

#### **PUBLIC NOTICE**

IN ACCORDANCE WITH THE STATUTES OF THE STATE OF ILLINOIS AND THE ORDINANCES OF THE CITY OF WOOD DALE, NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL WILL CONTINUE ITS REGULAR STANDING COMMITTEE MEETINGS AT 7:30 P.M. ON THURSDAY, MARCH 23, 2023 IN THE COUNCIL CHAMBERS OF THE CITY HALL, 404 NORTH WOOD DALE ROAD, WOOD DALE, ILLINOIS, FOR THE PURPOSES SET FORTH IN THE FOLLOWING AGENDAS:

STANDING COMMITTEES
OF THE
CITY OF WOOD DALE, ILLINOIS
MARCH 23, 2023

#### I. PUBLIC WORKS COMMITTEE

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes of Meeting
  - i. March 9, 2023 Public Works Committee Minutes
- D. Report and Recommendation
  - Approval of an Agreement between the City of Wood Dale and Performance Pipelining, Inc. for the FY 2024 Sanitary Sewer Rehabilitation Project in an Amount Not to Exceed \$757,321
  - Approval of a Professional Engineering Services Proposal from RJN Group, Inc. for the FY 2024 Sanitary Sewer Rehabilitation Project in an Amount Not to Exceed \$158,030
  - iii. Approval of an Agreement between the City of Wood Dale and Martam Construction, Inc. for the Klefstad Lift Station and Force Main Improvements in an Amount Not to Exceed \$1,993,945
- E. Items to be Considered at Future Meetings
  - i. Well 6 Rehabilitation April 13
  - ii. Stormwater Drainage Study April 13
  - iii. Senior Grass Cutting Program Eligibility Summer
  - iv. Senior Snow Program Summer

- v. Salt Purchase TBD
- F. Adjournment

#### II. FINANCE & ADMINISTRATION COMMITTEE

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes of Meeting
  - i. March 9, 2023 Finance & Administration Committee Minutes
- D. Report and Recommendation
  - i. FY 22 Audit Report
- E. Items to be Considered at Future Meetings
  - i. None
- F. Adjournment

## POSTED IN CITY HALL ON MARCH 17, 2023 AT 4:00 PM

LYNN CURIALE, CITY CLERK
BY: MAURA MONTALVO, DEPUTY CITY CLERK



# PUBLIC WORKS COMMITTEE MINUTES

Committee Date: March 9, 2023

Present: Alderwoman Ames, Alderman Curiale, Alderman Jakab,

Alderman Messina and Alderman Woods

Absent: Alderman Catalano and Alderman Susmarski

Also Present: Mayor Pulice, City Manager Mermuys, Director Lange, Director

Wilson, Detective Zlotnicki, City Clerk Curiale and Treasurer

Porch

Meeting Convened at: 7:31 pm

#### **APPROVAL OF MINUTES:**

Alderwoman Ames made a motion, seconded by Alderman Jakab, to approve the minutes of the February 9, 2023 meeting as presented. A voice vote was taken.

Ayes: Alderwoman Ames and Aldermen Curiale, Jakab and Messina

Nays: Alderman Woods

Motion: Passed

#### REPORT & RECOMMENDATION

i. Approval of a Proposal from KDN Signs for Removal and Replacement of the Clock Tower Acrylic Panels in an Amount Not to Exceed \$11,145.

#### **DISCUSSION:**

Director Lange reported this is for replacement of all four (4) vertical acrylic panels in the Clock Tower that are failing due to incorrect hardware used to mount the panels. Staff reached out to several sign installation companies for proposals. We recommend awarding the agreement to KND Signs to do the work.

Ald. Messina asked if the warranty had ended. Dir. Lange replied yes, but the liquidated damages assessed to the contractor will be used for the cost of these repairs. Dir. Lange responded to Ald. Woods inquiry that repairs will be made to any holes made by the previous expansion bolts and other corrections will be made as needed. Ald. Jakab inquired why there was such a difference between proposal amounts. Dir. Lange stated it was mainly due to different type of LED lighting used, and the larger amount is due to a different style of panel. Ald. Ames asked if there would be a warranty on this new work. Dir. Lange responded there will be a 1-year warranty.



#### VOTE:

Ald. Messina made a motion, seconded by Ald. Jakab, to approve A Proposal from KDN Signs for Removal and Replacement of the Clock Tower Acrylic Panels in an Amount Not to Exceed \$11,145. A roll call vote was taken, with the following results:

Ayes: Alderwoman Ames, Alderman Curiale, Alderman Jakab, Alderman Messina, Alderman

Woods

Nays: None Abstained: None Motion: Passed

**ii.** Approval of an Agreement between the City of Wood Dale and KSK Landscaping & Handyman Corp. for Grass Cutting Services for the Grass Cutting Assistance Program in an Amount Not to Exceed \$33,000

#### **DISCUSSION:**

Ald. Jakab asked if the maximum number of participants have signed up. Dir. Lange responded the budgeted amount this year is for 54 qualified residents and last year was 34. It is hoped to expand the program, but the last 2 years there have not been more than 40 participants. Both Ald. Jakab and Messina asked that more advertising about the program be done. Ald. Ames asked if previous participants were contacted. Dir. Lange replied yes, letters were sent out and the spots will be on a first come first serve basis for those that qualify. Ald. Ames stated residents were very happy with the service and cost. Ald. Messina asked Dir. Lange to provide the number of residents returning to the program. Ald. Messina asked that the qualifying income levels be revisited. City Manager Mermuys replied this has been done previously, and they will see if it can be brought back for discussion this year.

#### VOTE:

Ald. Messina made a motion, seconded by Ald. Jakab, to approve an Agreement between the City of Wood Dale and KSK Landscaping & Handyman Corp. for Grass Cutting Services for the Grass Cutting Assistance Program in an Amount Not to Exceed \$33,000. A roll call vote was taken, with the following results:

Ayes: Alderwoman Ames, Alderman Curiale, Alderman Jakab, Alderman Messina, Alderman Woods

Nays: None Abstained: None Motion: Passed



#### **ITEMS TO BE CONSIDERED AT FUTURE MEETINGS:**

- RJN I & I Agreement March 23
- Klefstad Lift Station Repair March 23
- FY 24 I & I Construction March 23
- Well 6 Repairs April

#### **ADJOURNMENT:**

Ald. Woods made a motion, seconded by Ald. Ames, to adjourn the meeting at 7:43 p.m. Upon a voice vote, the motion carried unanimously.

Minutes taken by Lynn Curiale



# REQUEST FOR COMMITTEE ACTION

Referred to Committee: March 23, 2023

Subject: FY 2024 Sanitary Sewer Rehabilitation Staff Contact: Alan Lange, Director of Public Works

Department: Public Works

**TITLE:** Approval of an Agreement between the City of Wood Dale and Performance Pipelining, Inc. for the FY 2024 Sanitary Sewer Rehabilitation Project in an Amount Not to Exceed \$757,321

#### **RECOMMENDATION:**

Staff Recommends Approval of an Agreement between the City of Wood Dale and Performance Pipelining, Inc. for the FY 2024 Sanitary Sewer Rehabilitation Project in an Amount Not to Exceed \$757,321.

#### **BACKGROUND:**

The City of Wood Dale has historically experienced inflow and infiltration of stormwater into the sanitary sewer collection system during wet weather events resulting in sanitary sewer overflows and excess flows at the wastewater treatment plants leading to unnecessarily higher operating expenses. To address the issue, the City has conducted Sanitary Sewer Evaluation Surveys to design improvements to the collection system. The most recent study was initiated in 2019 and focuses on the City's 4<sup>th</sup> ward. The scope includes sanitary main and lateral lining, cleaning and televising, and point repair of severely damaged sections. The goal is to reduce the risk of sanitary sewer backup and overflow caused by sewer collapse as well as reduce operational costs associated with the unnecessary treatment of storm water at the City's wastewater treatment plants.

#### ANALYSIS:

\$850,000 was budgeted within the FY 2024 CIP for construction services related to this project. PPI, Inc. performed the work for the FY 2023 program with satisfactory results.

#### **DOCUMENTS ATTACHED**

- ✓ RJN Recommendation Letter & Bid Tabulation
- ✓ PPI Bid Packet



March 14, 2023

Mr. Alan Lange Director of Public Works City of Wood Dale 404 N Wood Dale Rd Wood Dale, Illinois 60191

SUBJECT: CITY OF WOOD DALE, 2023 SANITARY SEWER REHABILITATION PROJECT - CONTRACT

**AWARD RECOMMENDATION** 

Dear Mr. Lange:

Two bids were received for the above-referenced project. The lowest bid was received from Performance Pipelining, Inc. of Ottawa, IL in the bid amount of \$757,321.00. A summary of the bids received for this project are as follows:

The engineer's estimate for the above referenced bid was \$752,388.00. The lowest responsible bidder was approximately 1% over the engineer's estimate.

RJN Group has had numerous positive experiences working with Performance Pipelining, Inc. on previous projects in the field of sanitary sewer rehabilitation. Performance Pipelining, Inc. also has experience with the City's complicated backyard sanitary sewer rehabilitation. Therefore, we recommend that the City of Wood Dale award the contract for the 2023 Sanitary Sewer Rehabilitation Project to Performance Pipelining, Inc. in the bid amount of \$757,321.00.

Please call me with any questions at 224-425-1014.

Sincerely yours,

RJN GROUP, INC.

Patrick Hulsebosch, P.E.

Project Manager

Anna Zachary, E.I. Staff Engineer



# City of Wood Dale 2023 Sanitary Sewer Rehabilitation Project Bid Tabulation

				<u> </u>		Performance Pi	pelining, Inc.	Hoerr Constru	ction, Inc.
ITEM NO	DESCRIPTION	UNIT OF MEASURE	BID QUANTITY	UNIT PRICE	ENGINEER'S ESTIMATE	Unit Price	Total Price	Unit Price	Total Price
1	PRE-CONSTRUCTION SURFACE TELEVISING	L SUM	1	\$ 2,850.00	\$ 2,850.00	\$ 2,000.00 \$	2,000.00 \$	1,500.00 \$	1,500.00
2	POINT REPAIR - ASH 1, 12" DIAMETER, 12' LENGTH, 11.1' DEPTH, GRASS RESTORATION	EACH	1	\$ 19,000.00	\$ 19,000.00	\$ 14,437.00 \$	\$ 14,437.00 \$	15,262.50 \$	15,262.50
3	POINT REPAIR - ASH 2, 12" DIAMETER, 7' LENGTH, 10.7' DEPTH, GRASS RESTORATION	EACH	1	\$ 18,500.00	\$ 18,500.00	\$ 14,437.00 \$	\$ 14,437.00 \$	15,262.50 \$	15,262.50
4	POINT REPAIR - ASH 3, 12" DIAMETER, 7' LENGTH, 10.1' DEPTH, GRASS RESTORATION	EACH	1	\$ 18,500.00	\$ 18,500.00	\$ 18,195.00 \$	18,195.00 \$	19,230.75 \$	19,230.75
5	POINT REPAIR - ASH 4, 12" DIAMETER, 7' LENGTH, 10.1' DEPTH, GRASS RESTORATION	EACH	1	\$ 18,500.00	\$ 18,500.00	\$ 17,325.00 \$	17,325.00 \$	18,315.00 \$	18,315.00
6	POINT REPAIR - EDGEWOOD 1, 12" DIAMETER, 6' LENGTH, 9.8' DEPTH, GRASS RESTORATION	EACH	1	\$ 18,000.00	\$ 18,000.00	\$ 14,437.00 \$	14,437.00 \$	15,262.50 \$	15,262.50
7	POINT REPAIR - EDGEWOOD 2, 12" DIAMETER, 14' LENGTH, 10.1' DEPTH, GRASS RESTORATION	EACH	1	\$ 19,000.00	\$ 19,000.00	\$ 14,437.00 \$	14,437.00 \$	15,262.50 \$	15,262.50
8	POINT REPAIR - MILLER 1, 8" DIAMETER, 6' LENGTH, 9.5' DEPTH, GRASS AND SIDEWALK RESTORATION	EACH	1	\$ 20,000.00	\$ 20,000.00	\$ 14,437.00 \$	14,437.00 \$	15,262.50 \$	15,262.50
9	POINT REPAIR - MONTROSE 1, 8" DIAMETER, 24' LENGTH, 11' DEPTH, GRASS RESTORATION	EACH	1	\$ 35,000.00	\$ 35,000.00	\$ 17,325.00 \$	17,325.00 \$	18,315.00 \$	18,315.00
10	ADDITIONAL 12" SANITARY SEWER, ASTM 3034 SDR 26	FOOT	30	\$ 16.00	\$ 480.00	\$ 1.00 \$	30.00 \$	1.11 \$	33.30
11	ADDITIONAL 8" SANITARY SEWER, ASTM 3034 SDR 26	FOOT	15	\$ 15.00	\$ 225.00	\$ 1.00 \$	15.00 \$	1.11 \$	16.65
12	ADDITIONAL 6" SANITARY LATERAL, ASTM 3034 SDR 26	FOOT	10	\$ 10.00	\$ 100.00	\$ 1.00 \$	10.00 \$	1.11 \$	11.10
13	ADDITIONAL SERVICE CONNECTION REPAIR (WITHIN TRENCH)	EACH	5	\$ 150.00	\$ 750.00	\$ 60.00 \$	300.00 \$	66.60 \$	333.00
14	PRE-CONSTRUCTION SEWER CLEANING AND TELEVISING	FOOT	4,000	\$ 6.00	\$ 24,000.00	\$ 6.00	24,000.00 \$	4.80 \$	19,200.00
15	DYE TESTING OF EXISTING SERVICES	EACH	8	\$ 238.00	\$ 1,904.00	\$ 250.00 \$	2,000.00 \$	1,000.00 \$	8,000.00
16	LATERAL LAUNCH SERVICES	EACH	5	\$ 238.00	\$ 1,190.00	\$ 250.00 \$	1,250.00 \$	1,400.00 \$	7,000.00
17	CURED-IN-PLACE SEWER LINER, 8" DIAMETER	FOOT	1,540	\$ 35.00	\$ 53,900.00	\$ 49.00 \$	75,460.00 \$	49.00 \$	75,460.00
18	CURED-IN-PLACE SEWER LINER, 10" DIAMETER	FOOT	285	\$ 40.00	\$ 11,400.00	\$ 62.00 \$	17,670.00 \$	62.00 \$	17,670.00
19	CURED-IN-PLACE SEWER LINER, 12" DIAMETER	FOOT	2,175	\$ 48.00	\$ 104,400.00	\$ 52.00 \$	113,100.00 \$	52.00 \$	113,100.00
20	INTERNAL SERVICE LATERAL REINSTATEMENT	EACH	100	\$ 110.00	\$ 11,000.00	\$ 174.75	17,475.00 \$	100.00 \$	10,000.00
21	CUT PROTRUDING TAP	EACH	9	\$ 261.00	\$ 2,349.00	\$ 350.00 \$	3,150.00 \$	350.00 \$	3,150.00
22	CUT PROTRUDING TAP WITH SCHWALM ROBOT	EACH	2	\$ 1,425.00	\$ 2,850.00	\$ 600.00 \$	1,200.00 \$	600.00 \$	1,200.00
23	LATERAL CLEANING & TELEVISING	EACH	90	\$ 775.00	\$ 69,750.00	\$ 527.00 \$	47,430.00 \$	640.00 \$	57,600.00
24	ROOT CUTTING FROM CLEANOUT	EACH	5	\$ 333.00	\$ 1,665.00	\$ 350.00 \$	1,750.00 \$	1,200.00 \$	6,000.00
25	LATERAL TELEVISING (PUSH CAMERA)	LF	50	\$ 10.00	\$ 500.00	\$ 50.00 \$	2,500.00 \$	8.00 \$	400.00
26	AIR TEST AND GROUT MAINLINE JOINTS, 8"	EACH	2	\$ 190.00	\$ 380.00	\$ 500.50 \$	1,001.00 \$	1,800.00 \$	3,600.00
27	AIR TEST AND GROUT SERVICE CONNECTION, 5-FOOT	EACH	45	\$ 1,200.00	\$ 54,000.00	\$ 1,400.00 \$	63,000.00 \$	1,110.00 \$	49,950.00
28	CIPP LATERAL LINER INSTALLATION, 8"x 6", 5-FOOT	EACH	13	\$ 3,615.00	\$ 46,995.00	\$ 4,100.00	53,300.00 \$	3,800.00 \$	49,400.00
29	CIPP LATERAL LINER INSTALLATION, 12"x 6", 5-FOOT	EACH	32	\$ 4,000.00	\$ 128,000.00	\$ 4,200.00 \$	3 134,400.00 \$	4,500.00 \$	144,000.00
30	ADDITIONAL CIPP LATERAL LINER, 6"	FOOT	100	\$ 95.00	\$ 9,500.00	\$ 100.00 \$	5 10,000.00 \$	60.00 \$	6,000.00
31	CLEANOUT INSTALLATION	EACH	10	\$ 2,120.00	\$ 21,200.00	\$ 2,250.00	22,500.00 \$	3,000.00 \$	30,000.00
32	PROJECT MANAGEMENT	HR	15	\$ 100.00	\$ 1,500.00	\$ 250.00 \$	3,750.00 \$	180.00 \$	2,700.00
33	CONTINGENT CASH ALLOWANCE	EACH	1	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00 \$	35,000.00 \$	35,000.00 \$	35,000.00
<u>,                                      </u>				BID TOTAL:	\$ 752,388.00				
					As Read	\$	757,321.00	\$	773,497.30
					As Corrected	\$	, , , , , , , , , , , , , , , , , , ,	\$	773,497.30

# RETURN WITH PROPOSAL

Submitted By:	Chad Wilson, CEO
Company Nam	Performance Pipelining, Inc
Contact Perso	Chad Wilson
Address:	1551 W. Norris Dr.
City, State, Zip	Ottawa, IL 61350
Telephone:	815-433-000
Fax: 8	315-431-0307



#### CITY OF WOOD DALE DUPAGE COUNTY, ILLINOIS

CONTRACT DOCUMENTS SPECIFICATIONS

FOR

# CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

Nunzio Pulice, Mayor Lynn Curiale, City Clerk

Prepared By:

RJN Group, Inc. 200 W. Front Street Wheaton, IL 60187

**FEBRUARY 2023** 

#### ADDENDUM No. 1

TO: All Potential Bidders

PROJECT: City of Wood Dale, 2023 Sanitary Sewer Rehabilitation Project

BID OPENING: Tuesday, March 14, 2023, 10:15 A.M.

The following is a list of changes to the above-referenced project. Please indicate your acknowledgment of Addendum No. 1 by executing the attached acknowledgement form and submitting it with your bid. Bidder shall also state on the envelope of the Bid that he or she is in receipt of Addendum #1.

ADDENDUM No. 1 CONSISTS OF (22) PAGES IN TOTAL: In addition to the (6) addendum pages, there are (14) pages of specifications and (2) plan sheets.

#### CLARIFICATIONS:

- 1. The plan set cover sheet has been changed from "95% Submittal" to "For Construction".
- 2. Pay Item #23 LATERAL CLEANING AND TELEVISING has been changed to include all active laterals.
- 3. Laterals included in point repairs are not to be cleaned and televised.

#### CHANGE THE FOLLOWING ITEM(S) IN THE SPECIFICATIONS:

#### FRONT END DOCUMENTS:

1. Section "Notice to Bidders", Page 9:

DELETE the following from Section "Notice to Bidders", Page 9:

"The City of Wood Dale is soliciting sealed bids for the 2023 SANITARY SEWER REHABILITATION PROJECT. The rehabilitation work will consist of approximately 4,000 LF of pre-construction cleaning iand televising, 1,540 LF of 8" cured-in-place pipelining, 285 linear feet of 10" cured-in-place pipelining, 2,175 linear feet of 12" cured-in-place pipelining, eight (8) point repairs, grouting of approximately forty-five (45) laterals, nine (9) protruding tap removals, forty-five (45) CIPP lateral liner installations, forty-five (45) laterals to be cleaned & televised, and restoration and other related and incidental work."

-1-

INSERT the following in Section "Notice to Bidders", Page 9:

"The City of Wood Dale is soliciting sealed bids for the 2023 SANITARY SEWER REHABILITATION PROJECT. The rehabilitation work will consist of approximately 4,000 LF of pre-construction cleaning iand televising, 1,540 LF of 8" cured-in-place pipelining, 285 linear feet of 10" cured-in-place pipelining, 2,175 linear feet of 12" cured-in-place pipelining, eight (8) point repairs, grouting of approximately forty-five (45) laterals, nine (9) protruding tap removals, forty-five (45) CIPP lateral liner installations, ninety (90) laterals to be cleaned & televised, and restoration and other related and incidental work."

#### 2. Section "Proposal", from Page 19 to 32;

DELETE Section "Proposal" in its entirety (14 pages).

INSERT revised Section "Proposal" (14 pages).

Pay Item #23 LATERAL CLEANING AND TELEVISING has been changed to include all active laterals.

#### SPECIAL PROVISIONS:

#### 1. Section "Location and Description of Project", Page 66:

DELETE the following from Section "Location and Description of Project", Page 66:

"The City of Wood Dale is soliciting sealed bids for the 2023 SANITARY SEWER REHABILITATION PROJECT. The rehabilitation work will consist of approximately 4,000 LF of pre-construction cleaning iand televising, 1,540 LF of 8" cured-in-place pipelining, 285 linear feet of 10" cured-in-place pipelining, 2,175 linear feet of 12" cured-in-place pipelining, eight (8) point repairs, grouting of approximately forty-five (45) laterals, nine (9) protruding tap removals, forty-five (45) CIPP lateral liner installations, forty-five (45) laterals to be cleaned & televised, and restoration and other related and incidental work."

INSERT the following in Section "Location and Description of Project", Page 66:

"The City of Wood Dale is soliciting sealed bids for the 2023 SANITARY SEWER REHABILITATION PROJECT. The rehabilitation work will consist of approximately 4,000 LF of pre-construction cleaning iand televising, 1,540 LF of 8" cured-in-place pipelining, 285 linear feet of 10" cured-in-place pipelining, 2,175 linear feet of 12" cured-in-place pipelining, eight (8) point repairs, grouting of approximately forty-five (45) laterals, nine (9) protruding tap removals, forty-five (45) CIPP lateral liner installations, ninety (90) laterals to be cleaned & televised, and restoration and other related and incidental work."

# **CHANGE THE FOLLOWING ITEM(S) IN THE PLAN SHEETS:**

#### 1. Sheet 1:

**DELETE:** Sheet 1 - Cover

INSERT: Sheet 1-R - Cover Revised

2. Sheet 3:

**DELETE:** Sheet 3 – Summary of Quantities

**INSERT:** Sheet 3-R – Summary of Quantities *Revised* 

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#### CITY OF WOOD DALE

PROJECT: City of Wood Dale, 2023 Sanitary Sewer Rehabilitation Project

BID OPENING: Tuesday, March 14, 2023, 10:15 A.M.

#### ADDENDUM NO. 1

Instructions: Please sign and date this receipt as acknowledgement of ADDENDUM NO.1 for the above-referenced project and submit it with your bid.

Failure to acknowledge receipt of ADDENDUM NO.1 may result in Contractor's BID being considered non-compliant.

Bidder shall also state on the OUTSIDE of the bid submittal envelope that he or she is in receipt of addendum #1 or your bid may not be opened

Signature:	allel
Name:	Chad Wilson
Company:	Performance Pipelining, Inc
Position:	CEO
Date:	March 13, 2023

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#### -PROPOSAL-

Honorable Mayor and City Council City of Wood Dale 404 N. Wood Dale Road Wood Dale, IL 60191

Ladies and Gentlemen:

The undersigned does hereby state he has examined the Instructions to Bidders, Special Instructions, Proposal, Sample Contract, Specifications, Certifications, and all other documents, and all work shall be done in accordance With the documents contained herein.

The undersigned does hereby propose to furnish all labor, services, materials, supplies, equipment, apparatus, and appliances, and to do all work and pay all costs and expenses connected therein required to complete this order in accordance with the documents named in the foregoing paragraph, on the basis of the quantities of work and services actually performed and for the unit prices stated herein below.

Name of Company: Performance Pipelining, In	nc
Address: 1551 W. Norris Dr.	
City, State, Zip: Ottawa, IL 61350	
Signed	Date: March 13, 2023
Title: CEO	

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#### PROPOSAL

To the City of Wood Dale:

The undersigned, having familiarized ourselves with the local conditions affecting the cost of the work and with the Contract Documents, including the Notice to Bidders, Instructions to Bidders, Standard Specifications, Special Provisions, Form of Proposal, Form of Contract, Form of Performance Bond, etc., and with the specifications and addenda thereto, if any, and understanding that in making this proposal he/she waives all right to plead any misunderstanding regarding the same; the undersigned hereby proposes to perform all specified work and to provide and furnish all labor, materials, tools, expendable equipment, and all utility and transportation services necessary to complete in a workmanlike manner all work required in connection with the construction of the:

#### 2023 SANITARY SEWER REHABILITATION PROJECT

to be constructed by the undersigned, all in accordance with the specifications issued thereto, for the following prices; it being understood that each of the items is to be constructed complete in place and ready for use, including all labor, materials and equipment of every kind and nature necessary to construct the work as specified as well as all other appurtenant and accessory construction and that each item shall be constructed in all respects so as to accomplish the purpose for which the same was intended by the said plans and specifications.

- It is understood and agreed by the undersigned that the City of Wood Dale reserves the unrestricted privilege to reject any bid should any unit prices be omitted, or any bids which are noticeably unbalanced, all at the sole discretion of the City of Wood Dale.
- The aggregate total of the lump sum (if any) and unit price items, based on the estimated quantities, shall be the basis for establishing of the amount of the performance bond and for comparison of bids. Said total in the case of unit price bids shall not be understood to be a single lump sum proposal or Contract price.
- If awarded this Contract, the undersigned agrees to commence work within fifteen (15)
  calendar days after execution and acceptance of the Contract. The undersigned further
  agrees to complete the work to the satisfaction of the City of Wood Dale on or before the
  completion date specified in the Contract Documents.
- 4. Accompanying this Proposal is a bid bond, certified check, bank draft or irrevocable letter of credit payable to the City of Wood Dale in the amount of ten percent (10%) of the amount bid, which it is agreed will be forfeited to the City of Wood Dale if the undersigned fails to execute the Contract in conformance with the form of Contract incorporated in the Contract Documents and furnish performance bond as specified within ten (10) days after notification

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of the award of Contract to the undersigned. The amount of the bid security is \$10% of Bid .

- 5. In submitting this bid, it is understood that the right is reserved by the City of Wood Dale to reject any and all bids. It is agreed that this bid may not be withdrawn for a period of forty-five (45) days from the opening thereof.
- 6. Each pay item shall have a unit price and a total price.
- The unit price shall govern if there is a discrepancy between the product of the unit price multiplied by the quantity.
- 8. A bid will be declared unacceptable if neither a unit price nor a total price is shown.
- 9. The undersigned firm certifies that it has not been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois or any unit of local government, nor has the firm made an admission of guilt of such conduct which is a matter of record, nor has an official, agent, or employee of the firm committed bribery or attempted bribery on behalf of the firm and pursuant to the direction or authorization of a responsible official of the firm.
- 10. In submitting this bid, the Contractor guarantees all the work for a period of one (1) year after final acceptance of the project by the Owner against faulty materials and/or workmanship. If any defects become apparent within the guaranty period, the Contractor shall repair said defects at his cost and to the satisfaction of the Owner.

The undersigned acknowledges receipt of addenda as follows:

Addendum,	No. 1	dated	Feb	22,	2023
No	dated			_	
No	dated				

This bid is an offer which shall be considered accepted only after the Corporate Authorities authorize the execution of the Contract. In the event that this proposal is accepted and an award of Contract is made to the undersigned bidder, the undersigned does hereby covenant and agree to deliver to the Owner the signed and executed Contract as specified in the Instructions to Bidders and Specifications within ten (10) days after the date of such acceptance and notification thereof.

The proposal shall be binding for sixty (60) days following the proposal date unless the bidder, upon request of the City of Wood Dale, agrees to an extension.

THIS BID, WHEN ACCEPTED AND SIGNED BY AN AUTHORIZED SIGNATORY OF THE CITY, SHALL BECOME A CONTRACT BINDING UPON BOTH THE PERSON, PARTNERSHIP, OR CORPORATION TO SUPPLY OR PERFORM AS SPECIFIED AND UPON THE CITY TO ACCEPT THE PRODUCT OR SERVICE.

BIDDER agrees to perform all the work described on the CONTRACT DOCUMENTS for the following unit prices or LUMP SUM:

#### **BID SCHEDULE**

NO.	BID DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL PRICE
1	PRE-CONSTRUCTION SURFACE TELEVISING	LSUM	1	\$2,000.00	\$2,000.00
2	POINT REPAIR - ASH 1, 12" DIAMETER, 12' LENGTH, 11,1' DEPTH, GRASS RESTORATION	EACH	1	\$14,437.00	\$14,437.00
3	POINT REPAIR - ASH 2, 12" DIAMETER, 7' LENGTH, 10.7' DEPTH, GRASS RESTORATION	EACH	1	\$14,437.00	\$14,437.00
4	POINT REPAIR - ASH 3, 12" DIAMETER, 7' LENGTH, 10.1' DEPTH, GRASS RESTORATION	EACH	1	\$18,195.00	\$18,195.00
5	POINT REPAIR - ASH 4, 12" DIAMETER, 7' LENGTH, 10.1' DEPTH, GRASS RESTORATION	EACH	1	\$17,325,00	\$17,325.00
6	POINT REPAIR - EDGEWOOD 1, 12" DIAMETER, 6' LENGTH, 9.8' DEPTH, GRASS RESTORATION	EACH	1	\$14,437.00	\$14,437.00
7	POINT REPAIR - EDGEWOOD 2, 12" DIAMETER, 14' LENGTH, 10.1' DEPTH, GRASS RESTORATION	EACH	1	\$14,437.00	\$14,437.00
8	POINT REPAIR - MILLER 1, 8" DIAMETER, 6' LENGTH, 9.5' DEPTH, GRASS AND SIDEWALK RESTORATION	EACH	1	\$14,437.00	\$14,437.00
9	POINT REPAIR - MONTROSE 1, 8" DIAMETER, 24' LENGTH, 11' DEPTH, GRASS RESTORATION	EACH	1	\$17,325.00	\$17,325.00
10	ADDITIONAL 12" SANITARY SEWER, ASTM 3034 SDR 26	FOOT	30	\$1.00	\$30.00
11	ADDITIONAL 8" SANITARY SEWER, ASTM 3034 SDR 26	FOOT	15	\$1.00	\$15.00
12	ADDITIONAL 6" SANITARY LATERAL, ASTM 3034 SDR 26	FOOT	10	\$1.00	\$10.00
13	ADDITIONAL SERVICE CONNECTION REPAIR (WITHIN TRENCH) ADDITIONAL 8" SANITARY SEWER, ASTM 3034 SDR 26	FOOT	5	\$60.00	\$300.00

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NO.	BID DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL PRICE
14	PRE-CONSTRUCTION SEWER CLEANING AND TELEVISING	FOOT	4000	\$6.00	\$24,000.00
15	DYE TESTING OF EXISTING SERVICES	EACH	8	\$250.00	\$2,000.00
16	LATERAL LAUNCH SERVICES	EACH	5	\$250.00	\$1,250.00
17	CURED-IN-PLACE SEWER LINER, 8" DIAMETER	FOOT	1540	\$ 49.00	\$75,460.00
18	CURED-IN-PLACE SEWER LINER, 10" DIAMETER	FOOT	285	\$ 62.00	\$17,670.00
19	CURED-IN-PLACE SEWER LINER, 12"	FOOT	2175	\$ 52.00	\$113,100.00
20	INTERNAL SERVICE LATERAL REINSTATEMENT	EACH	100	\$ 174.75	\$17,475.00
21	CUT PROTRUDING TAP	EACH	9	\$ 350.00	\$3,150.00
22	CUT PROTRUDING TAP WITH SCHWALM ROBOT	EACH	2	\$ 600.00	\$1,200.00
23	LATERAL CLEANING & TELEVISING	EACH	90	\$527.00	\$47,430.00
24	ROOT CUTTING FROM CLEANOUT	EACH	5	\$350.00	\$1,750.00
25	LATERAL TELEVISING (PUSH CAMERA)	LF	50	\$50.00	\$2,500.00
26	AIR TEST AND GROUT MAINLINE JOINTS, 8"	EACH	2	\$500.50	\$1,001.00
27	AIR TEST AND GROUT SERVICE CONNECTION, 5-FOOT	EACH	45	\$1,400.00	\$63,000.00
28	CIPP LATERAL LINER INSTALLATION, 8"x 6", 5-FOOT	EACH	13	\$4,100.00	\$53,300.00
29	CIPP LATERAL LINER INSTALLATION, 12"x 6", 5- FOOT	EACH	32	\$4,200.00	\$134,400.00
30	ADDITIONAL CIPP LATERAL LINER, 6"	FOOT	100	\$100.00	\$10,000.00
31	CLEANOUT INSTALLATION	EACH	10	\$2,250.00	\$22,500.00
32	PROJECT MANAGEMENT	HR	15	\$250.00	\$3,750.00
33	CONTINGENT CASH ALLOWANCE	EACH	1_	\$35,000.00	\$35,000.00
			В	D TOTAL:	\$757,321.00

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# Company name: Performance Pipelining, Inc Address: 1551 W, Norris Dr. Ottawa, IL 61350 Phone number: 815-433-0080 Contact person: Chad Wilson Email address: cwilson.ppiliner@gmail.com

BID TOTAL: Seven Hundred Fifty Seven Thousand Three Hundred Twenty One Dollars and 00/100 Cents

(in writing)

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The undersigned further agrees to begin work within fifteen (15) working days after the executions and acceptance of the Contract, and thereafter to carry on the work diligently and continuously in such manner as to insure final completion and delivery to the Owner of the entire work under Contract in accordance with the provisions of the Contract and Detailed Specifications.

(If an Individual)	Signature of Bidder  Business Address
(If a co-partnership)	Firm Name
(Seal)	Signed ByBusiness Address
(Insert Names and Addresses of all Partners of the Firm)	
(If a Corporation)	Corporate Name Performance Pipelining, Inc
(Corporate Seal)	Title <u>CEO</u> Business Address 1 <u>551 W. Norris Dr. Ottawa, IL</u> 61350
(Insert Names of Officers)	President Thomas McGreevy

Cheryl Taplin

Treasurer

Attest:

	Secretary	Cheryi Taplin	
		_	
25	aden		

(Note: Bidders should not add any conditions or qualifying statements to this bid, since under these circumstances the bid may be declared irregular as being not responsive to the advertisement for bids).

#### PROPOSAL BID BOND

WE	Performan	ce Pipelining,	Inc.	
	as PRINCIPAL,	and N	1erchants Bond	ing Company (Mutual)
Wood Dale (hereinafter re bind ourselves, our heirs, e City this sum under the co	xecutors, administ	in the penal rators, succes	sum of 10% of t	
WHEREAS THE CONDITION submitting a written proconstruction of the work d	posal to the City	acting thro		
THEREFORE, if the proposathe above-designated sectinto a formal contract, fur furnish evidence of the rethis obligation shall become the EVENT the City decompliance with any requirements awarding authors above, together with all contracts.	ion, and the PRINCI rnish surety guarar quired insurance co e void; otherwise in termines the PRING irements set forth prity shall immediat	PAL shall with teeing the factoring the factoring the factoring the factoring the factoring the factoring the precedule of the precedule of the factoring th	nin fifteen (15) of hithful performa is provided in the in full force and ed to enter into ding paragraph d to recover the	days after award enter ance of the work, and ne Specifications, then d effect. o a formal contract in n, then the City acting e full penal sum set out
IN TESTIMONY WHEREOF, to be signed by their respec				aused this instrument February
A.D. 20 <u>23</u> .	O coneo			
Principal Principal	SEAL THING		ana Alaman	Va d. La La V
Performance Pipelining, Ir	10	vierchants Bo	nding Company	
(Company Name)	L CEO B	y: \a	(Company Nam	dus
(Signature & Title)	7	Kate Zanders	(Signature & Ti	tle) Attorney-in-Fact
(If PRINCIPAL is a jo authorized signatur				ompany names, and



Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, d/b/a Merchants National Indemnity Company (in California only) (herein collectively called the "Companies") do hereby make, constitute and appoint, individually,

Anne Crowner; Ben Williams; Brian M Deimerly; Cameron M Burt; Cindy Bennett; Craig E Hansen; D Gregory Stitts; Dione R Young; Donald E Appleby; Douglas Muth; Ginger Hoke; Grace Rasmussen; Greg Krier; James A Holter; Jay D Freiermuth; Jennifer Marino; Jessica Jean Rini; Jessie Allen; Joe Tiernan; John Cord; Kate Zanders; Mark R DeWitt; Mark Sweigart; Michelle R Gruis; Sara Huston; Sarah C Brown; Seth D Rooker, Stacy Venn; Tim McCulloh; Todd Bengford; W R Withrow

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015.

"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and aut hority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation. In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 24th day of lanuary , 2023

2003

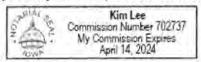
MERCHANTS BONDING COMPANY (MUTUAL) MERCHANTS NATIONAL BONDING, INC.

d/b/a MERCHANTS NATIONAL INDEMNITY COMPANY

President

STATE OF IOWA COUNTY OF DALLAS ss.

, before me appeared Larry Taylor, to me personally known, who being by me duly sworn day of 2023 On this 24th January did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.



(Expiration of notary's commission does not invalidate this instrument)

I, William Warner, Jr., Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this 21st day of February

. 2023 .

William Secretary

## RETURN WITH PROPOSAL

# CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

## PROPOSAL BID BOND

WE					
	as	PRINCIPAL,	and		
bind ours	le (hereinafter referre elves, our heirs, execu sum under the conditio	d to as "City") tors, administr	in the penal rators, succe		tal bid price. We
submittin	STHE CONDITION OF T ag a written proposa ion of the work design	I to the City	acting thr	ough its awarding a	
the above into a for furnish ev	RE, if the proposal is a e-designated section, a rmal contract, furnish vidence of the require ation shall become vo	and the PRINCI surety guaran d insurance co	PAL shall wi teeing the overage, all	thin fifteen (15) days a faithful performance as provided in the Sp	after award enter of the work, and ecifications, then
complian through i	VENT the City determ ce with any requirem ts awarding authority: gether with all court o	ents set forth shall immediat	in the pred ely be entitl	eding paragraph, the ed to recover the full p	n the City acting penal sum set out
to be sign	MONY WHEREOF, the steed by their respective		and the sai	d SURETY have cause	d this instrument
A.D. 20	<del>-</del>				
Principal					
(0	ompany Name)			(Company Name)	
By:		В	y:		_
(S	ignature & Title)			(Signature & Title)	
	F PRINCIPAL is a joint v				ny names, and

## RETURN WITH PROPOSAL

# CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

Surety		
	Ву:	
(Name of Surety)		ttorney-in-Fact)
STATE OF ILLINOIS,		
COUNTY OF		
l,	_, a Notary Public in and for said	l county, do hereby
certify that		
(Insert names of individua	als signing on behalf of PRINCIPA	AL & SURETY)
who are each personally known to be the foregoing instrument on behalf of PRINCIP, and acknowledged respectively, that they soluntary act for the uses and purposes the	AL and SURETY, appeared before signed, and delivered said instru	me this day in person
Given under my hand and notarial seal this	day of	A.D. 20
My commission expires		
Notary Public		

#### NOTICE

- Improper execution of this form (i.e. missing signatures or seals or incomplete certification)
  will result in bid being declared irregular.
- 2. If bid bond is used in lieu of proposal guaranty check, it must be on this form and must be submitted with bid.

#### CONTRACTOR QUALIFICATION FORM

#### PERFORMANCE REFERENCE FORM FOR SANITARY SEWER REHABILITATION

In order to demonstrate qualifications for considerations of award of this contract, the Bidder (and its Subcontractors) shall provide evidence of satisfactory and successful completion on at least two (2) contracts or equal size or greater value (in the field of their scope of work) within the past five years. Evidence shall include references that can attest to the Bidder's experience, skill, business standing, and ability to conduct the work completely and in a timely manner as required under the terms of this contract.

(Bidder is to append additional pages as needed)

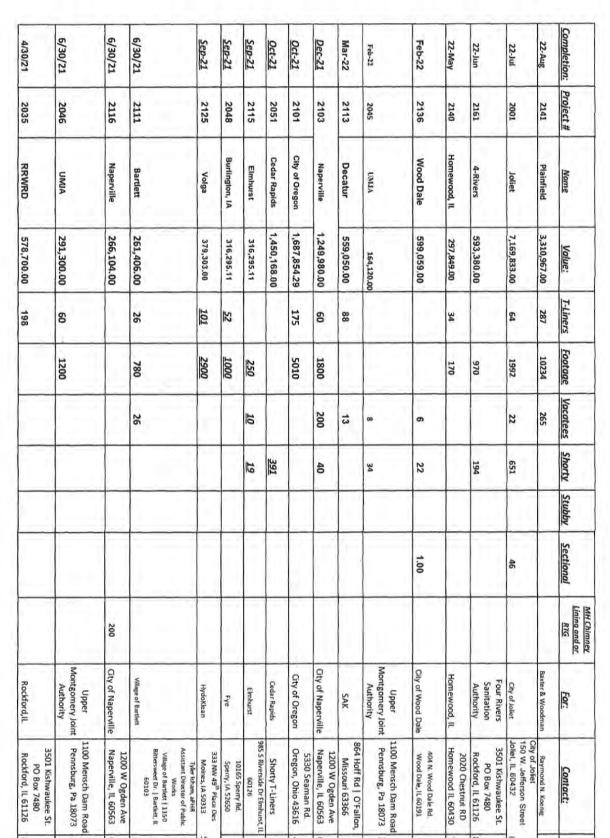
lst of Current Projects:	
Client: Attached	
Description of Work:	
Contract Value:	
Contact:	
Client:	
Description of Work:	
Contract Value:	
Contact:	
ist of Projects completed within the past 5 years (Equal or Great	
Description of Work:	
Contract Value:	
Contact:	
Client:	
Description of Work:	
Contract Value:	
Contact:	



Tax Exemption:	Job Name	Job#	Additional Info	GC		Completed to Date:	Balance	Subs
	Robert Hite	2306			2200/285. hr		2,200.00	
	Denise Ritchie	2305			7,800.00		7,800.00	
	Schaumburg	2304			761,159.00		761,159.00	
	3 Rivers MI	2302			120,497.60		120,497.60	
	US ARMY CORP	2301	Merrillville 330 S.		786,200.00		786,200.00	
	Active Excavating & Wrecking	2300	Columbia Naperville		8,675.00		8,675.00	
	Palos Heights	2278		NPR	44,375.00	0.00	44,375.00	
	Arcadia	2277		PPI	1,275,485.75	0.00	1,275,485.75	
	Naperville	2273		PPI	273,130.00	0.00	273,130.00	
	Oregon OH	2272		PPI	842,923.00	0.00	842,923.00	
	Dave Morrison	2268	791 Willis St Glen Ellyn	PPI	12,200.00	0.00	12,200.00	
E99923696	4 Rivers	2257		PPI	625,729.00	588,619.05	37,109.95	
	New Baltimore, MI	2256		PPI	2,982,365.00	161,951.00	2,820,414.00	
N/A	Valpo	2254	Valparaiso University Jason Kutch, PE	PPI	42,210.00	35,860.00	6,350.00	
	ITI Highland	2226	Highland	п	185,625.00	124,305.00	61,320.00	
E99960771 07	Bolder Elgin	2236	Elgin	Bolder Contr	279,700.00	178,500.00	101,200.00	

Bldr	Kings Court	2235	Clarenden Hills	Kings Ct	6,460.00	0.00	6,460.00	
E99974452	Glen Ellyn	2228		Alamp	241,025.00	91,865.00	149,160.00	
1937090- 001	Frankton, IN	2225		PPI	1,697,345.52	559,744.51	1,137,601.01	
Certificate	Clermont County	2223		PPI	4,209,944.10	2,513,901.54	1,696,042.56	
E99969807	Canton, IL	2219		PPI	637,581.00	510,143.00	127,438.00	
	Danville, IL	2217		PPI	1,368,122.00	913,144.00	454,978.00	
E99925631	Joliet 2022	2201		PPI	3,539,389.25	1,116,061.00	2,423,328.25	
E99955881 07	Ottawa	2112		PPI	8,576,103.60	5,821,711.00	2,754,392.60	Hoerr, Kim,
E99925631	JOLIET 2021	2100		PPI	7,144,962.03	5,633,030.00	1,511,932.03	NPR,Suburban, Hoerr
PA								
		2303						Homeowners
	Upper Arlington	2007	Main Line CIPP for Sanitary and	PPI	466,000.00	66,994.00	399,006.00	Main CIPP
	UPSD	2159			\$ 3,635.50		3,635.50	
	UMJA Main CIPP	2206	Red Hill: E 8th St, W	PPI	327,489.00	0.00	327,489.00	Main CiPP
	WMA	2208	21 T Liners	PPi	139,925.00	131,136.00	8,789.00	T Lining
	Upper Arlington UA22-15	2209	Main and Lateral Main and	PPI	1,528,172.91	954,706.00	573,466.91	Main CIPP, Lateral CIPP,
	Upper Arlington UA22-16	2210	Lateral	PPI	1,349,908.30	266,084.00	1,083,824.30	Marn CIPP, Lateral CIPP, MH Rehab
	Everett Borough (Dollar Store)	2212	Main CIPP	PPI	6,020.00	T-LL	6,020.00	CIPP
	FTMA-Pheasant Run	2214	Main CIPP	PPI	478,177.50	477,325.25	852.25	Main CIPP
	Bedford Laterals	2215	Private Late	PPI	NA	163,332.16	163,332.16	COS & VAT
	UMJA Main CIPP	2220	Main CIPP,	PPI	84,552.00	1,247.20	83,304.80	Main CIPP
	UMJA T Lining	1772	(15 Table )	100	617,215.00	135,399.00	481,816.00	Lateral CIPP

UMJA T Lining	2232	Red Hill: Ce	PPI	Lateral CIPP	559,176.32	17,211.53	541,964.79
UMJA T Lining	2233	Red Hill: Pe	PPI	Lateral CIPP	494,283.76	32,564.43	461,719.33
Bill Malloy Rt 66 Mu	2241	Vac truck au	PPI	Vac and Camera	6,000.00	0.00	6,000.00
UMJA Main CIPP	2243	EG-3rd St; F	PPI	Main CIPP	156,901.00		156,901.00
Hempfield Township	2247	CIPP of Storm Pipe	PPI	CIPP	642,105.90	0.00	642,105.90
Greengate Mall Railroad Track	2263	CIPP of 8" Main	PPI	Main CIPP	181,572.50	0.00	181,572.50
Upper Hanonver Stor	2264	Storm Sewe	PPI		87,207.50	3,737.60	83,469.90
North Huntingdon TM	2265	Main and La	PPI	Main & Lateral Cl	574,172.00	201,010.00	373,162.00
WMA 15" Pipe under the bridger	2279	CIPP Lining	PPI	Main CIPP	25,783.20	0.00	25,783.20
Hempfield Township Almont Ln	2282	Storm Swer CIPP	PPI	Main CIPP	118,170.20	0.00	118,170.20
Horsham Water & Sewer Authority	2275	Lateral CIPP with	PPI	Main and Lateral CIPP / MH Rehab	567,540.00	36,294.00	531,246.00
Northampton Bucks (	2285	T Lining and	lπ	Lateral CIPP	1,915,042.50	124,845.00	1,790,197.50
Berks Montgomery M	2297	T Lining with	PPi	Lateral CIPP	139,900.00	0.00	139,900.00



215-679-5133

×102

630.682.4700

708-798-3000 815-387-7660 815.724.4220

815.459.1260

E-Mail

Packet Page #38

419-690-7309 630-420-6741 636.385.1018

215-679-5133 ×102

815-387-7660

PW Main: 630.837.0811 | FW Office: 630.540.5401

630-420-6741

VoseJ@naperville.ii.us usham@vbartlett.org 515-867-2486

319-985-2200





Performance Pipelining, Inc. 1551 W. Norris Dr. 815.431.0307 Fax www.ppi-liner.com Ottawa, IL 61350 815.433.0080







Performance Pipelining, Inc 1551 W. Norris Dr. Ottawa, IL 61350 815.431.0307 Fax www.ppi-liner.com

doubenik@homewcodil.zav	<u>banderson@b-l-n.com</u>	msmall@greenetownshioma.co						Vote (@nagerylle.il.us	Idhampion/@geosyntec.com	rkoenig@baxterwoodman.com	llester@imia.org	illeister@umia are	Yosel@nzożnylle.il.us	sgeevarghese@F-W.com	llleister@umla.com	E-Mail Packe
708-798-3000	317.849.5832	717-263-5324						Mobile: 650- 862-5494	Direct 312-416- 3925	815.459.1260	215-679-5133 ×102	215-679-5133 ×102	630-420-6741	708.326.4000	215-679-5133 ×102	Phone:
2020 Chestnut RD Homewood IL 60430	BRYCE ANDERSON, P.E. Water Resources Engineer BEAM, LONGEST and NEFF	4182 Sunset Pike Chambersburg, PA 17201	S00 15th Ave SW Cedar Rapids, IA 52404	65 S, Park Blvd Glen Ellyn, IL 60137	90154 S Thomas Ave Bridgeview IL 60455	985 S Riverside Dr Elmhurst, IL 60126	205 Shellhouse Dr Bantoul, IL 61866	8840 West 192nd Street, Mokena, IL 60448	Infrastructure Department Manager	Raymond N. Koeng	1100 Mensch Dam Road Pennsburg, Pa 18073	1100 Mensch Dam Road Pennsburg, Pa 18073	1200 W Ogden Ave Naperville, IL 60563	Farnsworth Group 18311 N Greek Dr St 1F Tinley Park, IL 60477	w ad	Contact:
Homewood, IL	Town of Kingman 118 East State Street PO Box 25 Kingman IN 47952	Greene Township	Cedar Rapids	Glen Ellyn	Visu-Sewerof IL	Elmhurst	Beauty Quest Group	City of Naperville	Geosyntec Consultants	Baxter & Woodman	Upper Montgomery Joint Authority	Upper Montgomery Joint Authority	City of Naperville	Crestwood IL	Upper Montgomery Joint Authority	For:
									200							Lining and or
	-															Sectional
																Stubby
					Ī	17							10	199	80	Shorty
	72			U)		59				180			202		25	Vacatees
3700	4000								187	790			689		600	Footage
50	72	18	247	45	67	58	4			18			132			T-Liners
2,829,590.00	833,244.20	90,200.00	740,446.78	628,078.00	177,255.00	868,021.29	83,950.00	274,467.00	29,920.00	253,620.00	198,156.00	119,036.00	2,499,960.00	1,830,244.00	393,300.00	Value:
Homewood, IL	Kingman, IN	Greene Township	Cedar Rapids	Glen Ellyn	Mediapolis, IA	Elmhurst	Beauty Quest Group	Naperville MH	Geosyntec	Plainfield	UMJA Mainline	UMJA Mainline	Naperville	Crestwood 2020	ALMU	Name
2008	1922	2028	1956	2013	1950	2024	2040	2034	2050	2030	2033	2038	2012	2010	2015	Project #
Aug-20	May-20	fall 2020	fall 2020	Jul-20	fall 2020	11/30/20	November 30,2020	12/18/20	2021	12/31/20	2021	2021	Dec 31st, 2020	20-Feb-21	Dec 31st 2020	Completion:



Page #39





Performance Pipelining, Inc 1551 W. Norris Dr. Ottawa, IL 61350 815.433.0080 815.431.0307 Fax www.ppi-liner.com

August/Sept 2019	Sep-19	Sep-19	Dec-19	Dec-19	Mar-20	Jul-20	May-20	Jun-20	May-20	Jul-20	Completion:
1943/1954	1850	1915	1924	1901	1910	1960	1973	1952	1908	1935	Project #
Davita	Rock Falls, IL	AIMIÐ	Naperville	Naperville	Crestwood, IL	UNUA	Pomona, KS	RRWRD	Upper Arlington, OH	Millbury, OH	Name
177,950.00	128,500.00	47,524.00	353,789.00	160,000.00	1,011,932.40	462,932.50	117,400.00	641,625.00	986,591.00	810,029.00	Value:
specialty service investigatio n and liner installs		7		155	183	68	40	210	69	40	T-Liners
		400		8000	5500	1300	3000	6500		3300	Footage
		w		270		14			95	76	Vacatees
				20							Shorty
	35										Stubby
											Sectional
				258							MH Chimney Lining and or RTG
Davita	Insituform	Green Lane Marlborough Joint Authority	City of Naperville	City of Naperville	Crestwood IL	Upper Montgomery Joint Authority	Bennett, Inc	RRWRD	Upper Arlington	Northwestern Water and Sewer PO Box 348 12560 Middleton Pike Bowling Green, OH 43402	For:
Arny Smaith	11351 W. 183RD ST. Orland Park, IL 60467	Environmental Engineering & Management Associates, Inc. P.O. Box 232 Kulpsville, PA 19443	1200 W Ogden Ave Naperville, IL 60563	1200 W Ogden Ave Naperville, IL 60563	Farnsworth Group 18311 N Creek Dr St 1F Tinley Park, IL 60477	1100 Mensch Dam Road Pennsburg, Pa 18073	103 NE 15th Lane Lmar, MO 64759	3501 Kishwaukee St. PO Box 7480 Rockford, IL 61126	The City of Upper Arlington 3600 Tremont Road, Upper Arlington, OH 43221	Theodore A. Bennett, P.E. Jones & Henry Engineers, Ltd.   3103 Executive Parkway, Suite 300, Toledo, OH 43606	Contact:
214-676- 1345	708-326-5110	(215) 368- 3375	630-420-6741	630-420-6741	708.326,4000	215-679-5133 ×102	417-682-6826	815-387-7660	614-583-5286	567-661-0265	Phone:
Amy R. Smith@davita.com	dmantlo@aegion.com	icozon@esma-inc.com	Yosed@nageralle.il.us	Vosel@naperville.it.us	sgeavarghese@F-W.com	lleister@umja.org	bandkexcavation@sbcglobal.ne	AGood@rnvid.dstal.us	<u>bpodnar@uach.net</u>	IBennett@inene.com	E-Moil Packet



et Page #40





Performance Pipelining, Inc 1551 W. Norris Dr. Ottawa, IL 61350 815.433.0080 815.431.0307 Fax www.ppi-liner.com

lakewest836@comcast.net	630-995-3363	Naperville, IL 60563 PO Box 510 Portland, TN 37148	Lakewest Custom Portland Utilities				38		3000	20	106,464.00 547,136.00	Naperville Cleveland, TN	1532-1814	Jun-2018 Mar-2018
dward@sbwconstructors.com	615-448-6280	107 Terry Lane Cottontown, TN 37048 16 S. Ewing Street	SBW Constructors				37		4500	163	796,445.00	Murfreesborp	1740	Jun-2018
dward@sbwconstructors.com	615-448-6280	Cot	SBW Constructors				44		1000	45	324,292.00	Cleveland, TN	1748	Jun-2018
WLake@aegion.com	410.762.5882	709 E. Ordnance Rd. Baltimore, MD 21226	Insituform			230					356,730.00	McClure PA	1763	Jun-2018
david@visu-sewer.com	262-695-2340	W230 N4855 Betker Rd. Pewaukee, WI 53072	Visu-Sewer				4	20	2829	46	468,309.00	Visu-Sewer	1542-1753	Jul-2018
Vosel@naperville_il.us	630-420-6741	Naperville, IL 60563	City of Naperville		4						354,500.00	Naperville	1767	Jul-18
rkoenig@baxterwoodman.com	815-459-1260	24401 W. Lockport Street Plainfield IL 60544	Plainfield, IL	294				95	5000	116	1,252,657.00	Plainfield	1816	Aug-18
apresslev@team.pr.com	614-551-6105	IPR 4086 Michigan Ave Detroit, MI 48210	Manistee, MI						2500	59	219,375.00	Manistee	1819	Sep-18
daussem@diyolottawa.p/s	815-433-0161	301 W Madison St Ottawa, IL 61350	City of Ottawa					158	8000	158	1,566,000.00	Ottawa	1805	Sep-18
Voséi@naperville.il.us	630-420-6741	1200 W Ogden Ave Naperville, IL 60563	City of Naperville				36	240	8300	164	1,648,000.00	Naperville	1801	Dec-18
dnelson@orekanohia.on	419-690-7309	5330 Seaman Rd. Oregon, Ohio 43616	City of Oregon					10	4000	161	2,438,000.00	Oregon, Ohio	1817	4/1/19
AGood@rrwrd.dst.ll.us	815-387-7660	PO Box 7480 Rockford, IL 61126	RRWRD						8100	219	607,100.00	Rockford	1848	May-2019
crowland	513-732-8864	4100 Haskell Lane Batavia, OH 45103	Clermont County		u			263	7055	263	3,068,800.00	Clermont Cty OH	1845	6/30/19
dmantlo@aegion.com	708-326-5110	11351 W. 183RD ST. Orland Park, IL 60467	Insituform		ún.			45	2500	45	233,917.08	Hobart, IN	1707A	Jul-19
CaseyK@cityrm.org	847-394-8500	3600 Kirchoff Road Rolling Meadows, IL 60008	Rolling Meadows		4			30	750	16	313,725.00	Rolling Meadows	1849	Jul-19
kcos çni®eema-in	(215) 368- 3375	Environmental Engineering & Management Associates, Inc. P.O. Box 232 Kulpsville, PA 19443 Pennsburg, PA 18073	Upper Montgomery Joint Authority		CO			3	3000	57	314,015.00	UMJA	1907	Aug-19
	Phone:	Contact:	for	MH Chimney Lining and or RIG	Sectional	Stubby	Shorty	Vacatees	Footage	T-Liners	Value:	Name	Project #	Completion:







Performance Pipelining, Inc 1551 W. Norris Dr. Oltawa, IL 61350 815.431.0307 Fax www.ppi-liner.com

mpail@hrgreen.com	mhoerr@hoerr.com	kzolters@faxmetra.org	AMcFadand@ehrwsd.org	ivancalli@aewinc.com	epesce@alampcontrete.com	WLake@aegion.com	bsbower@umja.org	nmeyer@sakcon.com	Vosel/@naperville.il.us	wasmund@michels.us	leffcondin@gucc.org	ZSturgill@insituform.com	mthomas@sigoeldeveloment.co	ackB@villageoflombard.org	VoseJ@naperville.il.us	schhomesing@adl.com	moornolgae@olinemb	aialil@pçi-engingers.com	E-Mail Packet
605-334-4499	309-691-6653	630-892-4378	740-474-3114	586-726-1234	847-891-6000	410.762.5882	215-679-5133	636.385.1018	630-420-6741	920-924-4300	615-325-3374	513-492-9372	724-538-8400 mtt	630-620-5709 <u>Ja</u>	630-420-6741	630-989-6818	708-326-5110	973-683-0044	Phone:
431 North Phillips Avenue, Suite 400 Sioux Falls, SD 57104	=	682 State Route 31 Oswego, IL 60543	2030 Stoneridge Dr PO Box 151 Circleville, OH 43113	S1301 Schoenherr Road Shelby Township MI 48315	1900 Wright Boulevard Schaumburg, IL 60193	709 E. Ordnance Rd. Baltimore, MD 21226	Pennsburg, PA 18073	864 Hoff Rd   O'Fallon, Missouri 63366	_	St. Brownsville, WI 53006	PO Box 510 Portland, TN 37148	3898 Welden Drive Lebanon, OH 45036	174 Tomlinson Rd Zelienople, PA 16063	255 E. Wilson Ave. Lombard, IL 60148-3969		PO Box 303 Naperville, IL 60566	11351 W. 183RD ST. ORLAND PARK, IL 60467	Professional Consulting, IIC 1719 Route 10, Suite 225 Parsippany, NJ 07054	Contact:
HR Green	Max Hoerr	Fox Metro Water Reclamation	Earnhardt Regional Water	Anderson, Eckstein & Westrick	Alamp Concrete	Insituform	UMIA	SAK	City of Naperville	Michaels	Portland Utilities	Insituform, OH	Sippel	Village of Lombard	City of Naperville	Schillerstrom	Insituform	PQ Engineers	For:
																			Lining and or
	20		2		131														Sectional
						35	6												Stubby
118	5						97								193				s Shorty
					34		14		62	E.		73			19			24	Vacatees
220		6	145		1500		633	480		152	415	3300	484	260	6105	242	208	1400	Footage
6		1	29		35		21	12		15	н	106	п	7	142	Ų1	00	114	<u>T-Liners</u>
423,750.00	20,000.00	17,596.00	94,380.00	325,406.00	184,800.00	269,700.00	353,489.00	78,300.00	146,223.00	84,175.00	42,900.00	863,602.00	43,300.00	37,568.00	1,267,852.00	30,080.00	38,850.00	996,713.00	Value:
Millford	Pekin	Fox Metro	Grdeville	MaComb/St. Clair Shores	Deerfield	Parkersburg	UMJA	Urbana	Naperville	Fox Metro	Paris	Clermont	Sippel	Lombard	Naperville	Naperville	Chicago Interc.	Bradley Gardens	Name
1570	1655	1683	1699212	1364	1573	1654	16997	169914	1710	16995	1750	1679	1553	1762	1701	1609-1776	1711	1730	Project#
Dec-2016	Dec-2016	Dec-2016	Dec-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017	Apr-2017	Apr-2017	Jun-2017	Aug-2017	Sep-2017	Sep-2017	Dec-2017	Dec-2017	Jan-2018	Feb-2018	Feb-2018	Completion:



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Performance Pipelining, Inc 1551 W. Norris Dr. Ottawa, IL 61350 815.431.0307 Fax www.ppi-liner.com

Nov-2015	Dec-2015	Dec-2015	Dec-2015	Feb-2016	Mar-2016	Mar-2016	Apr-2016	Apr-2016	Apr-2016	May-2016	May-2016	Jul-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Oct-2016	Oct-2016	Dec-2016	Completion:
1548	1529	1521	1521	1547	1546	1522/1546	1620	1520		1421-1563	1613	1618	1637	1648	1672	-	1639	1632	169911	Project #
Naperville	Batavia	Clermont	Clermont	Wheaton	Maneval	Oregon	Greene Township	Naperville	Kewanee	Binford Commons	Marion IN	Wm J Keller	Potterville	RRWRD	Fox Metro	Milan	Hartford	Naperville	NuPipe	Name
88,800.00	155,250.00	566,974.00	566,974.00	519,898.00	72,550.00	1,782,066.00	118,960.00	784,132.00	73,758.00	393,568.00	183,300.00	212,200.00	44,663.00	17,075.00	28,733.00	42,249.00	78,300.00	1,327,178.00	61,200.00	Value:
		106	105	66		273	26	132		86		33	20		1	14		210	ti	T-Liners
		2617	2587	1292		6500	477	6685		1799		1650	496		6	159		9473	630	Footage
52		92	92	51		147		61		25		33			1			70		Vacatees
				15	18				9		61						24	7		Shorty
																				Stubby
		53			29										б	1				Sectional
																				Lining and or
City of Naperville	Insituform, OH	Insituform, OH	insituform, OH	Gty of Wheaton	Maneval	City of Oregon	Greene Township	City of Naperville	Kewanee IL	Layne	Insituform IN	wm J Keller	C&D Hughes	Insituform	Fox Metro Water Reclamation	Gulf Coast Underground	Visu-Sewer	City of Naperville	NuPipe	For:
	3898 Welden Drive Lebanon, OH 45036	3898 Welden Drive Lebanon, OH 45036	3898 Welden Drive Lebanon, OH 45036	303 West Wesley Street Wheaton, IL 60187	28090 W CONCRETE DR INGLESIDE, IL 60041	5330 Seaman Rd. Oregon, Ohio 43616		1200 W Ogden Ave Naperville, IL 60563	401 E. Third St. Kewanee, IL 61443	4520 North State Road 37 Orleans, IN 47452	130 Stoutfield West Drive Indianapolis, IN 46241	1435 Route 9 Castleton, NY 12033	3097 Lansing Rd Charlotte, MI 48813	11351 W. 183RD ST. ORLAND PARK, IL 60467	682 State Route 31 Oswego, IL 60543	3158 Old Shell Road AL 36607	W230 N4855 Betker Rd Pewaukee, WI 53072	1200 W Ogden Ave Naperville, IL 60563	203 West Montcalm Pontiac, MI 48342	Contact:
630-420-6741	513-492-9372	513-492-9372	513-492-9372	t 630-260-2040	815-331-8633	419-690-7309	717-263-5324	630-420-6741	920-388-5000	812-865-3232	317-473-8706	518-732-7782	517-645-0111	708-326-5110	630-892-4378	251-725-0200	262-695-2340	630-420-6741	248-977-9555	Phone:
sn'll'alliviadeu@l'asoA	ZSturgill@insituform.com	ZSturgilli@insttuform.com	ZSturgili@insttuform.com	roeacock@wheaton.il.us	dschwall@manevalconst.com	dnelson@pregonohio.org	msmall@greengtownshipma.co	Yose/@napenille:il.us	rjohnson@dtyoflewanee.ne	erichaerlein@lawe.com	bstlening804@aegion.com	iphillips@wikeller.com	miko@cdiughesinc.net	dmantlo@aegion.com	kzollers@foxmetro.org	dwilson@gulfcoastunderground.c	Take Take Take Take Take Take Take Take	Vosel@nagerville.il.us	amy@mupipelining.com	E-Mail



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Completion:

Project #

Name

Nov-2015

1527

Middletown PA

Nov-2015

1509

So. Beloit

Oct-2015

1525

Rolling Meadows

2008-2012 2004-2014 May-2015

Duluth, MN

7,682,969.00

2300 161

70000 6440

350

630,645.42 125 4100 100 **38,412,628.00 6,119.00 205,733.00 2,387.00 706.00** 

306.00

304.00 15

294.00

City of Naperville City of Duluth

1200 W Ogden Ave Naperville, IL 60563 211 City Hall Duluth, MN 55802

218-730-5076 630-420-6741 815-387-7660

TOTALS

Jul-2015

1524

Greene Township

1464

Rockford Naperville

Oct-2015

1451/1465

Olympia Fields/US Army Corp



Performance Pipelining, Inc 1551 W. Norris Dr. Ottawa, IL 61350 815.433.0080 815.431.0307 Fax www.ppi-liner.com

	-					-	
	419,100.00	341,465.00	1,405,661.50	55,045.00	148,921.00	322,870.00	Value:
	161	65	120	12		82	T-Liners
	6440	910	11165	315		1248	Footage
			138	ω	56		Vacatees
							Shorty
							Stubby
		ш		11		н	Sectional
							Lining and or RTG
	RRWRD	Greene Township	US Army Corps/Oly Fields	Insituform	Insituform	Doli Construction	For:
יייייייייייייייייייייייייייייייייייייי	3501 Kishwaukee St. PO Box 7480 Rockford, IL 61126	4182 Sunset Pike Chambersburg, PA 17201	U.S. Army Engineer District, Chicago 231 S. LaSalle St, Suite 1500 Chicago, IL 60604-1437 Robinson Engineering 10045 W Uncoln Frankfort, IL 60423	11351 W. 183RD ST. ORLAND PARK, IL 60467 708-326-5110	11351 W. 183RD ST. ORLAND PARK, IL 60467 708-326-5110	120 Independence Lane Chalfont, PA 18914	Contact:
	815-387-7660	717-263-5324	US Army Brian Koostra 219-923-1763 Oly. FieldsTom Nagle 815- 806-0300	708-326-5110	708-326-5110	215-997-8026	Phone:
	AGood@myrd.dst.il.us	msmall@greenetownshipma.co	Brian, R. Kootstra@usace_army,mi	dmantlo@aegion.com	dmantlo@aegion.com	doli@enter.net	F-Mail



age #44

### CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

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## CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

### **BID CERTIFICATION FORM**

RE: CERTIFICATION OF BIDDER, COMPLIANCE WITH SECTION 33E-11 OF ILLINOIS CRIMINAL CODE
OF 1961

I/We hereby certify that Performance Pipelining, Inc is not barred from bidding on this Contract as the result of a violation of either Section 33E-3 or 33E-4 of this Article of the Illinois Criminal Code of 1961.

Signed: Date: March 13, 2023

Title: CEO

INTERFERENCE WITH PUBLIC CONTRACTING -- BID RIGGING AND ROTATING -- KICKBACKS -- BRIBERY

### PUBLIC ACT 85-1295 S.B. 2002

AN ACT to add Article 33E to the "Criminal Code of 1961", approved July 28, 1961, as amended.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 1: Article 33E is added to the "Criminal Code of 1961", approved July 28, 1961, as amended, the added Article to read as follows:

### ARTICLE 33E. PUBLIC CONTRACTS

Sec. 33E-3 Bid Rigging. A person commits the offense of bid-rigging when he knowingly agrees with any person who is, or but for such agreement would be, a competitor of such person concerning any bid submitted or not submitted by such person or another to a unit of State or

## CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

local government when with the intent that the bid submitted or not submitted will result in the award of a Contract to such person or another and he either (1) provides such person or receives from another information concerning the price or other material term or terms of the bid which would otherwise not be disclosed to a competitor in an independent noncollusive submission of bids or (2) submits a bid that is of such a price or other material term or terms that he does not intend the bid to be accepted.

Bid-rigging is a Class 3 felony. Any person convicted of this offense shall be barred for 5 years from the date of conviction from bidding on any Contract offered for bid by any unit of State or local government.

Sec. 33E-4 Bid Rotating. A person commits the offense of bid rotating when, pursuant to any collusive scheme or agreement with another, he engages in a pattern over time (which, for the purposes of this Section, shall include at least 3 Contract bids within a period of 10 years, the most recent of which occurs after the effective date of this amendatory Act of 1988) of submitting sealed bids to units of State or local government with the intent that the award of such bids rotates, or is distributed among, persons or business entities which submit bids on a substantial number of the same Contracts.

Bid rotating is a Class 2 felony. Any person convicted of this offense shall be permanently barred from bidding on public Contracts in the State of Illinois.

## CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

### -CERTIFICATIONS-

Chad Wilson	n		, being first duly sworn, deposes
and says that he is	CEO		of
		(Partner, Officer, Owner, etc.)	
Performance	Pipelining, Inc		
		(Corporation / Company)	

and that he is cognizant of the following statutory requirements and under penalty of perjury certifies the following:

Anti-Collusion Affidavit of Compliance: That bid is genuine and not collusive or sham; that said bidder has not colluded, conspired, connived or agreed directly or indirectly with any bidder or person to put in a sham bid or to refrain from bidding;, and has not in any manner directly or indirectly sought by agreement or collusion or communication or conference with any person to fix the bid price element of said bid or that of any other bidder; or to secure any advantage against any other bidder or any person interested in the proposed contract.

<u>Public Act 85-1295</u>: That bidder is not barred from bidding on this contract as a result of a violation of either Section 33E-3 or 33E-4 of P.A. 85-1295 (720ILCS 5).

<u>Public Act 86-1039</u>: That bidder is not barred from contracting with the City of Wood Dale because of any delinquency in the payment of any tax administered by the Department of Revenue unless the individual or entity is contesting, in accordance with the procedures established by the appropriate revenue act, liability for the tax, or the amount of the tax (65ILCS 5/11-42.1-1).

<u>Public Act 86-1459</u>: That bidder will provide a drug free workplace in accordance with the Illinois Drug Free Workplace Act (30ILCS 580/2).

Illinois Human Rights Act: That bidder is presently in compliance and agrees to comply with all applicable provisions of the Illinois Human Rights Act, together with all rules and regulations promulgated and adopted pursuant thereto (775ILCS 5/1 -101 et seq.).

Equal Employment Opportunities-Affirmative Action: That bidder is presently in compliance and agrees to comply with all applicable provisions of Equal Employment Opportunities--Affirmative Action (775ILCS 5/2-105 [A]).

Americans with Disabilities Act of 1990: That bidder is presently in compliance and agrees to comply with all applicable provisions of the Americans with Disabilities Act of 1990 together with all rules and regulations promulgated and adopted pursuant thereto.

INDIVIDUAL:
Signature of Bidder:
Business Address:
Business Phone Number:
Subscribed and Sworn before me this day of, 2023
PARTNERSHIP:
Partnership Name:
Signed By:
Business Address:
Business Phone Number:
Insert Names and Addresses of All Partners:
CORPORATION:
Corporate Name: Performance Pipelining, Inc
Signed By: Chad Wilson
Title: CEO
Business Address: 1551 W. Norris Dr. Ottawa, IL 61350
Business Phone Number: 815-433-0080
Insert Names of Corporate Officers
President: Thomas McGreevy
Secretary: Cheryl Taplin
Treasurer: Cheryl Taplin
Aland Dada

## CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

### CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION

Pursuant to Chapter 30, Section 580/1 of the Illinois Compiled Statutes (30 ILCS 580/1) et. seq. entitled "Drug Free Workplace Act", the undersigned contractor hereby certifies to the contracting agency that it will provide a drug-free workplace by:

### A. Publishing a statement:

- (1) Notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance, including cannabis, is prohibited in the grantee's of contractor's workplace.
- (2) Specifying the actions that will be taken against employees for violations of such prohibition.
- (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
  - (a) Abide by the terms of the statement; and
  - (b) Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than 5 days after such conviction.
- B. Establishing a drug free awareness program to inform employees about:
  - the dangers of drug abuse in the workplace;
  - the grantee's or contractor's policy of maintaining drug free workplace;
  - (3) any available drug counseling, rehabilitation, and employee assistance program; and
  - (4) the penalties that may be imposed upon employees for drug violations.
- C. Making it a requirement to give a copy of the statement required by subsection (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- D. Notifying the contracting agency within 10 days after receiving notice under part (B) of paragraph (3) of subsection (a) from an employee or otherwise receiving actual notice of such conviction.

## CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

### CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION (continued)

- E. Imposing a sanction on, or requiring the satisfactory participation in a drug assistance or rehabilitation program by any employee who is so convicted, as required by Section 5 (30 ILCS 580/5) of the Act.
- F. Assisting employees in selecting a course of action in the event drug counseling treatment, and rehabilitation is required and indicating that a trained referral team in place.
- G. Making a good faith effort to continue to maintain a drug free workplace through implementation of this Section.

Failure to abide by this certification shall subject the contractor to the penalties provided in Section 6 (30 ILCS 580/6) of the Act.

Performance Pipelining By Chad Wilson, CEO

Contractor

ATTEST:

DATE: March 13, 2023

## CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

### SEXUAL HARASSMENT CERTIFICATE

_	Performance Pipelining, Inc	hereinafter referred to as "Co	ontractor" hereby
ce	rtifies that said Contractor has a writt	ten sexual harassment policy in place	in full compliance
wi	th 775 ILCS 5/2-105(A)(4) including the	e following information:	
1.	An acknowledgment of the illegality of	of sexual harassment.	
2.	The definition of sexual harassment u	under State law.	
3.	A description of sexual harassment,	utilizing examples.	
4.	The contractor's internal complaint p	이 그리지 않아 없는데 가게 되었다. 그리고 아이들은 프라마스 그렇게 되었다면 되었다면 하는데 그렇게 되었다고 있다.	
5.	The legal recourse, investigative a Department of Human Rights and the	and complaint process available three Human Rights Commission.	ough the Illinois
6.	나라 집에 가게 되었어. 아이를 하는데 하는데 하다 하는데	~ TO THE STATE OF THE PROPERTY	
7.		a complaint against retaliation as prov	vided in Section 6-
	ch contractor must provide a copy of s ghts upon request.	such written policy to the Illinois Depa	rtment of Human
		0 1 1	
	ву	llull	Chad Wilson, CEO
		Authorized Agent of Contractor	The state of the s
	and declaration to a		
Su	bscribed and sworn before me this 13t	th day of March 2023.	
(	hert Dadin	OFFICIAL SEAL CHERYL TAPLIN VRUBLIC - STATE OF ILLUNCIS	
NC	otary Public MOTARY	Y PUBLIC - STATE OF ILLUNCIES	

### CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

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## CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

### HOLD HARMLESS AGREEMENT

The Contractor agrees to indemnify and defend the City of Wood Dale, its officers, agents and employees and each of them, against and hold it and them harmless from any and all lawsuits, claims, demands, liabilities, losses and expenses, including court costs and attorneys' fees, for or on account of any injury to any person, or any death at any time resulting from such injury, or any damage to any property, which may arise (or which may be alleged to have arisen) out of or in connection with the work covered by this Agreement. The foregoing indemnity (together with Contractor's obligation to defend) shall apply unless it shall be found by a court of competent jurisdiction that such injury, death or damage shall have been caused solely by the negligence of the City of Wood Dale, its officers and employees, or any of them. The City of Wood Dale shall be entitled to withhold from any payment otherwise due pursuant to this Agreement such amount or amounts as may be reasonably necessary to protect it against liability from any personal injury, death or property damage resulting from the performance of the work hereunder.

City of Wood Dale, IL	Contractor	
Signature	Signature Chad Wilson CEO	
Title	Title March 13, 2023	
Date	Date	

### CITY OF WOOD DALE, ILLINOIS 2023 SANITARY SEWER REHABILITATION PROJECT

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### REQUEST FOR COMMITTEE ACTION

Referred to Committee: March 23, 2023

Subject: FY 2024 I&I Engineering

Staff Contact: Alan Lange, Director of Public Works

Department: Public Works

**TITLE:** Approval of a Professional Engineering Services Proposal from RJN Group, Inc. for the FY 2024 Sanitary Sewer Rehabilitation Project in an Amount Not to Exceed \$158.030

### **RECOMMENDATION:**

Staff Recommends Approval of a Professional Engineering Services Proposal from RJN Group, Inc. for the FY 2024 Sanitary Sewer Rehabilitation Project in an Amount Not to Exceed \$158,030.

### **BACKGROUND:**

The City of Wood Dale has historically experienced inflow and infiltration of stormwater into the sanitary sewer collection system during wet weather events resulting in sanitary sewer overflows and excess flows at the wastewater treatment plants leading to unnecessarily higher operating expenses. To address the issue, the City has conducted Sanitary Sewer Evaluation Surveys to design improvements to the collection system. They most recent study was initiated in 2019 and focuses on the City's 4<sup>th</sup> ward. This agreement includes construction monitoring for FY 2024 construction as well as the design of FY 2025 work. RJN Group has been providing this professional service to the City in a competent manner for a number of years.

Additionally, the proposal includes a preliminary study to explore the potential of a force main to divert flows from the South WWTP to the North WWTP. South WWTP will require extensive repairs within the next 7-10 years. Being able to divert flows to the North Plant would allow for the South Plant to be taken offline during construction, thereby shortening the duration and theoretically reducing the overall cost of the project.

### **ANALYSIS:**

\$135,000 was budgeted within the FY 2024 CIP for engineering services relating to the I&I Program.

# DOCUMENTS ATTACHED ✓ RJN Group Proposal



March 8, 2023

Mr. Alan Lange Director of Public Works City of Wood Dale 404 N. Wood Dale Road Wood Dale IL 60191

Subject: Proposal for Fiscal Year 2023-24 Professional Engineering Services –

**Sanitary Sewer Rehabilitation** 

Dear Mr. Lange:

RJN Group, Inc. (RJN) is pleased to submit this proposal to provide Professional Engineering and Construction Services to assist the City of Wood Dale (City) with their sanitary sewer rehabilitation program and removal of Inflow/Infiltration (I/I).

Except for the sewer televising, the SSES has been completed in the residential area just north of Irving Park Road. Significant defects have been found during the SSES and the City is now entering its fourth year of a multi-year rehabilitation phase.

The services to be provided under this Contract are as follows:

- Resident Engineering (RE) and Construction Management Services
- 2024 Sanitary Sewer Design and Bidding Services
- South Wastewater Treatment Plant (WWTP) Lift Station and Force Main Preliminary Study
- On-Call Sewer Collection System Services
  - Sewer Cleaning and Televising RE Services
  - CCTV Review
- Program Management

### **RE and Construction Management Services**

The design of the 2023 Sanitary Sewer Rehabilitation Construction was completed under the Fiscal Year 2022-23 Contract.

The attached map in Exhibit D on Page 10 showcases the rehabilitation just east of the 2022 Construction area off Ash Avenue. The 2023 Construction includes a total of about 4,000 Linear Feet (LF) of sewers with approximately 4,000 LF of sewer to receive cured-in-place pipelining (CIPP), (8) point repairs, service lateral and mainline grouting as well as 45 CIPP lateral liner installations.

The total construction price is estimated at \$752,388.00.

### **2024 Sanitary Sewer Design and Bidding Services**

Per the City's Capital Investment Program, the total construction budget for 2023 is \$800,000. The 2024 Rehabilitation Design will be tailored to match this amount.

The rehabilitation area will target the backyard sewers north of Stoneham Street and west of Cedar Avenue and is highlighted in the map in Exhibit D on Page 10. This area was televised by Sewertech LLC as part of the 2021-2022 Sewer Cleaning and Televising Program. Once the rehabilitation area has been determined and confirmed by the City, RJN will perform a detailed CCTV review to confirm the rehabilitation recommendations. RJN will coordinate point repair constructability reviews once point repair locations are confirmed.

### **South WWTP Lift Station and Force Main Preliminary Study**

The City is exploring options to divert wastewater flow from its South WWTP to its North WWTP as seen in the map in Exhibit D on Page 11. The primary goal of this preliminary study is to identify viable options to divert the flow between the two WWTPs via a new lift station and force main. This study will explore different potential force main routes by evaluating the existing utilities, adjacent parkways, and any constraints placed on the construction by local agencies. Final design is scheduled for Summer 2023.

### **On-Call Sewer Collection System Services**

On-call services provides the City with flexibility throughout the year to address sewer maintenance and inspection items as they come up. RJN will provide on-call assistance including planning, assessments, reviews, presentations, inspections, cleaning and televising management, and general sewer consulting services as they are needed.

### **Program Management & Clarity™**

Overall management will also be provided. Hours for project management will be allocated in each task described hereinabove. RJN will provide access to its online data hosting platform **Clarity**<sup>TM</sup>, that includes status of data collection, access to data collected, field collected media for flow monitoring and construction activities.

### **Assuring Quality and Safety**

RJN is committed to providing **quality** deliverables. The completion of these inspections is critical in providing actionable results for the City. As collection system specialists, we have built data review processes that ensure that all data is accurate. Our engineers and field inspection crews are trained and certified in NASSCO PACP and MACP inspection and review to ensure the highest quality data. RJN's internal Quality Control tools as well as our corporate training and Quality Assurance processes in place will ensure that program will provide value for the City.

As an employee-owned firm, RJN's commitment to the **safety** of our employees, City staff, and the public is paramount. RJN demonstrates that commitment to safety in our internally developed and audited safety program where our goal is to have all field staff, engineers, and project managers "RJN Safety Certified." Every project follows an RJN Health and Safety Plan (HASP) when completing any field work.

### **Price and Schedule Summary**

This project will be invoiced on a Time and Material basis for a total not-to-exceed fee of **\$158,030** as described in the table below:

Task Description	FY2	23-24 Costs
Rehabilitation Construction Services	\$	77,460
Rehabilitation Design Services	\$	41,040
South WWTP LS and FM Preliminary Study	\$	18,520
On-Call Services	\$	10,000
Project Management Services	\$	11,010
TOTAL	\$	158,030

The project is expected to be completed by April 30, 2024 based on a Notice to Proceed by May 1, 2023. Complete Scope of Services, Pricing, Schedules, and Maps are provided in the following exhibits:

- Exhibit A Scope of Services
- Exhibit B Pricing
- Exhibit C Schedule

Michael M. young

• Exhibit D – Maps

We are looking forward to the opportunity to work again with the City of Wood Dale on this important project. It is our pleasure to submit this proposal to you. Please feel free to contact Patrick at 224.425.1014 if you would like to discuss this proposal or have any questions.

Sincerely,

Michael N. Young, P.E. Senior Vice President

Patrick Hulsebosch, P.E. Project Manager

### **City of Wood Dale**

Approved By \_\_\_\_\_

Mayor



RJN is proposing the following scope of services to conduct the Fiscal Year 2023-24 Professional Engineering Services – Sanitary Sewer Rehabilitation for the City of Wood Dale.

### A. 2023 Sewer Rehabilitation RE and Construction Management Services:

- 1. Pre-Construction Assistance:
  - a. Prepare Contract Documents for execution by City and Contractor. Review Contractor's insurance documents.
  - b. Coordinate and attend in-person or video conference preconstruction meeting. Prepare and distribute meeting minutes.
  - c. Review Contractor's shop drawings, insurance documents, liner thickness calculations, bypass pumping plans, traffic control plans, erosion control plans, pre-construction surface videos and construction phasing.
- 2. The assigned resident engineer will thoroughly review the contract documents and project plans prior to construction activities.
- 3. Ensure that the Contractor provides notification to the residents and/or businesses of impacts to sewer and water service, need for backyard access. Assist the City with contacting property owners impacted by the construction.
- 4. Provide a combination of full and part-time construction observation for the duration of the project. RJN proposes to be on-site full-time during point repairs. Part-time observation will be provided for all other work with a minimum of 4 hours charged when on site. This proposal is based on providing 360 hours of construction observation services.
- 5. Provide documentation of the construction activities when on-site, including maintaining a daily project journal and taking digital photographs of all phases of the project, taking measurements for all quantities installed. RJN will provide access of daily reports to the Village for review via Clarity®, the RJN online platform.
- 6. Provide regular inspection of erosion control and periodic inspection of traffic control measures to ensure roadways remain open and driveways/sidewalks are not blocked for extended periods.
- 7. Alert the Contractor if equipment or materials are being installed prior to shop drawing approval or if the wrong materials are being used. Provide field checks of materials and equipment, including enforcement of material testing.
- 8. Provide final walk through, preparation of punch list, and final inspection.
- 9. Review Contractor's pre and post videos of the sewer rehabilitation. Notify the City when post-construction videos are acceptable, and these bid items are ready for payment.
- 10. Prepare a set of final construction drawings in ArcGIS and pdf formats. RJN will prepare and provide record drawings from the contractor's as-built plans. RJN will also provide a GIS layer update of the rehabbed sewer work at each location.

- 11. Provide contract management, including review of Contractor's payment requests, preparation of change orders, and coordination of contract closeout.
- 12. Provide general project management throughout the duration of the project.

### B. 2024 Sewer Rehabilitation Design:

- 1. Prepare for and attend a kick-off design meeting or video conference.
- 2. Review CCTV footage in designated 2024 rehabilitation area.
- 3. We will design up to <u>ten (10) point repairs</u>. For point repairs, identify traffic control and surface rehabilitation needs during construction. Request design-stage J.U.L.I.E. locates and identify potential utility conflicts.
- 4. Prepare detailed schedules and design details for recommended Cleaning & Televising, CIPP rehabilitation, mainline and lateral grouting, point repairs, sewer replacement and lateral lining.
  - a. General lining, cleaning and televising, mainline and lateral grouting, and lateral lining exhibits.
  - b. Point repair and sewer replacement design sheets (GIS Exhibits)
  - c. Rehabilitation schedules
  - d. Project and City specific details
- 5. Prepare Contract Front End Documents and detailed Specifications:
  - a. Utilize City Front End Contract Documents with only project specific modifications.
  - b. Prepare detailed project Specifications.
- 6. Prepare Summary of Quantities and an Opinion of Probable Construction Cost.
- 7. Provide progress review submittal at 90% of Plans, Specifications and Opinion of Probable Construction cost for City review and comment prior to bidding.
- 8. Perform a quality control/quality assurance review on final plans and specifications.
- 9. Prepare bid package with plans, front-end documents, and specifications. Submit a pdf of the final bid package to the city with full size set of the final plans.
- 10. Have senior design P.E. provide an overall review and engineering stamp for the bid package. Submit a PDF of the final bid package to the City.
- 11. Bidding Assistance:
  - a. Post to on-line bidding service (if bidding not handled by City)
  - b. Send advertisement to expected bidders
  - c. Prepare Addenda
  - d. Respond to Contractors' questions
  - e. Prepare bid tabulation and letter of recommendation
- 12. Provide project management for the duration of the design project and attend up to two in-person meetings or video conferences with City staff.

### C. South WWTP Lift Station and Force Main Preliminary Study:

1. Preparatory Work & Site Visit

- a. Data Collection and Review
- b. Obtain necessary JULIE locates.
- c. CCTV Review of ~4,200 LF of Existing Harvey Ave 18" VCP
- d. Site Walkthrough and Field Data Collection
  - i. Manhole Inspections
  - ii. GPS points
- e. Create Profile of Existing Harvey Ave 18" VCP Sanitary Sewer
- 2. Evaluation of Route Options for the new FM
  - a. Up to three (3) force main routes
    - i. Including re-using the existing Harvey Ave 18" VCP sanitary sewer
  - b. Provide list of all permit and other approvals anticipated to be required.
- 3. Short Letter Report
  - a. Recommended preliminary Alignment Options
    - i. GIS Exhibits
    - ii. Opinions of Probable Construction Cost

#### D. On-Call Sewer Services

- 1. Provide general sewer consulting services and attend meetings with the City on an asneeded basis.
- 2. Sewer Televising Review Provide review of sewer televising data and videos. Provide rehabilitation recommendations for sewer segments that are reviewed.
- 3. On-site investigations of problems, including sewer backups, sinkholes, overflows, and collapses. Follow up from any previous year's construction projects including punch-list work.
- 4. Conducting sewer field inspections including flow monitoring, wet weather investigations, dyed water flooding, dye tracing, smoke testing, etc.
- 5. Lift station and force main assessments, as needed.

### E. Project Management

- 1. Provide project management services including invoicing, scope, schedule, and fee tracking, and closeout services.
- 2. Provide monthly updates to City staff throughout the duration of the project.

### **Items Requested from the City**

- 1. Updated GIS geodatabases, shape files, or CAD atlases for the sanitary sewer collection system. Any design and/or record drawings, maintenance and repair records, past inspection data, and any other related data.
- 2. City Front End Contract and Proposal Documents in MS Word format.
- 3. City to provide review and comment on prepared bidding documents including any project specific modifications for this project.

- 4. Coordination with RJN in answering bid-related questions in formal addenda.
- 5. Assist RJN to access backyards.

- 6. Mailing of City notifications to residents (if necessary).
- 7. Assistance with traffic control in high traffic areas, as necessary.



Pricing for the Fiscal Year 2023-24 Professional Engineering Services – Sanitary Sewer Rehabilitation project is as follows:

Pricing Terms for Invoicing: Time and Material

Not-To-Exceed Total Cost: \$158,030

### **Cost Schedule**

Task Description	Tot	tal Cost
Rehabilitation Construction Services		
Pre-Construction Assistance & Submittal Review	\$	7,020
Resident Engineering and Inspection Services	\$	55,110
Review of Pay Requests & CCTV	\$	5,360
Construction Documentation, Communication, & Closeout	\$	9,970
Subtotal	\$	77,460
Rehabilitation Design Services		
CCTV Review	\$	4,210
Rehabilitation Schedules	\$	4,640
Contract Plans and Exhibits	\$	13,760
Contract Specifications	\$	7,360
Cost Opinions	\$	2,420
QA/QC Check	\$	5,790
Bidding Services	\$	2,860
Subtotal	\$	41,040
South WWTP LS and FM Preliminary Study		
Data Collection and Review	\$	3,250
JULIE Requests	\$	1,510
Preliminary Site Visit	\$	4,330
Preliminary Cost Estimate	\$	1,800
Short Letter Report	\$	7,630
Subtotal	\$	18,520
On-Call Services	\$	10,000
Subtotal	\$	10,000
	<u> </u>	
Project Management Services	\$	11,010
Subtotal	\$	11,010
TOTAL	\$	158,030

### **Hourly Rate Schedule**

Classif	ication	2023 Rates*
PD	Project Director	\$250.00
SPM	Senior Project Manager	\$215.00
PM	Project Manager	\$185.00
СМ	Construction Manager	\$175.00
SPE	Senior Project Engineer	\$155.00
PE	Project Engineer	\$140.00
со	Construction Observer	\$130.00
EI	Engineer Intern	\$120.00
GSS	GIS Specialist	\$120.00
SDA	Senior Data Analyst	\$120.00
GIS	GIS Analyst	\$105.00
FM	Field Manager	\$105.00
DA	Data Analyst	\$100.00
FS	Field Supervisor	\$95.00
FT	Field Technician	\$85.00
AS	Administrative Support	\$95.00

### **Notes**

- 1. The Hourly Rate Schedule is valid until December 31st, 2023. Following that date, rates may be subject to a 3% annual increase.
- 2. The rates for reimbursables such as travel, postage, document fees, and in-house printings/discs are applied based on the normal on-going charges.

### **Contract Option**

This contract can be amended to include additional work upon joint approval by the City and RJN.

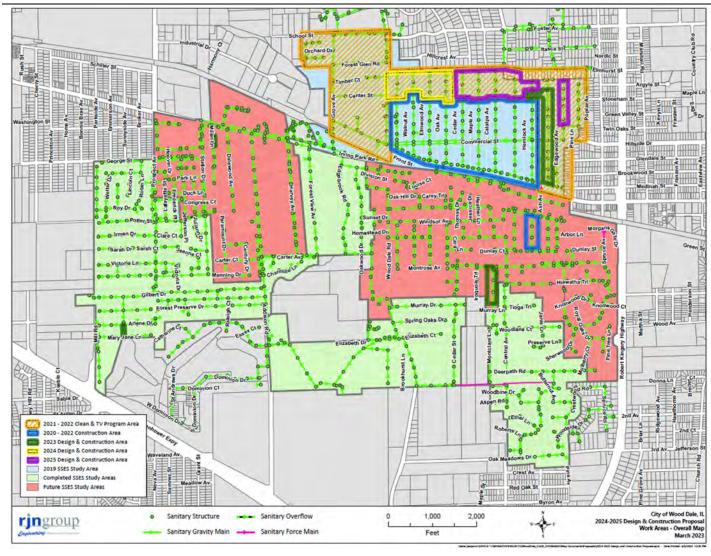


RJN is prepared to start work immediately upon receipt of an Agreement.

Task	Timeline
2023 Sewer Rehabilitation Construction Supervision	Construction is expected to start in <b>Spring 2023</b> and the schedule will be controlled by the Contractor.
2024 Sewer Rehabilitation Design	The design bid package shall be completed by <b>April 30, 2024</b> .
South WWTP Lift Station and Force Main Preliminary Study	Short Letter Report will be complete by June 2, 2023.
On-Call Services	The on-call services shall be completed as directed by the City.



### PROJECT MAPS - 2023 CONSTRUCTION AND 2024 DESIGN









### REQUEST FOR COMMITTEE ACTION

Referred to Committee: March 23, 2023

Subject: Klefstad Lift Station Improvements
Staff Contact: Alan Lange, Director of Public Works

Department: Public Works

**TITLE:** Approval of an Agreement between the City of Wood Dale and Martam Construction, Inc. for the Klefstad Lift Station and Force Main Improvements in an Amount Not to Exceed \$1,993,945

### **RECOMMENDATION:**

Staff Recommends Approval of an Agreement between the City of Wood Dale and Martam Construction, Inc. for the Klefstad Lift Station and Force Main Improvements in an Amount Not to Exceed \$1,993,945.

### **BACKGROUND:**

The existing Klefstad lift station was constructed in 2009 and serves the City's industrial sector including all of the Thorndale TIF as well as the proposed new TIF district at IL-83 and Bryn Mawr.

Overwhelming success of the Thorndale TIF district has led to accelerated improvements needed. Recently, the station has been experiencing deterioration of the existing wet well liner resulting in portions of the liner peeling off and clogging the pumps. When this occurs, staff must pull one of the two pumps to clear the blockage and backflush while running the station off of the other pump.

Further necessitating improvements now was the unanticipated added new TIF district along recently annexed Route 83 properties. Increased flows to this station due to development within now two TIF districts including the new Public Works facility campus and additional high-volume users will result in further deterioration of the existing liner and more frequent blockages. These are leading to higher operating expenses as well as the risk of backup to the industrial users during wet weather events.

Staff had identified stripping and replacing the liner as a necessary future project, however with the new developments coming online the need for this repair and other improvements has become more urgent. The City Council previously authorized RJN Group to conduct a preliminary design report for the station to identify needed improvements. In addition to replacement of the lining, the report recommended rebuilding the pumps and other safety related features. Additionally, the force main which is fed from the lift station is over 50 years old and it is recommended that the main be lined to accommodate the higher flows and extend its useful life.

### **ANALYSIS:**

This project was not budgeted for in the CIP however the need for urgency for rehabilitation arose due to added development within the industrial sector coming online in Spring 2023 and new IL-83 TIF developments. The engineer's estimate of probable cost was \$1,176,625. The City received only one bid for this project. There are only a few lining contractors in the area who can handle the scope of this work and in discussions after the fact with those who did not submit bids it seems these contractors did not have the available staff to complete the project in addition to their current workload. Similar higher-than-anticipated bids have been seen by other municipalities for lining projects due to volume of work and limited number of contractors.

The main deviation from the engineer's estimate to the lone bidder's proposal seems to be in the bypassing requirement. Over 3,500 feet of bypassing is required in order to upgrade the station and line the force main. This work would be required regardless of when the work was performed. Furthermore, splitting the work into separate projects would result in multiple bypass operations and therefore offer no cost savings.

Based upon preliminary feedback from the engineer, staff added \$1 million to the FY24 Thorndale TIF budget to account for this project. The additional funding will come from TIF Bonds that were issued for the purpose of constructing the new Public Works Campus and land acquisition. As we are no longer moving forward with the land acquisition component, we can reallocate the needed funding to this project.

### **DOCUMENTS ATTACHED**

- ✓ RJN Preliminary Design Report
- ✓ RJN Recommendation Letter & Bid Tabulation
- ✓ Martam Bid Packet



November 3, 2022

Mr. Alan Lange Public Works Director City of Wood Dale 720 North Central Avenue Wood Dale, Illinois 60191

# SUBJECT: CITY OF WOOD DALE KLEFSTAD LIFT STATION PRELIMINARY DESIGN REPORT

Dear Mr. Lange,

RJN Group, Inc. (RJN) is pleased to submit this preliminary design report to the City of Wood Dale (City) for the Klefstad lift station assessment conducted during two separate visits in October 2022.

### **PROJECT UNDERSTANDING**

The Klefstad lift station was constructed in 2009 and serves the City of Wood Dale's industrial sector. The tributary system is shown in Figure 1. In Spring 2023, a high-volume industrial user will be added to its tributary system. The daily flow to the Klefstad lift station will increase from 120,000 gallons per day (GPD) in dry weather to 220,000 GPD. This lift station also features increased flows during wet weather.

In addition, the wet well walls are deteriorating rapidly due to a failing cementitious liner. This deteriorating liner has clogged one of the pumps and has left the lift station operating with only one pump.

The City reached out to RJN to perform a high-level investigation of the condition and operation of the station's different systems. The goal of this investigation was to determine the extent of rehabilitation necessary prior to the

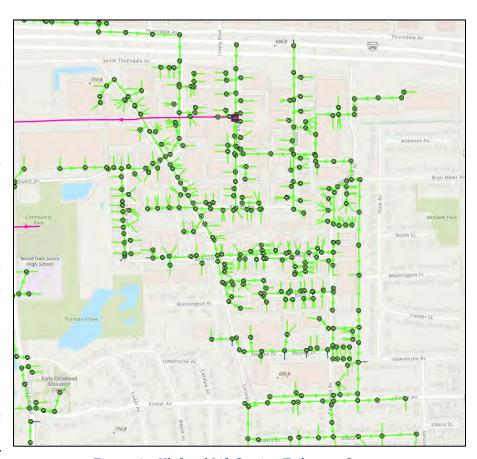


Figure 1 - Klefstad Lift Station Tributary System

increase in flow to the lift station in the spring of 2023.

# **METHODS**

## FIELD DATA COLLECTION

Data was collected from the City prior to the RJN site visits. This data was verified, and additional data was collected during the site visits. A summary of the types of data collected for each lift station is listed below. A summary of the lift station inspections, together with photos, can be found in Appendix D.

- **General Information** this includes information such as the size of the force main, pipes connected to the wet well, and the types of pumps.
- **Controls and Operations** this includes any control systems such as soft start drives, variable speed drives, any set points or high alarms, emergency measures, and whether the lift station is connected to a Supervisory Control and Data Acquisition (SCADA)/Telemetry system.
- **Structural Conditions** this includes any information about the condition of each lift station, the wall material, the condition of wet-well structures (any evidence of corrosion), and any observations of inflow or infiltration. (I/I)

#### **FILL-AND-DRAW TEST**

The fill-and-draw test is used to determine actual pump capacities and hydraulic operation. The volume of the wet well was calculated based on dimensions collected during the site visit. The time that the wet well took to fill and be drawn down was measured for both lift stations. This was performed for each pump individually, as well as with multiple pumps operating together. The average flow rate in gallons per minute (gpm) was calculated from the fill-and-draw test for each configuration.

During the site visits, Pump 1 was inoperable due to debris clogging it from the deteriorating wet well walls so a fill-and-draw test was only able to be performed on Pump 2.

#### STRUCTURAL ASSESSMENT

The high-level structural assessment involved a surface inspection of the wet well. In addition, a remote 360° inspection using a GoPro to inspect the wet well was performed at the lift station to provide a more detailed inspection than could be performed from a typical surface inspection.

# FORCE MAIN AND PUMP CAPACITY ASSESSMENT

When significant flow is added to a lift station it is critical to calculate if the current force main and pumps have the capacity to handle these additional flows. After performing calculations with the increased daily flows, it appears these pumps were oversized for their previous flows and can handle the increased flows. However, rehabilitating the force main affects the Hazen-Williams C factor and may reduce the efficiency of the current pumps significantly. An increase in the impeller size may be warranted. Appendix C contains the new pump curve and the calculations.

# **FINDINGS**

# **KLEFSTAD LIFT STATION**

Name: Klefstad		
Address: 900 Lively Blvd		
# of Pumps	2	
Pumps Installed	2009	
Lift Station Constructed	2009	

#### General

The Klefstad Lift Station is a submersible lift station located at 900 Lively Boulevard. The station has two submersible 15 HP pumps. The design capacity of each pump is nominally 575 GPM. The lift station was constructed in 2009.



Figure 1 - Klefstad Lift Station

# Controls and Operation

This lift station has a control panel which utilizes above-ground SCADA connected through cellular. Floats and pressure transducers are used to manage water levels.

#### Structural Condition

Hydrogen sulfide  $(H_2S)$  corrosion was present throughout various components of the lift station. The piping of the wet well displayed  $H_2S$  through increased roughness, blistering, and peeling. The discharge manhole also displayed signs of corrosion.

In addition, as Figure 3 shows, the wet well walls are deteriorating rapidly due to a failing cementitious liner. The debris was clogging Pump 1 at the time of the site visit.

# Inflow and Infiltration

No signs of active infiltration were observed in the wet well, valve vault, or air release manhole.

# Emergency Measures

The lift station uses electricity from the grid as its main power source. The City has an onsite backup generator available for use in the event of a loss of power.



Figure 2 – Cementitious Liner Deterioration

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Wet Well	
Wet Well Shape	Circular
Well Diameter (ft)	6.0
Wet Well Area (ft²)	28.3
Depth (ft)	41.0
Wet Well Material	Concrete
Average Fill Rate (gpm)	245.5
Force Main	
Force Main Age (years)	Unknown
Force Main Diameter (in.)	10
Force Main Material	DI
Force Main C Value	90
Force Main Length (Approx, ft)	2781
Minimum Discharge Velocity (fps)	1.8
Maximum Discharge Velocity (fps)	1.8
Design Point	
Design Capacity (gpm)	575
Design TDH (ft)	69.5
Pump Elevation (ft)	654.5
Discharge Elevation (ft)	707.1
Static Head (ft)	52.6
Calculated Flow	
Pump 1 Flow (gpm)	1
Pump 1 Design Flow (gpm)	575
Pump 1 Performance (% of Design	_
Capacity)	
Pump 2 Average Flow (gpm)	429
Pump 2 Design Flow (gpm)	575
Pump 2 Performance (% of Design Capacity)	75%
Pump 1 & 2 Flow (gpm)	-

# Hydraulic Analysis

During the inspection, Pump 1 was inoperable. The calculated flows for Pump 2 were lower than the design rate of 575 GPM for the Hydromatic pumps. Pump 2 operated at 429 GPM translating to 75% of the design capacity.

## Main Issues and Recommendations

- Wet Well Liner Failure
- Pump Operations
  - o Inoperable Pump 1
  - o Low Scouring Velocity
- H<sub>2</sub>S Corrosion
  - o Well Piping
  - o Quick Wet Connect Bypass Valve
  - o Discharge Manhole 22-14
- Wet Well Access Hatch
- Force Main Condition
- Force Main and Pump Capacity Assessment

## Wet Well Liner Failure

As seen in Figure 3, the original liner from 2009 is failing and deteriorating. The large chunks are falling into the wet well and have clogged Pump 1. It is recommended that:

• Sandblast the wet wall walls and prepare to rehabilitate the wet well with a lining material (cementitious/epoxy, geopolymer, polyurea, etc.) to restore the wet well's structural integrities.

## **Pump Operations**

This assessment identified a discrepancy between the design flow and actual flow of the lift station, with the Pump 2 operating at 75% design capacity. This discrepancy can be caused by multiple factors, including friction in the force main, impeller damage, partially opened valves, or open pockets within

November 2022 Page 4 of 9

# Klefstad Lift Station Preliminary Design Report

the force main. The reduced flow has also lowered the velocity below the minimum scouring velocity of two feet per second. Below two feet per second, debris can settle and build up in the force main subsequently reducing the hydraulic capacity of the force main. Lastly, Pump 1 was inoperable during the time of inspection. Given that this lift station will see a large increase in flow and operation, the capacity of these pumps is critical.

The City has already stated that both Pumps 1 and 2 will be removed during construction and will be sent to Metropolitan Industries to be overhauled. The impellers should be checked to confirm they are the correct size of 9.25" and that they aren't damaged. In addition, corroded components of the lift station system will be replaced during rehabilitation which should reduce the friction losses and increase the flow rates.

# H<sub>2</sub>S Corrosion

As seen in Figures 3, 4, and 5,  $H_2S$  corrosion was observed in the wet well, valve vault, and the discharge



Figure 4 – Discharge Manhole Corrosion

manhole. Hydrogen sulfide corrosion can be a major problem in sanitary systems, particularly in the vicinity of pump stations and force mains. Besides the odor issues, high levels of  $H_2S$  will lead to corrosion of concrete and metal walls, creating risk for future loss of structural integrity—and eventually failure. Additional problems associated with pipe corrosion can include increased head loss, lowering the station's flow capacity, as well as reduced wall thickness, which can become a structural

risk over time. It is recommended to:

- Rehabilitate the discharge manhole 22-14 with a lining material (cementitious/epoxy, geopolymer, polyurea, etc.). Restore the wet well's structural integrities, prevent possible H<sub>2</sub>S corrosion.
- Remove and replace the corroded wet well pipes to prevent the risk of failure.
- Remove and replace the corroded valve vault piping and 4" Quick Connect Bypass Valve

#### Wet Well Access Hatch

During the site visits, it was observed that the wet well's access hatch needed replacement. The hatch was missing handles, bolts, and the safety netting is worn. It is recommended to:

• Replace the wet well access hatch during rehabilitation



Figure 5 – Valve Vault Topside



November 2022 Page 5 of 9

#### Force Main Condition

The Klefstad lift station force main (FM) was not replaced or rehabilitated when the original lift station was replaced in 2009. The actual age of the force main is unknown and the City does not have any record drawings before the 2009 replacement. It is assumed to be nearing its design life of 50 years. In addition, the force main experienced a break approximately 1,700 LF downstream in the past decade. As seen in Figure 6, there appears to be a utility crossing with a  $12^{\prime\prime}$  water main near the estimated break location of the force main. It is likely that this discontinuity in the profile caused the break and perhaps due to the formation of a gas pocket at a localized high point. In ductile iron force mains,  $H_2S$  corrosion will occur in these gas pockets and result in deterioration and ultimately a break.

The ongoing pump capacity issues and lower velocities creates additional risks for the force main over time. Below the minimum self-cleaning velocity of 2 fps, deposits can build up on the force main in low points which will restrict capacity and can be a risk for abrasion. There are no record drawings of the profile of the force main but there are a few utility crossings where the force main profile appears to change suddenly, creating localized low points, to avoid nearby utilities.

Given the force main's material (ductile iron), past break history, and advanced age the condition of the force main is a vital concern that needs to be addressed before the new high-volume industrial user is added to Klefstad's tributary system. It is recommended to:

- Rehabilitate the force main via cured-in-place-pipelining (CIPP) and restore its design life and structural integrity for the increased flows.
  - Without having a profile of the force main, it is recommended that the City crews pothole and confirm the depth and location in a few select places along the force main's path.
    - Confirming the general depth and path will reduce the risk for bidding contractors by limiting unknowns.

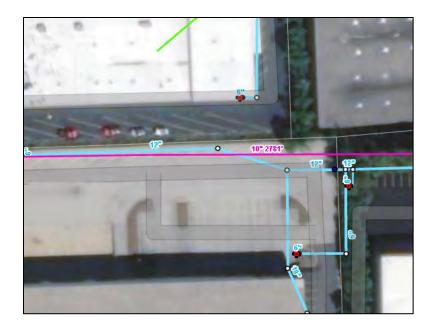


Figure 6 -Klefstad FM Utility Conflict

Force Main and Pump Capacity Assessment

As seen in Table 1, accounting for a peaking factor of 4, the current Hydromatic S4KX pumps are capable of handling up to 880,000 GPD at their design rate of 575 GPM. However, as detailed previously, Pump 2 was operating at about 75% of the design capacity likely due to increased friction losses from corroded piping. This could also be due to a capacity restriction in the force main from built-up deposits.

Determine Minimum Pump Rate					
Average Daily Flow = 220,000 GPD					
Peak Flow =	880,000	GPD			
Minimum Pumping Rate Required =	611	GPM			
Design Pumping Rate =	575	GPM			
	0.83	MGD			

*Table 1 – Minimum Pump Rate Calculations* 

Figure 7 features the pump curve before and after rehabilitation. As shown, the current flow of approximately 430 GPM is due to an increase in the total dynamic head (TDH) from the increased friction losses within the system and/or capacity reduction in the force main. The replacement of the wet well piping and check valve piping and the CIPP lining of the force main will reduce some of these friction losses as well as restore some hydraulic capacity. As a result, the Hazen-Williams roughness coefficient factor will increase. As Figure 7 shows, increasing the C factor from 67 to 120 theoretically shifts the pump curve to the right and increases the flow capacity. It is recommended that the City perform a fill and draw test immediately following rehabilitation to confirm these calculations and that the pumps are operating closer to their design capacity.

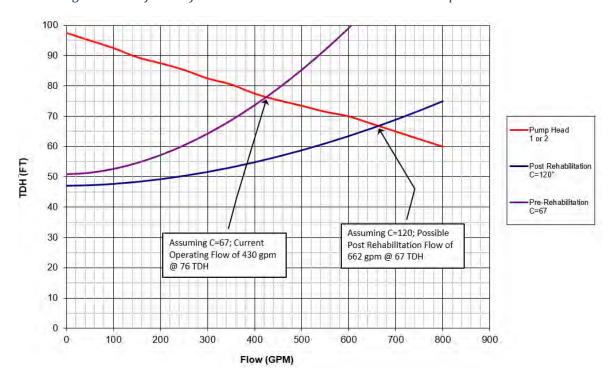


Figure 7 – Klefstad Lift Station Pre and Post Rehabilitation Pump Curves

November 2022 Page 7 of 9



# RECOMMENDATIONS

In order to handle increased flows, the Klefstad lift station requires structural and pump rehabilitation. A preliminary design of the proposed rehabilitation for the lift station is also included in Appendix A.

# **STRUCTURAL**

The wet well and the force main are the two primary structural components that must be rehabilitated prior to the new industrial user. In addition, bypass operations are a major component of lift station rehabilitation. As a result, it is best practice to rehabilitate as much as necessary to avoid paying for multiple expensive bypass operations.

For the wet well it is recommended to:

- Rehabilitate the wet well with a lining material (cementitious/epoxy, geopolymer, polyurea, etc.) to restore the wet well's structural integrities, and prevent H<sub>2</sub>S corrosion.
- Remove and replace the corroded wet well pipes to prevent the risk of failure.
- Remove and replace the wet well access hatch.

For the valve vault it is recommended to:

Remove and replace corroded valve vault piping and 4" Quick Connect Bypass Valve

For the force main it is recommended to:

- Pothole in accessible locations to help confirm the profile of the force main in sections
- Line the force main

# **PUMPS**

The rehabilitation of the wet well will remove the issue of the clogging in Pump 1 but these pumps should be pulled and overhauled during bypass operations. In order to handle the increased flows, these pumps need to be operating closer to their design capacity of 575 GPM. The impellers should be checked for damage and should be confirmed that they are the right size of 9.25". The rehabilitated wet well, valve vault, and force main will also reduce the friction losses and help increase the flow rates of the pumps. After rehabilitation, a fill-and-draw test should be performed to confirm these pumps are operating closer to their design capacity.

# **BUDGETARY COST ESTIMATES**

The budgetary cost estimates for the preliminary design are estimated to be approximately \$900,000. A full breakdown of the estimated costs is included in the table in Appendix B.

The preliminary design scope includes lining the entire force main. However, the scope of the force main

November 2022 Page 8 of 9

# Klefstad Lift Station Preliminary Design Report

rehabilitation may change during final design. The Klefstad lift station force main discharges across Wood Dale Road, a County road, into a manhole situated in the southbound lanes. Coordinating bypass operations across Wood Dale Road with DuPage County may be difficult and lining the force main up to the right-of-way on the east side of Wood Dale Road may be easier. One option will be rehabilitating or replacing the section across Wood Dale Road at a later date due to the time constraints of the new industrial user. These options will be evaluated further during the final design.

It has been a pleasure working with the City of Wood Dale on this project. We look forward to continuing to support the Village with collection system solutions. Please contact us if you have any questions or require further clarification.

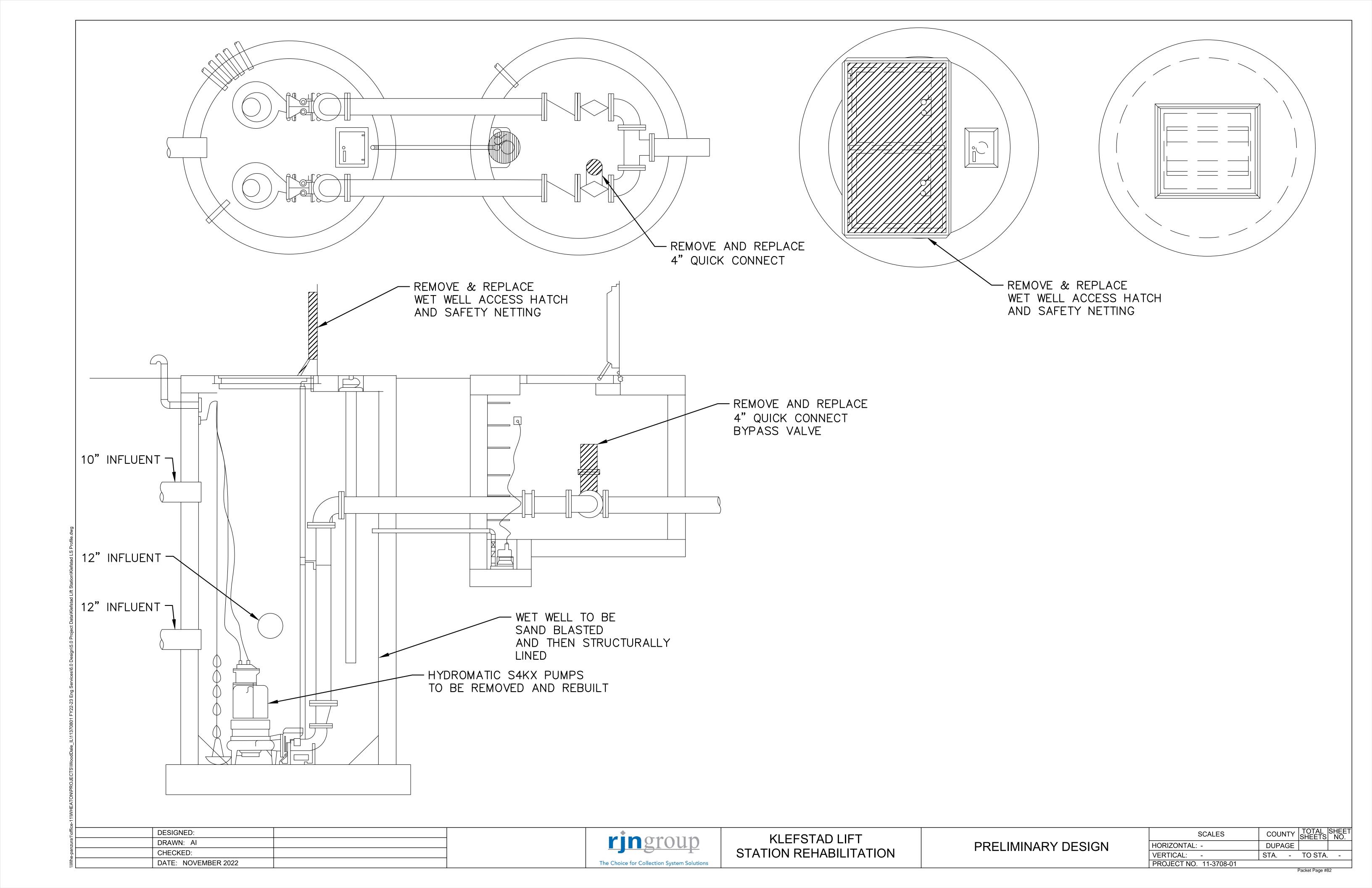
Sincerely, RJN Group, Inc.

> Patrick Hulsebosch, E.I.T. Project Manager

Catherine L. Morley, P.E.
Senior Project Manager

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# APPENDIX A PROPOSED KLEFSTAD LIFT STATION IMPROVEMENTS



# APPENDIX B PRELIMINARY DESIGN BUDGETARY COST ESTIMATE

# City of Wood Dale Klefstad Lift Station Preliminary Design Improvements Engineer's Opinion of Probable Construction Costs

ITEM NO.	DESCRIPTION	UNIT OF MEASURE	QUANTITY	ESTIMATED UNIT PRICE	ENGINEER'S ESTIMATED TOTAL PRICE	
1	PRE-CONSTRUCTION SURFACE TELEVISING	LS	1	\$2,500.00	\$2,500.00	
2	BYPASS PUMPING - INCLUDES, BUT NOT LIMITED TO, INSTALLATION OF BYPASS PIPING AND PUMPS, AND BYPASS OF FLOW DURING WET WELL AND VALVE VAUL, REHABILITATION	LS	1	\$120,000.00	\$120,000.00	
3	TEMPORARY CONSTRUCTION FENCE	LF	300	\$25.00	\$7,500.00	
4	TEMPORARY SILT FENCE	LF	100	\$10.00	\$1,000.00	
5	DEMOLITION OF EXISTING EQUIPMENT - INCLUDES, BUT NOT LIMITED TO, REMOVAL OF PUMPS, EXISTING MECHANICAL PIPING AND ELECTRICAL EQUIPMENT	LS	1	\$25,000.00	\$25,000.00	
6	VALVE VAULT MECHANICAL PIPING AND QUICK CONNECT REPLACEMENT	LS	1	\$12,500.00	\$12,500.00	
7	STRUCTURAL LINING, 6' DIA. WET WELL- INCLUDES SURFACE PREP, SANDBLASTING AND DEBRIS REMOVAL	LS	1	\$65,000.00	\$65,000.00	
8	REMOVE AND REPLACE WET WELL ACCESS HATCH	EACH	1	\$5,000.00	\$5,000.00	
9	CIPP LINING, PRESSURE PIPE, 10"	LF	2,175	\$200.00	\$435,000.00	
10	PRE-CONSTRUCTION SEWER CLEANING AND TELEVISING	LF	2,175	\$12.00	\$26,100.00	
11	CONTINGENCY ALLOWANCE	L SUM	1	\$50,000.00	\$50,000.00	
	\$749,600.00					
	DESIGN ENGINEERING AND CONSTRUCTION RE COSTS (20% OF SUBTOTAL					
	\$899,520.00					

APPENDIX C
HYDRAULIC FORCE MAIN AND PUMP CALCULATIONS

# Wastewater Lift Station & Force Main Design Calculations

Project Name: Klefstad Lift Station

Location: City of Wood Dale

Designed By: P. HULSEBOSCH

Checked By: C. MORLEY

Date: 10/11/2022

# Wastewater Pump Station & Force Main Project Summary

Project Name: Klefstad Lift Station

Average Daily Flow (gpm): 153

Pump Operational Point No. 1 (gpm@tdh): 750 GPM @ 65.7 TDH

Pump Operational Point, No. 2 (gpm@tdh): 700 GPM @ 67.3TDH

Pump Manufacturer: Hydromatic

Model Number: S4KX

Impeller Diameter (in): 9.25

Horse Power (HP): 20

Voltage (V): 230

Force Main Diameter (in): 10

Force Main Length (ft): 2,781

# **Design Pumping Flow Rate**

Peaking Factor Calculation				
Average Daily Flow (gpd) =	220,000.0			
Flow (gpm) =	152.8			
opulation Equivalency (PE) =	2,200			
MWRD Equation 1 (gpcpd)	438.4			
MWRD Equation 2 (gpcpd)	355.3			
Calculated Peak Factor =	4.4			
Design Peak Factor =	4.4			

Max. Design Factor allowed by MWRD

<b>Determine Minimum Pump Rate</b>				
Average Daily Flow =	220,000	GPD		
Peak Flow =	880,000	GPD		
Iinimum Pumping Rate Required =	611	GPM		
Design Pumping Rate =	575	GPM		
	0.83	MGD		

4.0

-6%

# **Cycle Time & Wetl Geometry**

Target Cycles Per Hour		
ADF	=	210 gpm
Pumping Rate	=	575 gpm
Time	=	6 min.
	Cycles Per Hour =	10.0
Chec	k Cycles Per Hour:	OK
Chec	k Cycles Per Hour:	OK

0.30 mgd 0.83 mgd

Determine Wet well Diameter			
Required Volume =	800	Gallons	
Pick Wet Well Diameter =	6.0	Ft	
Pick Wet Well Cycle =	3.30	Vert. Ft	
Volume in Cycle =	698	Gallons	

Vertical Datum Used: NAVD 88

	Determine	Wet Well Invert &	Float El	evations				
		Wet well Dia. =	6.0	Ft				
	Top Elev=	695.46						
	Gnd Elev=	695.46				FM Discharge	Invert :	707.1
								•
36.46	SS Invert In=	659.00						
				34	.71	Alarm =		660.75
				35	.46	Lag On =		660.00
				35	.96	Lead On =		659.50
				39	.26	Pumps Off =		656.20
	Bottom Invert							
41.00	Elev* =	654.46						

# Force Main & Piping Design

Off-Site Force Main Data			
Design Pump Rate (gpm) =	575		
Select Force Main Size (in) =	10		
Velocity (fps) =	2.35		
Meets Minimum Velocity Requirement?	OK		
Meets Maximum Velocity Requirement?	OK		
Required Pump?	<b>Use Non-Clog Pump</b>		
Line Length (ft) =	2,781		
Account for Minor Losses =	3%		
Equiv Length (ft) =	2,864		

Connection Point:	Existing 10" Forcemain

	Pump Station Piping Data							
	575							
In Wet Well	Wet Well P	iping Size (in) =	6					
		Velocity (fps) =	6.52					
Med	ets Minimum Velocit	y Requirement?	OK > 2 FPS					
Меє	ets Maximum Velocit	y Requirement?	OK < 9 FPS					
Item	Number of Fittings	L/D Ratio	Equivalent Length					
45 bend	0	16		0.00				
90 bend	2	30		30.00				
22.5 bend	0	9		0.00				
Branch Tee Flow	0	60		0.00				
Check valve	0	135		0.00				
Plug Valve	0	17		0.00				
Reducer	1	45		22.50				
				0.00				
				0.00				
Equivalent Fitting Length (ft) =			53					
	38							
Total Equiv	Total Equivalent Pump Station Pipe Length (ft) =							
Equiva	lent Wet Well Diame	ter Length (ft) =	1087					

	Valve Vault Pi ets Minimum Velocity ets Maximum Velocity	6 6.52 OK > 2 FPS OK < 9 FPS	
Item	Number of Fittings	L/D Ratio	Equivalent Length
45 bend	0	16	0.00
90 bend	1	30	15.00
22.5 bend	0	9	0.00
Branch Tee Flow	1	60	30.00
Check valve	1	135	67.50
Plug Valve	1	17	8.50
Reducer	0	45	0.00
			0.00
			0.00
	Equivalent Fitt	ing Length (ft) =	121
	38		
Total Equiv	159		
Equivaler	nt Valve Vault Diame	ter Length (ft) =	1909
Total 1	5860		

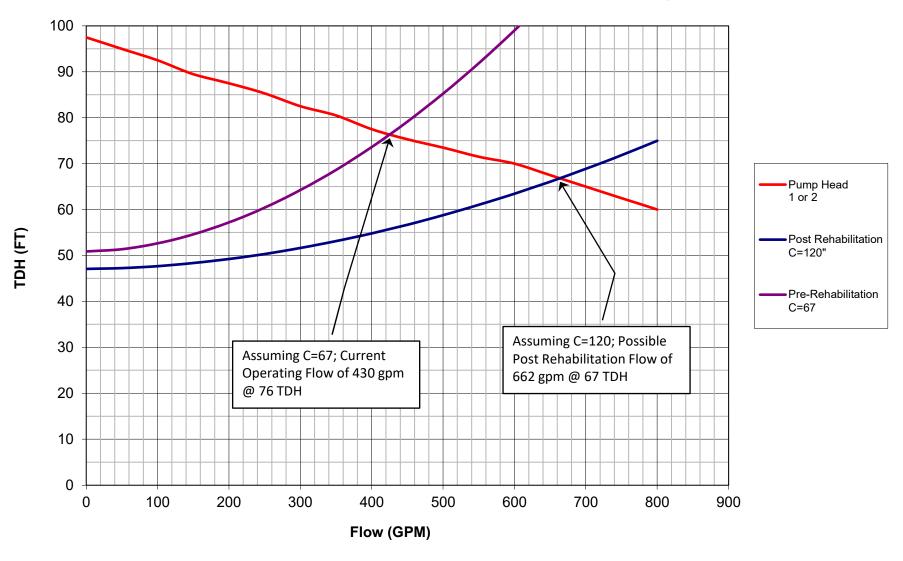
# **Pump Selection**

Force Main Diameter (in) = 10
Equivalent Force Main Length (ft) = 5860
Current Hazen-Williams C Factor = 67
Rehabilitated Hazen-Williams C Factor = 120
Minimum Required Pump Rate (GPM) = 611
Design Pumping Rate (GPM) = 575
Calculated Pumping Rate (GPM) = 430

GPM	Static Head (High wet well)	Static Head (Low wet well)	Possible Rehabilitate d TDH	Current TDH	Velocity (fps)	Pump Head 1 or 2	Pipe friction loss (ft)	Equipment friction loss (ft)	Total Friction Loss (ft)
0	47.10	50.90	47.10	50.90	0.0	97.50	0.00	0.00	0.00
50	47.10	50.90	47.27	51.39	0.2	95.00	0.27	0.21	0.49
100	47.10	50.90	47.70	52.65	0.4	92.50	0.99	0.76	1.75
150	47.10	50.90	48.36	54.60	0.6	89.50	2.10	1.60	3.70
200	47.10	50.90	49.25	57.21	0.8	87.50	3.57	2.73	6.31
250	47.10	50.90	50.34	60.43	1.0	85.30	5.40	4.13	9.53
300	47.10	50.90	51.64	64.25	1.2	82.50	7.57	5.79	13.35
350	47.10	50.90	53.14	68.66	1.4	80.50	10.06	7.69	17.76
400	47.10	50.90	54.83	73.63	1.6	77.50	12.88	9.85	22.73
450	47.10	50.90	56.72	79.17	1.8	75.30	16.02	12.25	28.27
500	47.10	50.90	58.79	85.25	2.0	73.50	19.47	14.89	34.35
550	47.10	50.90	61.04	91.88	2.2	71.50	23.22	17.76	40.98
600	47.10	50.90	63.48	99.03	2.5	70.00	27.28	20.86	48.13
650	47.10	50.90	66.09	106.71	2.7	67.50	31.63	24.19	55.81
700	47.10	50.90	68.88	114.92	2.9	65.00	36.28	27.74	64.02
750	47.10	50.90	71.84	123.63	3.1	62.50	41.21	31.52	72.73
800	47.10	50.90	74.98	132.85	3.3	60.00	46.44	35.51	81.95

Pump Manufacturer:	Hydromatic
Model Number:	S4K/S4KX
Impeller Diameter:	9.25 in
Horsepower:	14.4 HP

# Klefstad Lift Station Pump and Force Main System Curves



# **Station Operation Check**

# **Proposed Operational Point No.1**

750 GPM @ 6	5.7 TDH
-------------	---------

# **Check Wet well Cycle Times**

Wet well	Wet well	Wet well Wet well		
Diameter	Area	Cycle	Volume	
(feet)	(gal / VF)	(ft)	(gal)	_
6.0	211 3.3		697.6	
Fill =	Wet well Volume ADF	=	3.3	minutes
Run =	Wet well Volume Pump Rate - ADF	=	1.3	minutes

Total = 5.0 minutes Cycle Time = 12.0 Cycles / Hour

Cycles / Hour

Cycle Time (With 2 pumps alternating) = 6.0

Mosts Minimum Cycle Time? OK

Meets Minimum Cycle Time? OK

Meets Maximum Cycle Time? OK

# **Station Operation Check**

# **Proposed Operational Point No. 2**

			-
700	GPM @	67.3	TDH

# **Check Wet well Cycle Times**

Wet well	Wet well	Wet well	Wet well	
Diameter	Area	Cycle	Volume	
(feet)	(gal / VF)	(ft)	(gal)	
6.0	211	3.3	698	
Fill =	Wet well Volume ADF	=	3.3	minutes
Run =	Wet well Volume Pump Rate - ADF	=	1.4	minutes

Total = 4.7 minutes

Cycle Time = 12.6 Cycles / Hour

Cycle Time (With 2 pumps alternating) = 6.3 Cycles / Hour

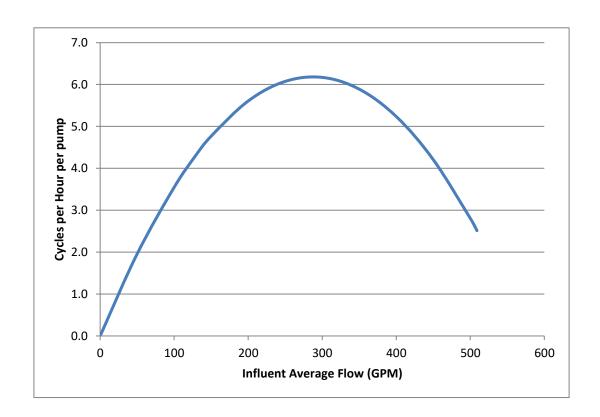
Meets Minimum Cycle Time? OK

Meets Maximum Cycle Time? Decrease Cycle Time

# **Station Operation Check**

# **Pump Cycling Analysis**

# of Pumps alternating = 2
Pick Wet Well Cycle = 3.30 ft
Min. Storage Time 1.21 min
Max. Filling Time 3.32 min



# APPENDIX D LIFT STATION INSPECTION PHOTOS AND FORMS

# Lift Station Assessment



# Lift Station Assessment: Klefstad Sanitary Lift Station

ınc	nectio	n Data
шю	pectio	n Data

Lift Station Name Klefstad Sanitary Lift Street Number 900

Station Street Name Lively Blvd

Is this a Dive Inspection? No Comments

Setup Conditions Standard Huge chunks of concrete falling off wet wall. Clogging one pump

## **Structure Data**

Structure Depth 47.00 ft Structure Type Lift Station

# **LS-General Information**

Force Main Diameter (if visible)

10 Inches

Are Grinding Devices Used?

No

Are Any Pipes Submerged During Wet Well Cycle?

No

Are Screening Devices Used?

No

Does This Station Have a Dry Well?

No

History of Excessive Flows in Wet Weather

No

Does This Station Have a Valve Vault?

# **LS-Hydraulic Systems**

Number of Pumps 2 Overtempurature or Seal Leak Sensors? Yes

Motor HP,Volts, Phase:See plansHydraulic CommentsPumps to be rebuiltPump Type:Submersiblein construction

# **LS-Control Systems**

Describe Set Points & Alarms See plans Variable Speed Drives Installed? No Level Controls (select all that apply) **Floats** Any Permanent Flow Meters Installed? Yes Soft Start Drives Installed? No Station Connected to SCADA/Telemetry System? Do Pumps Automatically Alternate? Yes Scada Communication Method Cellular **Control System Comments** Good

# LS-Elec/Mech/HVAC Systems

Is Wet Well Ventilated? Generator Capacity (HP) N/A Is Valve Vault Ventilated? No Automatic Transfer Switch (ATS)? Yes Odor Control System? Is There an Electrical Main Disconnection Switch? Nο Yes Back Up Generator? Yes How Are Pumps Removed for Maintenance? Rails **ELEC/MECH/HVAC Comments** Generator Type? Diesel Good

# **LS-Structural Conditions**

 Wet Well Material
 Concrete (reinforced
 Valve Vault Condition
 5

 Wet Well Corrosion?
 2
 Building/Shelter Condition
 None

 Describe Wet Well Structural Condition
 Bad. Chunks falling off
 Hatch Condition
 5

 Structural Comments
 Structural Condition
 Described to the condition
 The condition off
 The condition off

Liner getting stuck in one pump. Replace netting

Klefstad Sanitary Lift Station : 1 of 5 Created: 10/06/2022

Station		LS-Sta	tion Maintenance	
v Lift	Frequency of Maintenance Visits	Daily	Wet Well Regularly Cleaned?	No
itar	Inspection Records Maintained?	Yes	Wet Well Grease or Debris Build Up?	1
San	Maintenance Records?	Yes	Generator Maintained Regularly?	Yes
ad S	Manual Available?	Yes	Date of Pump Install or Impeller Replacement	2009
- Fst	Spare Parts Available?	No	(approx year)	
<del>⊼</del>	Valves Routinely Inspected and Lubricated?	No	Air Relief Valves Installed?	Yes
ent	Bearing Inspected & Lubricated?	No	Air Relief Valve Maintenance?	No
S.m.	Pumps Routinely Dismantled for Inspection?	No	Maintenance Comments	
Asses			Pipes submerged. Could not do fill and draw	
Lift Station Assessment: Klefstad Sanitary Lift Station		LS-Em	ergency Measures	
	Existing Emergency Plan?	Yes	Emergency Measures Comments	Generator
	Is There a High Water Alarm?	Yes		
			LS-Safety	
	Security Measures In Place to Prevent Public	Yes	Safety Comments	Good

Good Security Measures In Place to Prevent Public Yes Safety Comments Access?

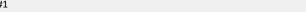
# LS-Other

No Any Visible I/I? Other Comments None

# **LS-Draw Down Evaluation**

Wet Well Shape Circular Wet Well Area 28.26 Square Feet 6.00 feet 28.26 Square Feet Wet Well Diameter Wet Well Area Wet Well Length 0.00 feet Wet well Area Odd Shaped 0.00 Square Feet

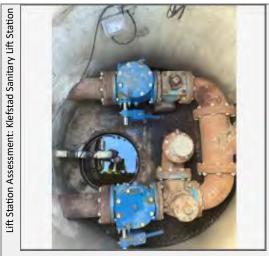






Area

Klefstad Sanitary Lift Station: 2 of 5 Created: 10/06/2022



Valve Vault Topside



Controls



Wet Well Access Hatch



Manhole 22-14



Wet Well Topside



Manhole 28-20D

Klefstad Sanitary Lift Station : 3 of 5 Created: 10/06/2022



Electric



Controls



Valve Vault Access Hatch



Wet Well Topside



Flow Meter Vault



Manhole 28-23

Klefstad Sanitary Lift Station : 4 of 5 Created: 10/06/2022



Manhole 28-21

Klefstad Sanitary Lift Station : 5 of 5 Created: 10/06/2022



March 15, 2023

Mr. Alan Lange Director of Public Works City of Wood Dale 404 N Wood Dale Rd Wood Dale, Illinois 60191

SUBJECT: CITY OF WOOD DALE, KLEFSTAD LIFT STATION AND FORCE MAIN IMPROVEMENTS -

**CONTRACT AWARD RECOMMENDATION** 

Dear Mr. Lange:

One bid was received for the above-referenced project. The bid was received from Martam Construction, Inc. of Elgin, IL in the bid amount of \$1,993,945.00. A summary of the bids received for this project are as follows:

The engineer's estimate for the above referenced bid was \$1,176,625.00. The lowest responsible bidder was approximately 69% over the engineer's estimate. RJN has seen price increases in materials in the past year due to supply chain and inflation issues and the higher bid amount reflects these increases. In addition, due to the large number of projects out to bid right now in the Chicagoland area, numerous plan holders did not submit a bid as they had recently won projects in the weeks prior and did not have the crews available to complete the job within the project completion timeframe of 4-5 months.

RJN Group has had numerous positive experiences working with Martam Construction, Inc. on previous projects in the field of sanitary sewer and lift station rehabilitation. In addition, if the City were to rebid this project, there is palpable risk that there could be even less bidders as contractors get even busier and that pricing would not improve. Therefore, considering the time sensitivity of this project, we recommend that the City of Wood Dale award the contract for the Klefstad Lift Station and Force Main Improvements Project to Martam Construction, Inc. in the bid amount of \$1,993,945.00.

Please call me with any questions at 224.425.1014.

Sincerely yours,

RJN GROUP, INC.

Patrick Hulsebosch, P.E.

**Project Manager** 



# City of Wood Dale Klefstad Lift Station and Force Main Improvements

		1			T		Martam Con	stru	ction, Inc.
ITEM NO	DESCRIPTION	UNIT OF MEASURE	BID QUANTITY	UNIT PRICE	ENGII	NEER'S ESTIMATE	Unit Price		Total Price
1	PRE-CONSTRUCTION SURFACE TELEVISING	LS	1	\$5,000.00	\$	5,000.00	\$ 2,500.00	\$	2,500.00
2	BYPASS PUMPING	LS	1	\$200,000.00	\$	200,000.00	\$ 1,065,500.00	\$	1,065,500.00
3	TEMPORARY CONSTRUCTION FENCE	LF	300	\$25.00	\$	7,500.00	\$ 15.00	\$	4,500.00
4	TEMPORARY SILT FENCE	LF	100	\$10.00	\$	1,000.00	\$ 10.00	\$	1,000.00
5	DEMOLITION AND REMOVAL OF EXISTING EQUIPMENT	LS	1	\$25,000.00	\$	25,000.00	\$ 15,000.00	\$	15,000.00
6	PUMP REFURBISHMENT AND REINSTALLATION	LS	1	\$15,000.00	\$	15,000.00	\$ 59,775.00	\$	59,775.00
7	MECHANICAL PIPING, PLUG VALVES, AND QUICK CONNECT REPLACEMENT	LS	1	\$12,500.00	\$	12,500.00	\$ 67,300.00	\$	67,300.00
8	STRUCTURAL LINING, 6' DIA. WET WELL- INCLUDES SURFACE PREP, SANDBLASTING AND DEBRIS REMOVAL	VF	42	\$1,550.00	\$	65,100.00	\$ 2,175.00	\$	91,350.00
9	ALUMINUM ACCESS HATCH AND GRATING- 6' DIA. WET WELL	EACH	1	\$15,000.00	\$	15,000.00	\$ 12,750.00	\$	12,750.00
10	SANITARY FORCEMAIN, 10", OPEN CUT, PVC, DR 25, AWWA C900	LF	50	\$250.00	\$	12,500.00	\$ 400.00	\$	20,000.00
11	PRESSURE PIPE LINING, 10"	LF	2,785	\$250.00	\$	696,250.00	\$ 158.00	\$	440,030.00
12	PRE-CONSTRUCTION SEWER CLEANING AND TELEVISING	LF	2,785	\$15.00	\$	41,775.00	\$ 14.00	\$	38,990.00
13	PROJECT MANAGEMENT	LS	1	\$30,000.00	\$	30,000.00	\$ 125,250.00	\$	125,250.00
14	CONTINGENT CASH ALLOWANCE	L SUM	1	\$50,000.00	\$	50,000.00	\$ 50,000.00	\$	50,000.00
				BID TOTAL:	\$	1,176,625.00			
					As Re	ad		\$	1,993,945.00
					As Co	rrected		\$	1,993,945.00

# Document A310<sup>TM</sup> - 2010

Conforms with The American Institute of Architects AIA Document 310

# Bid Bond

CONTRACTOR:

(Name, legal status and address)

Martam Construction, Inc.

1200 Gasket Dr. Elgin, IL 60120

OWNER:

(Name, legal status and address)

City of Wood Dale

404 N. Wood Dale Road

Wood Dale, IL 60191

SURETY:

(Name, legal status and principal place of husiness) Swiss Re Corporate Solutions America Insurance

Corporation

1200 Main Street, Suite 800

Kansas City, MO 64105

Mailing Address for Notices

1411 Opus PI, Ste 450

Downers Grove, Illinois 60515

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

BOND AMOUNT: \$

10%

Ten Percent of Amount Bid

PROJECT:

(Name, location or address, and Project number, if any)

Klefstad Lift Station and Force Main Improvements Project

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and scaled this 14th day of March, 2023

Martam Construction, Inc. (Principal)

(Seal)

(Seal,

Winnegel

I WOUTHAND

(Surety)

Citte

10

-

Swiss Re Corporate Solutions America Insurance Corporation

Attorney-in-Fact

A S

S-0054/AS 8/10

State of Illinois
County of DuPage
SURETY ACKNOWLEDGEMENT (ATTORNEY-IN-FACT)
I, Maria A. Gonzalez Notary Public of DuPage County, in the State of Illinois ,
do hereby certify that James Moore Attorney-in-Fact, of the Swiss Re Corporate Solutions
America Insurance Corporation who is personally known to me to be the same person whose
name is subscribed to the foregoing instrument, appeared before me this day in person, and
acknowledged that he signed, sealed and delivered said instrument, for and on behalf of the
Swiss Re Corporate Solutions America Insurance Corporation for the uses and purposes therein set forth.
Given under my hand and notarial seal at my office in the City of Downers Grove in
said County, this 14th day of March , 2023 .
OFFICIAL SEAL MARIA A GONZALEZ NOTARY PUBLIC, STATE OF ILLINOIS WILL COUNTY MY COMMISSION EXPIRES 09/26/2026  Notary Public  Maria A. Gonzalez  My Commission expires: September 25, 2026

#### SWISS RE CORPORATE SOLUTIONS

SWISS RE CORPORATE SOLUTIONS AMERICA INSURANCE CORPORATION ("SRCSAIC") SWISS RE CORPORATE SOLUTIONS PREMIER INSURANCE CORPORATION ("SRCSPIC")

#### GENERAL POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, THAT SRCSAIC, a corporation duly organized and existing under laws of the State of Missouri, and having its principal office in the City of Kansas City, Missouri, and SRCSPIC, a corporation organized and existing under the laws of the State of Missouri and having its principal office in the City of Kansas City, Missouri, each does hereby make, constitute, and appoint: James Moore

Principal: Martam Construction, Inc.

Obligee: City of Wood Dale Bond Description: Klefstad Lift Station and Force Main Improvements Project

Bond Number: Bid Bond Bond Amount: See Bond Form

Its true and lawful Attorney(s)-in-Fact, to make, execute, seal and deliver, for and on its behalf and as its act and deed, bonds or other writings obligatory in the nature of a bond on behalf of each of said Companies, as surety, on contracts of suretyship as are or may be required or permitted by law, regulation, contract or otherwise, provided that no bond or undertaking or contract or suretyship executed under this authority shall exceed the amount of:

#### FIFTY MILLION (\$50,000,000.00) DOLLARS

This Power of Attorney is granted and is signed by facsimile under and by the authority of the following Resolutions adopted by the Boards of Directors of both SRCSAIC and SRCSPIC at meetings duly called and held on the 9th of May 2012:

"RESOLVED, that any two of the President, any Managing Director, any Senior Vice President, any Vice President, the Secretary or any Assistant Secretary be, and each or any of them hereby is, authorized to execute a Power of Attorney qualifying the attorney named in the given Power of Attorney to execute on behalf of the Corporation bonds, undertakings and all contracts of surety, and that each or any of them hereby is authorized to attest to the execution of any such Power of Attorney and to attach therein the seal of the Corporation; and it is

FURTHER RESOLVED, that the signature of such officers and the seal of the Corporation may be affixed to any such Power of Attorney or to any certificate relating thereto by facsimile, and any such Power of Attorney or certificate bearing such facsimile signatures or facsimile seal shall be binding upon the Corporation when so affixed and in the future with regard to any bond, undertaking or contract of surety to which it is attached."





Vice President of SRCSAIC & Senior Vice President of SRCSPIC

Gerald Jagrowski, Vice President of SRCSAIC & Vice President of SRCSPIC

IN WITNESS WHEREOF, SRCSAIC and SRCSPIC have caused their official seals to be hereunto affixed, and these presents to be signed by their authorized NOVEMBER 20 22 officers this 10TH day of\_

> Swiss Re Corporate Solutions America Insurance Corporation Swiss Re Corporate Solutions Premier Insurance Corporation

State of Illinois County of Cook

NOVEMBER . 20 22 . before me, a Notary Public personally appeared <u>Erik Janssens</u> . Senior Vice President of SRCSAIC On this 10TH day of\_ and Senior Vice President of SRCSPIC and Gerald Jagrowski. Vice President of SRCSAIC and Vice President of SPCSPIC, personally known to me, who being by me duly sworn, acknowledged that they signed the above Power of Attorney as officers of and acknowledged said instrument to be the voluntary act and deed of their respective companies.

> OFFICIAL SEA CHRISTINA MANISCO NOTARY PUBLIC. STATE OF ALLMOIS by Commission Expires Minch 28, 2026 Univine Manies

1, Jeffrey Goldberg, the duly elected Senior Vice President and Assistant Secretary of SRCSAIC and SRCSPIC, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney given by said SRCSAIC and SRCSPIC, which is still in full force and effect. IN WITNESS WHEREOF, I have set my hand and affixed the seals of the Companies this 14th day of March

> Jeffrey Goldberg, Senior Vice President & Assistant Secretary of SRCSAIC and SRCSPIC

# CITY OF WOOD DALE

PROJECT:

City of Wood Dale, Klefstad Lift Station and Force Main

**Improvements** 

**BID OPENING:** 

Tuesday, March 14, 2023, 10:30 A.M.

# ADDENDUM NO. 1

Instructions: Please sign and date this receipt as acknowledgement of ADDENDUM NO.1 for the above-referenced project and submit it with your bid.

Failure to acknowledge receipt of ADDENDUM NO.1 may result in Contractor's BID being considered non-compliant.

Bidder shall also state on the OUTSIDE of the bid submittal envelope that he or she is in receipt of addendum #1 or your bid may not be opened

Signature:

Name: (500

seorge Limail

Company:

Martam Construction Inc

Position:

Project Coordinator

Date:

3/13/23

# RETURN WITH PROPOSAL

Submitted By: Martam Construction, Inc.

Company Name: Martam Construction, Inc.

Contact Person: Edward M. Ismaic

Address: 1200 Gasket Drive

City, State, Zip: Elgin, IL 60120

Telephone: (847) 608-6800

Fax: (847) 608-6804



CITY OF WOOD DALE DUPAGE COUNTY, ILLINOIS

CONTRACT DOCUMENTS
SPECIFICATIONS

FOR

# CITY OF WOOD DALE, ILLINOIS KLEFSTAD LIFT STATION AND FORCE MAIN IMPROVEMENTS

Nunzio Pulice, Mayor Lynn Curiale, City Clerk

Prepared By:

RJN Group, Inc. 2655 Warrenville Road Suite 225 Downers Grove, IL 60515

**FEBRUARY 2023** 

### RETURN WITH PROPOSAL

# CITY OF WOOD DALE, ILLINOIS KLEFSTAD LIFT STATION AND FORCE MAIN IMPROVEMENTS

### -PROPOSAL-

Honorable Mayor and City Council City of Wood Dale 404 N. Wood Dale Road Wood Dale, IL 60191

Ladies and Gentlemen:

The undersigned does hereby state he has examined the Instructions to Bidders, Special Instructions, Proposal, Sample Contract, Specifications, Certifications, and all other documents, and all work shall be done in accordance With the documents contained herein.

The undersigned does hereby propose to furnish all labor, services, materials, supplies, equipment, apparatus, and appliances, and to do all work and pay all costs and expenses connected therein required to complete this order in accordance with the documents named in the foregoing paragraph, on the basis of the quantities of work and services actually performed and for the unit prices stated herein below.

Address: 1200 (	asket	Drive			
· · · · · · · · · · · · · · · · · · ·					
City, State, Zip: Elgi	, IL	60120			
Signed:	7		Date:	3/10/	23
Title: Corporate	Secretary				

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### **PROPOSAL**

To the City of Wood Dale:

The undersigned, having familiarized ourselves with the local conditions affecting the cost of the work and with the Contract Documents, including the Notice to Bidders, Instructions to Bidders, Standard Specifications, Special Provisions, Form of Proposal, Form of Contract, Form of Performance Bond, etc., and with the specifications and addenda thereto, if any, and understanding that in making this proposal he/she waives all right to plead any misunderstanding regarding the same; the undersigned hereby proposes to perform all specified work and to provide and furnish all labor, materials, tools, expendable equipment, and all utility and transportation services necessary to complete in a workmanlike manner all work required in connection with the construction of the:

#### KLEFSTAD LIFT STATION AND FORCE MAIN IMPROVEMENTS

to be constructed by the undersigned, all in accordance with the specifications issued thereto, for the following prices; it being understood that each of the items is to be constructed complete in place and ready for use, including all labor, materials and equipment of every kind and nature necessary to construct the work as specified as well as all other appurtenant and accessory construction and that each item shall be constructed in all respects so as to accomplish the purpose for which the same was intended by the said plans and specifications.

- 1. It is understood and agreed by the undersigned that the City of Wood Dale reserves the unrestricted privilege to reject any bid should any unit prices be omitted, or any bids which are noticeably unbalanced, all at the sole discretion of the City of Wood Dale.
- 2. The aggregate total of the lump sum (if any) and unit price items, based on the estimated quantities, shall be the basis for establishing of the amount of the performance bond and for comparison of bids. Said total in the case of unit price bids shall not be understood to be a single lump sum proposal or Contract price.
- If awarded this Contract, the undersigned agrees to commence work within fifteen (15) calendar
  days after execution and acceptance of the Contract. The undersigned further agrees to complete
  the work to the satisfaction of the City of Wood Dale on or before the completion date specified
  in the Contract Documents.
- 4. Accompanying this Proposal is a bid bond, certified check, bank draft or irrevocable letter of credit payable to the City of Wood Dale in the amount of ten percent (10%) of the amount bid, which it is agreed will be forfeited to the City of Wood Dale if the undersigned fails to execute the Contract in conformance with the form of Contract incorporated in the Contract Documents and furnish performance bond as specified within ten (10) days after notification of the award of Contract to the undersigned. The amount of the bid security is \$\frac{199}{394.50}\$.

- In submitting this bid, it is understood that the right is reserved by the City of Wood Dale to reject any and all bids. It is agreed that this bid may not be withdrawn for a period of forty-five (45) days from the opening thereof.
- Each pay item shall have a unit price and a total price.
- 7. The unit price shall govern if there is a discrepancy between the product of the unit price multiplied by the quantity.
- 8. A bid will be declared unacceptable if neither a unit price nor a total price is shown.
- 9. The undersigned firm certifies that it has not been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois or any unit of local government, nor has the firm made an admission of guilt of such conduct which is a matter of record, nor has an official, agent, or employee of the firm committed bribery or attempted bribery on behalf of the firm and pursuant to the direction or authorization of a responsible official of the firm.
- 10. In submitting this bid, the Contractor guarantees all the work for a period of one (1) year after final acceptance of the project by the Owner against faulty materials and/or workmanship. If any defects become apparent within the guaranty period, the Contractor shall repair said defects at his cost and to the satisfaction of the Owner.

The undersigned acknowledges receipt of addenda as follows:

Addendum, No,	dated 3/10/23
No dated _	3/10/23
No. , dated	

This bid is an offer which shall be considered accepted only after the Corporate Authorities authorize the execution of the Contract. In the event that this proposal is accepted and an award of Contract is made to the undersigned bidder, the undersigned does hereby covenant and agree to deliver to the Owner the signed and executed Contract as specified in the Instructions to Bidders and Specifications within ten (10) days after the date of such acceptance and notification thereof.

The proposal shall be binding for sixty (60) days following the proposal date unless the bidder, upon request of the City of Wood Dale, agrees to an extension.

THIS BID, WHEN ACCEPTED AND SIGNED BY AN AUTHORIZED SIGNATORY OF THE CITY, SHALL BECOME A CONTRACT BINDING UPON BOTH THE PERSON, PARTNERSHIP, OR CORPORATION TO SUPPLY OR PERFORM AS SPECIFIED AND UPON THE CITY TO ACCEPT THE PRODUCT OR SERVICE.

BIDDER agrees to perform all the work described on the CONTRACT DOCUMENTS for the following unit prices or LUMP SUM:

## **BID SCHEDULE**

NO.	BID DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL PRICE
1	PRE-CONSTRUCTION SURFACE TELEVISING	LS	1	#2,500.00	\$ 2,500.00
2	BYPASS PUMPING	LS	1	\$1,065,500	\$1,065,500.00
3	TEMPORARY CONSTRUCTION FENCE	LF	300	\$15.00	\$4,500.00
4	TEMPORARY SILT FENCE	LF	100	\$10.00	\$1,000.00
5	DEMOLITION AND REMOVAL OF EXISTING EQUIPMENT	LS	1	\$15,000.00	\$ 15,000.00
6	PUMP REFURBISHMENT AND REINSTALLATION	LS	1	\$59,775.00	\$59,775.00
7	MECHANICAL PIPING, ELECTRICAL PLUG VALVES, AND QUICK CONNECT REPLACEMENT	LS	1	\$67,300.00	\$67,300.00
8	STRUCTURAL LINING, 6' DIA. WET WELL- INCLUDES SURFACE PREP, SANDBLASTING AND DEBRIS REMOVAL	VF	42	\$2,175.00	\$91,350.00
9	ALUMINUM ACCESS HATCH AND GRATING- 6' DIA. WET WELL	EACH	1	\$12,750.00	\$12,750.00
10	SANITARY FORCEMAIN, 10", OPEN CUT, PVC, DR 25, AWWA C900	LF	50	# 400.00	\$20,000.00
11	PRESSURE PIPE LINING, 10"	LF	2,785	\$158.00	\$440,030.00
12	PRE-CONSTRUCTION SEWER CLEANING AND TELEVISING	LF	2,785	\$14.00	#38,990.00
13	PROJECT MANAGEMENT	LS	1	#125,250.00	\$ 125, 250.00
14	CONTINGENT CASH ALLOWANCE	LSUM	1	\$50,000	\$50,000
			BID TO	TAL:	\$1,993,945.00

BID TOTAL: One Million Nine Hundred Ninety Three Thousand Nine Hundred Forty Five

III	writing)
	WILLIE

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Company name:	Martam Construction, Inc.
Address:	1200 Gasket Drive
	Elgin IL 60120
Phone number:	(847) 608-6800
Contact person:	Edward M. Ismail
Email address:	Ed@martam.com

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The undersigned further agrees to begin work within fifteen (15) working days after the executions and acceptance of the Contract, and thereafter to carry on the work diligently and continuously in such manner as to insure final completion and delivery to the Owner of the entire work under Contract in accordance with the provisions of the Contract and Detailed Specifications.

(If an Individual)	Signature of Bidder  Business Address
(If a co-partnership)	Firm Name
(Seal)	Signed By
	Business Address
(Insert Names and Addresses of all Partners of the Firm)	
(If a Corporation)	Corporate Name Martam Construction, Inc.
(Corporate Seal)	Business Address 1200 Garket Dr., Elgin, Tr. 60120
(Insert Names of Officers)	President Robert Kutrovatz

Secretary Jerry Kutiovatz

Treasurer

Anthony Geschke

Attest:

(Note: Bidders should not add any conditions or qualifying statements to this bid, since under these circumstances the bid may be declared irregular as being not responsive to the advertisement for bids).

See Attached!

### CONTRACTOR QUALIFICATION FORM

### PERFORMANCE REFERENCE FORM FOR SANITARY SEWER REHABILITATION

In order to demonstrate qualifications for considerations of award of this contract, the Bidder (and its Subcontractors) shall provide evidence of satisfactory and successful completion on at least two (2) contracts or equal size or greater value (in the field of their scope of work) within the past five years. Evidence shall include references that can attest to the Bidder's experience, skill, business standing, and ability to conduct the work completely and in a timely manner as required under the terms of this contract.

(Bidder is to append additional pages as needed)

List of Current Projects:	
Client:	
Description of Work:	
Contract Value:	
Contact:	
Client:	
Description of Work:	
Contract Value:	
Contact:	
List of Projects completed within the past Value): Client:	
Contract Value:	
Contact:	
Client:	
Description of Work:	
Contract Value:	
Contact:	





# Martam Construction, Inc. Lift/Pump Station Construction Projects Since 2014

1) Rt. 83 & 3<sup>rd</sup> Street Lift Station with pre-fabricated building (2014) \$1,200,000.00 City of Elmhurst

Contact Person: Dan Rosenwinkel (630) 330-1354

2) Tall Trees Lift Station with pre-fabricated building (2015) \$3,284,000.00 Flagg Creek Water Reclamation District Contact Person: Jim Liubicich (630) 323-3299

Edgebrook Lift Station Improvements (2016) \$500,000.00
 City of Wood Dale
 Contact Person: John Caruso (847) 417-4215

Holiday Inn Lift Station Replacement (2018) \$830,000.00
 Village of Itasca
 Contact Person: Jon Flowers (224) 388-1420

5) Huntington Lift Station Reconstruction (2018) \$783,848.00 Village of Mount Prospect Contact Person: Casey Botterman (847) 870-5640 This page intentionally left blank.

#### **BID CERTIFICATION FORM**

RE: CERTIFICATION OF BIDDER, COMPLIANCE WITH SECTION 33E-11 OF ILLINOIS CRIMINAL CODE
OF 1961

I/We hereby certify that Martam Construction is not barred from bidding on this Contract as the result of a violation of either Section 33E-3 or 33E-4 of this Article of the Illinois Criminal Code of 1961.

INTERFERENCE WITH PUBLIC CONTRACTING -- BID RIGGING AND ROTATING -- KICKBACKS -- BRIBERY

PUBLIC ACT 85-1295 S.B. 2002

AN ACT to add Article 33E to the "Criminal Code of 1961", approved July 28, 1961, as amended.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 1: Article 33E is added to the "Criminal Code of 1961", approved July 28, 1961, as amended, the added Article to read as follows:

#### ARTICLE 33E. PUBLIC CONTRACTS

Sec. 33E-3 Bid Rigging. A person commits the offense of bid-rigging when he knowingly agrees with any person who is, or but for such agreement would be, a competitor of such person concerning any bid submitted or not submitted by such person or another to a unit of State or local government when with the intent that the bid submitted or not submitted will result in the

award of a Contract to such person or another and he either (1) provides such person or receives from another information concerning the price or other material term or terms of the bid which would otherwise not be disclosed to a competitor in an independent noncollusive submission of bids or (2) submits a bid that is of such a price or other material term or terms that he does not intend the bid to be accepted.

Bid-rigging is a Class 3 felony. Any person convicted of this offense shall be barred for 5 years from the date of conviction from bidding on any Contract offered for bid by any unit of State or local government.

Sec. 33E-4 Bid Rotating. A person commits the offense of bid rotating when, pursuant to any collusive scheme or agreement with another, he engages in a pattern over time (which, for the purposes of this Section, shall include at least 3 Contract bids within a period of 10 years, the most recent of which occurs after the effective date of this amendatory Act of 1988) of submitting sealed bids to units of State or local government with the intent that the award of such bids rotates, or is distributed among, persons or business entities which submit bids on a substantial number of the same Contracts.

Bid rotating is a Class 2 felony. Any person convicted of this offense shall be permanently barred from bidding on public Contracts in the State of Illinois.

#### RETURN WITH PROPOSAL

# CITY OF WOOD DALE, ILLINOIS KLEFSTAD LIFT STATION AND FORCE MAIN IMPROVEMENTS

#### -CERTIFICATIONS-

· ·	Terry Kutrovat	7	, being first duly sworn, deposes
and says that he is _		Secretary	of
0.000	AA	er, Officer, Owner, etc.) truction, Inc.	
	(Corpo	ration / Company)	

and that he is cognizant of the following statutory requirements and under penalty of perjury certifies the following:

Anti-Collusion Affidavit of Compliance: That bid is genuine and not collusive or sham; that said bidder has not colluded, conspired, connived or agreed directly or indirectly with any bidder or person to put in a sham bid or to refrain from bidding;, and has not in any manner directly or indirectly sought by agreement or collusion or communication or conference with any person to fix the bid price element of said bid or that of any other bidder; or to secure any advantage against any other bidder or any person interested in the proposed contract.

<u>Public Act 85-1295</u>: That bidder is not barred from bidding on this contract as a result of a violation of either Section 33E-3 or 33E-4 of P.A. 85-1295 (720ILCS 5).

<u>Public Act 86-1039</u>: That bidder is not barred from contracting with the City of Wood Dale because of any delinquency in the payment of any tax administered by the Department of Revenue unless the individual or entity is contesting, in accordance with the procedures established by the appropriate revenue act, liability for the tax, or the amount of the tax (65ILCS 5/11-42.1-1).

<u>Public Act 86-1459:</u> That bidder will provide a drug free workplace in accordance with the Illinois Drug Free Workplace Act (30ILCS 580/2).

Illinois Human Rights Act: That bidder is presently in compliance and agrees to comply with all applicable provisions of the Illinois Human Rights Act, together with all rules and regulations promulgated and adopted pursuant thereto (775ILCS 5/1 -101 et seq.).

Equal Employment Opportunities-Affirmative Action: That bidder is presently in compliance and agrees to comply with all applicable provisions of Equal Employment Opportunities--Affirmative Action (775ILCS 5/2-105 [A]).

<u>Americans with Disabilities Act of 1990:</u> That bidder is presently in compliance and agrees to comply with all applicable provisions of the Americans with Disabilities Act of 1990 together with all rules and regulations promulgated and adopted pursuant thereto.

INDIVIDUAL:
Signature of Bidder:
Business Address:
Business Phone Number:
Subscribed and Sworn before me this day of, 2023
PARTNERSHIP:
Partnership Name:
Signed By:
Business Address:
Business Phone Number:
Insert Names and Addresses of All Partners:
CORPORATION:
Corporate Name: Martam Construction, Inc.
Signed By:
Title: Corporate Secretary
Business Address: 1200 Gasket Dr., Flgin, IL 60120
Business Phone Number: (847) 608 - 6800
Dustiness Thomas National Control of the Control of
Insert Names of Corporate Officers
President: Kobert Kutrovatz
Secretary: Derry Kutrovatz
Treasurer: Anthony Geschko
Attest: Xmal

#### CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION

Pursuant to Chapter 30, Section 580/1 of the Illinois Compiled Statutes (30 ILCS 580/1) et. seq. entitled "Drug Free Workplace Act", the undersigned contractor hereby certifies to the contracting agency that it will provide a drug-free workplace by:

#### A. Publishing a statement:

- (1) Notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance, including cannabis, is prohibited in the grantee's of contractor's workplace.
- (2) Specifying the actions that will be taken against employees for violations of such prohibition.
- (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
  - (a) Abide by the terms of the statement; and
  - (b) Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than 5 days after such conviction.
- B. Establishing a drug free awareness program to inform employees about:
  - (1) the dangers of drug abuse in the workplace;
  - (2) the grantee's or contractor's policy of maintaining drug free workplace;
  - (3) any available drug counseling, rehabilitation, and employee assistance program; and
  - (4) the penalties that may be imposed upon employees for drug violations.
- C. Making it a requirement to give a copy of the statement required by subsection (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- D. Notifying the contracting agency within 10 days after receiving notice under part (B) of paragraph (3) of subsection (a) from an employee or otherwise receiving actual notice of such conviction.

## **CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION (continued)**

- E. Imposing a sanction on, or requiring the satisfactory participation in a drug assistance or rehabilitation program by any employee who is so convicted, as required by Section 5 (30 ILCS 580/5) of the Act.
- F. Assisting employees in selecting a course of action in the event drug counseling treatment, and rehabilitation is required and indicating that a trained referral team in place.
- G. Making a good faith effort to continue to maintain a drug free workplace through implementation of this Section.

Failure to abide by this certification shall subject the contractor to the penalties provided in Section 6 (30 ILCS 580/6) of the Act.

Martam Construction, Inc.

ATTEST:

DATE: 5

### SEXUAL HARASSMENT CERTIFICATE

Martam Construction, Inc. hereinafter referred to as "Contractor" hereby certifies that said Contractor has a written sexual harassment policy in place in full compliance with 775 ILCS 5/2-105(A)(4) including the following information:

- 1. An acknowledgment of the illegality of sexual harassment.
- 2. The definition of sexual harassment under State law.
- A description of sexual harassment, utilizing examples.
- 4. The contractor's internal complaint process including penalties.
- 5. The legal recourse, investigative and complaint process available through the Illinois Department of Human Rights and the Human Rights Commission.
- 6. Directions on how to contact the Department of the Commission.
- 7. An acknowledgment of protection of a complaint against retaliation as provided in Section 6-101 of the Human Rights Act.

Each contractor must provide a copy of such written policy to the Illinois Department of Human Rights upon request.

Authorized Agent of Contractor

Subscribed and sworn before me this 10th day of March, 2023.

Notary Public

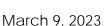
OFFICIAL SEAL
ELIZABETH ADERTON
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES JAN.20,2024

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### **HOLD HARMLESS AGREEMENT**

The Contractor agrees to indemnify and defend the City of Wood Dale, its officers, agents and employees and each of them, against and hold it and them harmless from any and all lawsuits, claims, demands, liabilities, losses and expenses, including court costs and attorneys' fees, for or on account of any injury to any person, or any death at any time resulting from such injury, or any damage to any property, which may arise (or which may be alleged to have arisen) out of or in connection with the work covered by this Agreement. The foregoing indemnity (together with Contractor's obligation to defend) shall apply unless it shall be found by a court of competent jurisdiction that such injury, death or damage shall have been caused solely by the negligence of the City of Wood Dale, its officers and employees, or any of them. The City of Wood Dale shall be entitled to withhold from any payment otherwise due pursuant to this Agreement such amount or amounts as may be reasonably necessary to protect it against liability from any personal injury, death or property damage resulting from the performance of the work hereunder.

City of Wood Dale, IL	Contractor	
	And Town	
Signature	Signature	_/
	Corporate Secretary	
Title	Title	
	3/10/23	
Date	Date	





# FINANCE & ADMINISTRATION COMMITTEE MINUTES

Committee Date: March 9, 2023

Present: Alderwoman Ames, Alderman Curiale, Alderman Jakab,

Alderman Messina and Alderman Woods

Absent: Aldermen Catalano and Susmarski

Also Present: Mayor Pulice, City Manager Mermuys, Director Lange, Director

Wilson, Detective Zlotnicki, City Clerk Curiale and Treasurer

Porch

Meeting Convened at: 7:43 pm

### **APPROVAL OF MINUTES:**

Ald. Jakab made a motion, seconded by Ald. Ames, to approve the minutes of the February 23, 2023 meeting as presented. A voice vote was taken, with all members voting aye.

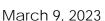
### **REPORT & RECOMMENDATION**

**Proposed Business District Study** 

#### **DISCUSSION:**

Director Wilson presented the Proposal from SB Friedman to perform a study on the eligibility and applicability of a Business District in the same area that a TIF proposal is currently being done. This area is the unincorporated area between Edgewood and Rte. 83, south of recently created TIF and north of Foster. Several criteria and procedures for evaluating if the area would qualify as a Business District are the same as TIF. Conducting this study at the same time as the TIF study will provide synergies in the work to be completed, better pricing, and save time and costs of publication and hearing. The Business District will allow the City to levy an additional sales tax up to 1% to be charged only within the District. It has the same 23-year life cycle as a TIF. The funds can be used for infrastructure, maintenance, land acquisition, planning, and redevelopment for example. It is based on sales within the District.

Ald. Woods asked if the Business District was complimentary to the TIF or in lieu of. Dir. Wilson answered there would be both to start with. If one was more beneficial, or not working for the area, it could be shut down before its 23-year life span and keep the one that was working open. Ald. Jakab asked if only hotels and motels would be affected by this tax. Dir. Wilson responded it could be any business within the District that generate sales tax. Ald. Ames asked if the City has done Business District with TIF before and if there was a time frame for the Study. Dr. Wilson responded the Business District has not been done before and the Study





might be completed around June or July. Mayor Pulice clarified this is only for the area of Rte. 83, Foster to 390. Dir. Wilson stated it is only for this area, Rte. 83, Washington to 390. No other businesses will be impacted by it, and it is based on the presupposition there are businesses in this area that would be subject to this tax event.

### VOTE:

Ald. Jakab made a motion, seconded by Ald. Ames, to Approve a Proposed Business District Study to be performed by SB Friedman in An Amount Not to Exceed \$21,410. A roll call vote was taken, with the following results:

Ayes: Alderwoman Ames, Alderman Curiale, Alderman Jakab, Alderman Woods

Nays: None

Abstained: Alderman Messina

Motion: Passed

### **ITEMS TO BE CONSIDERED AT FUTURE MEETINGS:**

• FY 2022 Audit Report – March 2023

#### **ADJOURNMENT:**

Ald. Jakab made a motion, seconded by Ald. Ames, to adjourn the meeting at 7:52 p.m. Upon a voice vote, the motion carried unanimously.

Minutes taken by Lynn Curiale



# REQUEST FOR COMMITTEE ACTION

Referred to Committee: March 23, 2023 Subject: FY 2022 Audit Report

Staff Contact: Brad Wilson, Finance Director

Department: Finance

**TITLE:** FY 2022 Audit Report

### **RECOMMENDATION:**

Make a motion to accept the FY2022 Audit Report. Staff will then prepare the needed Resolution for the Council meeting the following week.

### **BACKGROUND:**

The annual audit is to be presented with 60 days from the date of the report. Based upon the date of the final report, we are well within those parameters.

### **ANALYSIS:**

Attached you will find the FY2022 CAFR, Report on Internal Controls, and TIF Reports.

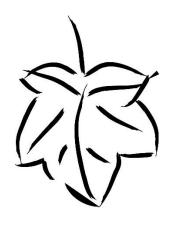
One of the most important pages for the document is page 1 within the "Independent Auditor's Report" section under Opinions. The section states that the City received an unmodified opinion, which is the highest level of opinion that we can receive.

The results of the fiscal year are presented throughout the remainder of the CAFR. Of note are pages MD&A 1 – MD&A 12 (Citywide), 8 & 10 (Governmental Funds), 12 - 13 (Enterprise Funds), and 17 - 18 (Fiduciary Funds). These pages give a very good snapshot of various fund types and how they performed during FY 2022. The remainder of the document is support and explanations for the derivation of the numbers, results and methodology. The Statistical Section at the end of the document is for information only, and therefore is not audited.

A representative from Sikich will be in attendance Thursday night to go over their findings, discuss some of the highlights, go over the structure of the report(s) and address any questions you may have.

# **DOCUMENTS ATTACHED**

- ✓ FY 2022 CAFR
- ✓ FY 2022 Single Audit
- ✓ FY 2022 TIF 1 Report
- ✓ FY 2022 TIF 2 Report
- ✓ FY 2022 Board Communication (Internal Controls)



# City of Wood Dale, Illinois

Annual Comprehensive Financial Report

For the Year Ended April 30, 2022

# CITY OF WOOD DALE, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended April 30, 2022

Prepared by Finance Department

Bradley W. Wilson Finance Director

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# INTRODUCTORY SECTION

# CITY OF WOOD DALE, ILLINOIS

# PRINCIPAL OFFICIALS

April 30, 2022

## <u>Mayor</u>

Annunziato Pulice

# City Council

Gandolfo Messina Art Woods Jr. Antonio Catalano Nadine Ames Peter Jakab Michael Susmarski Lynn Curiale Ralph Sorrentino

City Clerk

Lynn Curiale

City Treasurer

Sandra Porch

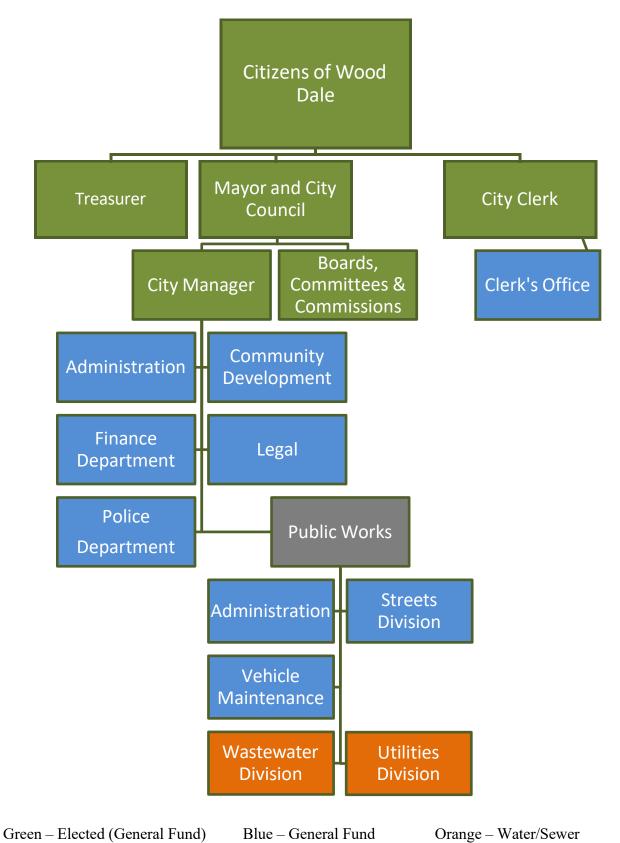
City Manager

Jeffrey Mermuys

Finance Director

Bradley W. Wilson

# Organizational Chart



Blue – General Fund

Orange – Water/Sewer



# Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

# City of Wood Dale Illinois

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

April 30, 2021

Christopher P. Morrill

Executive Director/CEO



March 14, 2023

Honorable Mayor Members of the City Council Citizens of the City of Wood Dale

#### Ladies and Gentlemen:

Illinois Compiled Statutes require that all municipalities annually publish a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby submit the Annual Comprehensive Financial Report of the City of Wood Dale, Illinois for the year ended April 30, 2022. This report consists of management's representations concerning the finances of the City of Wood Dale. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report.

Management of the City of Wood Dale has established a comprehensive internal control framework that is designed to compile sufficient reliable information for the preparation of the City of Wood Dale's financial statements in conformity with Generally Accepted Accounting Principles. Further details can be found in Section 1 of the Notes to Financial Statements beginning on page 17 of the report. Because the cost of internal controls should not outweigh their benefits, the City of Wood Dale's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

As part of management's responsibility for the statements and report, we have prepared the Management's Discussion and Analysis, which follows the auditor's report and is before the basic financial statements.

The City of Wood Dale's financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The independent auditor concluded that the City of Wood Dale's financial statements for the fiscal year ended April 30, 2022, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis. This letter of transmittal is designed to complement Management's Discussion and Analysis and should be read in conjunction with it. The City of Wood Dale's Management Discussion and Analysis can be found immediately following the report of the independent auditor.

#### **Profile of the Government**

The City of Wood Dale, incorporated in 1928, is located two miles west of Chicago's O'Hare International Airport, and is less than twenty miles west/northwest of the City of Chicago. Wood Dale encompasses an area of almost 4.7 square miles and serves a population of 14,012 residents per the 2020 US Census. The City of Wood Dale is empowered to levy a property tax on real properties located within its boundaries. It is also empowered, by state statute, to extend its corporate limits by annexation, when deemed appropriate by the City Council.

The City of Wood Dale operates under the council-manager form of government. Policy-making and legislative authority are vested in the City Council consisting of the mayor and eight members.

The City Council is responsible for passing ordinances, adopting the annual budget, serving on standing committees and hiring the City Manager and the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

The City Council is elected on a nonpartisan basis, with two members from each of the City's four wards. Council members serve four-year, staggered terms, with four council members elected every two years. The mayor is elected at large to serve a four-year term.

The City of Wood Dale provides a full range of services, including police protection, the construction and maintenance of infrastructure, community development and special events. The City also operates a commuter parking lot and a water and sewer utility.

The annual budget serves as the foundation for the City of Wood Dale's financial planning and control. The Council is required to adopt a final budget and appropriation ordinance by no later than the close of the fiscal year. The budget is prepared by fund and department. Department heads may make budget transfers within their departments, and the City Manager may make budget transfers between departments. Any revisions that alter the total expenditures of any fund require special approval of the City Council.

#### **Local Economy**

Wood Dale is a mature community located in the O'Hare Industrial corridor of the Chicago metropolitan area, with limited land for new development. Equalized assessed valuation, (EAV) of real property at the end of the fiscal year totaled \$640,182,602, an increase of 8.08% over the past decade. This valuation represents an increase of 4.30% over the previous year. This continues a trend of increases with each of the past 8 years showing increase in EAV. At a rate of 33.3% of market value, the equalized assessed valuation translates into \$1.92 billion of investment in the community.

Approximately 800 businesses operate in the City, many located in the industrial and business parks in the north part of Wood Dale. Despite a continued increase in sales tax revenue and other revenue streams stabilizing as we continue to recover from the COVID-19 pandemic, the City is still actively seeking methods to attract and retain retailers, primarily focusing on locations in or near the "town center." Redevelopment of this area will occur in tandem with the improvements contemplated for the Irving Park, Wood Dale Road and Metra intersection. Construction on the Elgin-O'Hare Expressway (IL-390) has been completed through Wood Dale, and the City is doing all that it can to position itself to take advantage of this project now and into the future.

Permits for residential construction increased by 3 (27 to 30) for calendar year 2021 when compared to calendar year 2020. In addition to the decrease in residential permits, Commercial permits decreased by 5, (28 down to 23). Other permits (fence, roof, windows, etc.) were down by 238 (780 to 542) in 2021, with all permit types showing lower activity. The decreases in the residential and commercial permits, led to a much lower permit valuation in 2021 of \$23.8 million compared to \$58 million in 2020, and the record of \$59 million in 2019.

There is a 250-unit development that is in the works, and construction is anticipated to begin late 2023. Also, the final buildout of a subdivisions is moving along at a slow but steady pace. These projects, along with the increased interest along the IL-390 corridor will undoubtedly drive these numbers higher in future years.

#### Long-Term Financial Planning

The City of Wood Dale is dedicated to long-term financial planning and prepares and updates detailed operational and capital budgets annually. Multi-year projections of revenues and expenses are utilized when appropriate so that the City can be proactive in areas identified as potential problems.

Due to the property tax cap and the City's increasing reliance on sales taxes, the City Council will continue to consider various opportunities to increase the sales taxes collected, including strategies to attract and retain retail businesses and alternative financing strategies including special service area and tax increment financing.

A referendum question was placed on the November 6, 2006 ballot to increase the sales tax for non-home rule communities to 1% in Wood Dale. The referendum was successful, and the sales tax was imposed beginning July 1, 2007. This increase is used only for the construction, purchase, or maintenance of capital assets.

The City's other long-term infrastructure needs have been identified through a street-sufficiency study and updating of the City's 5-year Capital Improvement Plan (CIP). The City passed the Non-Home Rule Sales Tax referenced above and recently increased the water and sewer rates to raise enough capital to maintain the infrastructure on a pay-as-you-go basis, to avoid the need for issuing debt.

The City Council and staff also participate in an ongoing, strategic planning process that allows for the development of long-range objectives and implementation strategies. This strategic plan, coupled with the capital and operating budgets ensures that the City identifies, prioritizes, and addresses areas of concern in a comprehensive fashion.

#### **Major Initiatives**

The City has been involved in a variety of projects throughout the fiscal year. These projects reflect the City's commitment to maintaining and enhancing the environment for all citizens. The most significant projects are listed below:

- Continued the implementation of the study on City-wide flooding issues, beginning with studies of the worst areas via a Stormwater Master Plan. These areas will continue be programmed into future CIP projects.
- Completion of a \$6 million regional stormwater mitigation project in Wards 2 & 3. The project was funded with an IEPA low-interest loan.

- Continued to expand the use of beet juice and other salt brine mixes to aid in snow removal operations in an effort to lower our overall salt usage.
- Receiving the GFOA Popular Annual Financial Reporting Award for the eleventh time.
- Receiving the GFOA Distinguished Budget Presentation Award for the thirteenth time
- Receiving the GFOA "Triple Crown" award for the second time.
- Continuing replacing the ORION water meters with "ME" style water meters continuing to provide greater accountability for the water system.
- Continued implementation of a new document retention program, allowing greater access to historical documents.
- Continued to revise and update all economic development materials to promote economic and business growth within the City.
- Was designated as a "Tree City" for the 17th year in a row.

#### Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Wood Dale for its annual comprehensive financial report for the fiscal year ended April 30, 2021. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Preparation of this report could not have been accomplished without the efficient and dedicated service of the entire staff of the Finance Department, and the assistance of the staff of the other operating departments of the City. Credit must also be given to the Mayor and City Council for their unfailing support in maintaining the highest standards of professionalism in the management of the City of Wood Dale's finances.

Respectfully submitted,

Jeffrey R. Mermuys City Manager Bradley W. Wilson, CPFO Finance Director

# FINANCIAL SECTION



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

#### INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

#### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wood Dale, Illinois (the City) as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wood Dale, Illinois, as of April 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

#### Other Matters

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Supplementary Information

Our audit was conducted for the purpose of forming opinion on the City's basic financial statements as a whole. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

#### Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois March 14, 2023

# GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

The City of Wood Dale management's discussion and analysis is designed to assist the reader in analyzing and understanding the City's financial activities for the fiscal year ended April 30, 2022. It should be read in conjunction with the Letter of Transmittal on pages iv through viii and the financial statements, which begin on page 4.

#### **Overview of the Financial Statements**

The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different perspectives that allow the reader a broader basis of comparison in assessing the City's financial condition. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide a broad overview of the City's finances, in a format similar to that found in the financial statements of a private-sector business. They provide both long and short-term information about the City, taken as a whole.

The statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include the City of Wood Dale's basic services of public safety, public works, and general administration. The business-type activities include the water & sewer operations, refuse disposal, and the commuter parking lot.

There are two statements presented for each of these activities. The first is the **Statement of Net Position**, which presents all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference between the two being reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The second statement is the **Statement of Activities**, which reports how the City's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of the timing of the related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 5 through 7 of this report.

#### **Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of Wood Dale, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Major funds are reported separately while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining schedules later in this report.

#### **Governmental Funds**

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements, providing a distinctive view of the City's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources in the near term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund and the Capital Projects Fund and TIF District Fund, which are considered to be major funds. Data from the other seven governmental funds are combined into a single, aggregated presentation.

The City of Wood Dale adopts an annual appropriation ordinance for its General Fund, as required by Illinois Statutes. A budgetary statement on page 60 has been provided for the General Fund to demonstrate compliance with this budget.

#### **Proprietary Funds**

The City of Wood Dale has three enterprise funds that are considered proprietary funds in the financial statements. Enterprise funds are presented as business-type activities in the government-wide financial statements, and include the funds used to account for the water & sewer utility, the commuter parking lot, and refuse disposal services (sanitation).

Proprietary funds provide the same type of information as the business-type activities in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water & Sewer Fund, and aggregated information for the Commuter Parking Lot Fund and the Sanitation Fund.

The basic proprietary fund financial statements can be found on pages 12 through 16 of this report.

#### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City of Wood Dale maintains two fiduciary funds: the Police Pension Fund and the Special Service Area Fund.

The basic fiduciary fund financial statements can be found on pages 17 and 18 of this report.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 19 through 59 of this report.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budget-to-actual comparisons for the General Fund.

Required supplementary information includes certain required information regarding the City's progress in funding its pension obligations to employees. Required supplementary information can be found after Notes to the Financial Statements beginning on page 60 through 70.

#### **Government-wide Financial Analysis**

The government-wide financial statements for the fiscal years ended April 30, 2022, and April 30, 2021, are presented below for comparative purposes. These statements reflect the operations and net position of the government as a whole. The changes in the financial statement reporting model are mandated by the Governmental Accounting Standards Board (GASB) and were first implemented by the City of Wood Dale for the period ended April 30, 2004.

#### **Net Position**

The following table presents the condensed Statement of Net Position:

	Governi		Busines		Tot	
	Activi		Activ	-	Primary Go	
	2022	2021	2022	2021	2022	2021
Current and Other						
Assets	\$ 41,199,834	\$23,654,773	\$ 714,797	\$ (1,145,950)	\$ 41,914,631	\$ 22,508,823
Capital Assets	91,512,870	87,409,883	47,973,007	49,187,839	139,485,877	136,597,722
Total Assets	132,712,704	111,064,656	48,687,804	48,041,889	181,400,508	159,106,545
Deferred Outflows of Resources						
OPEB items	2,768,758	3,032,220	474,847	520,032	3,243,605	3,552,252
Pension Items	3,831,631	3,920,208	40,052	108,199	3,871,683	4,028,407
Unamortized loss on refunding	-	-	85,695	93,485	85,695	93,485
Asset Retirement Obligation			141,000	144,000	141,000	144,000
Total Deferred Outflows	6,600,389	6,952,428	741,594	865,716	7,341,983	7,818,144
Long-term Liabilities	61,202,502	36,509,106	22,140,433	23,667,197	83,342,935	60,176,303
Other Liabilities	4,709,829	7,045,612	2,848,745	2,771,726	7,558,574	9,817,338
Total Liabilities	65,912,331	43,554,718	24,989,178	26,438,923	90,901,509	69,993,641
Deferred Inflows of Resources						
Deferred Rev	3,586,730	3,338,322	-	-	3,586,730	3,338,322
OPEB Items	183,782	-	31,519	-	215,301	-
Pension Items	4,834,452	5,686,935	1,543,387	999,830	6,377,839	6,686,765
Total Deferred Inflows	8,604,964	9,025,257	1,574,906	999,830	10,179,870	10,025,087
Net Position:						
Net Investment in						
Capital Assets	74,253,129	76,541,739	25,668,579	24,851,374	99,921,708	101,393,113
Restricted	5,047,074	3,482,716	-	-	5,047,074	3,482,716
Unrestricted	(14,504,405)	(14,587,346)	(2,803,265)	(3,382,522)	(17,307,670)	(17,969,868)
Total Net Position	\$ 64,795,798	\$65,437,109	\$ 22,865,314	\$ 21,468,852	\$ 87,661,112	\$ 86,905,961

Total assets and deferred outflows of resources exceeded total liabilities and resources of liabilities for governmental activities as well as business-type activities for the fiscal year ended April 30, 2022. Of the City's total net position, \$99,921,708 represents investment in capital assets, (buildings, equipment and infrastructure, net of related debt). \$5,047,074 represents resources that are restricted on how they may be used. The remaining balance of unrestricted net position, (\$17,307,670), may be used to meet the City's ongoing obligations to citizens and creditors.

As of April 30, 2022, the City is able to report positive net position, both for the government as a whole, as well as, for its separate governmental and business-type activities. The City reports deficit unrestricted net positions for both its governmental and business-type activities as a result of the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 and Statement No. 75 which required the City to record the net pension liabilities and related deferred inflows and outflows of resources on the Statement of Net Position, as well as any other postemployment benefit (OPEB) liabilities and related deferred inflows and outflows of resources on the Statement of Net Position. For more detailed information, see the Statement of Net Position on page 5.

#### **Activities**

The following table summarizes the revenue and expenses of the City's activities.

	Govern	ımental	Business-Type		To	tal
	Activ	rities	Activ	rities	Primary Go	overnment
	2022	2021	2022	2021	2022	2021
REVENUE				_		
Program Revenues						
Charges for Services	\$ 1,680,207	\$ 2,010,928	\$10,540,415	\$ 9,654,681	\$ 12,220,622	\$ 11,665,609
Operating Grants						
and Contributions	576,984	1,238,099	-	-	576,984	1,238,099
Capital Grants	302,499	706,280	-	-	302,499	706,280
General Revenues						
Property Taxes	6,097,335	5,811,076	-	-	6,097,335	5,811,076
Other Taxes	11,306,926	10,019,125	-	-	11,306,926	10,019,125
Other Revenues	2,105,172	1,120,139	204,146	119,517	2,309,318	1,239,656
TOTAL REVENUE	22,069,123	20,905,647	10,744,561	9,774,198	32,813,684	30,679,845
EXPENSES						
General Government	4,885,721	5,600,469			\$ 4,885,721	\$ 5,600,469
Public Safety	9,310,327	8,259,222			9,310,327	8,259,222
Highw ays and Streets	6,216,717	4,920,146			6,216,717	4,920,146
Recreation	216,760	211,015			216,760	211,015
Economic Development	1,605,010	522,601			1,605,010	522,601
Interest	775,899	303,794			775,899	303,794
Waterworks and Sewer			7,876,692	8,242,979	7,876,692	8,242,979
Commuter Parking			110,718	160,273	110,718	160,273
Sanitation			1,060,689	1,188,670	1,060,689	1,188,670
TOTAL EXPENSES	23,010,434	19,817,247	9,048,099	9,591,922	32,058,533	29,409,169
Change in Net Position Before Transfers	(941,311)	1,088,400	1,696,462	182,276	755,151	1,270,676
TRANSFERS	300,000	(318,610)	(300,000)	318,610		<u>-</u>
CHANGE IN NET POSITION	(641,311)	769,790	1,396,462	500,886	755,151	1,270,676
NET POSITION, MAY 1	65,437,109	64,667,319	21,468,852	20,967,966	86,905,961	85,635,285
NET POSITION, APRIL 30	\$ 64,795,798	\$ 65,437,109	\$ 22,865,314	\$ 21,468,852	\$ 87,661,112	\$ 86,905,961

#### Statement of Activities

Net position for governmental activities decreased by \$641,311 during fiscal year 2022. This decrease was primarily due to increased expenses related to public safety (pension obligations and staffing), highways and streets (increased roadway maintenance), and economic development (land acquisition costs). Revenues increased, however, due to an increase in property taxes, sales tax, and income tax. Property tax increases are set by State statue, income tax is remitted the City on a per capita basis, and sales tax increased to due to increased sales of good within the City. Additionally, the City recognized the first tranche of America Plan Rescue Act (ARPA) funds during fiscal year 2022 – this first (of two) distributions represented a \$925,852 inflow during the fiscal year.

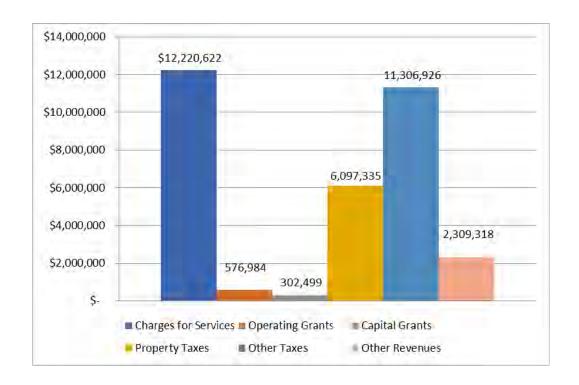
Net position for business-type activities increased by \$1,396,462 in the current year when compared to the prior year. This increase is due to an increase in Charges for Service of \$885,734 related to water/sewer usage fees, and a reduction in expenses of \$543,823.

Governmental activities net position of \$64,795,798 represent 73.92% of the total net position, and business-type activities net position of \$22,865,314 represent 26.08% of the total net position as of April 30, 2022.

#### Revenues

Of the total City revenue, \$22,069,123 or 67.26% was accounted for by governmental activities and \$10,744,561 or 32.74% by business-type activities.

Exhibit I
Revenues by Source
For the Fiscal Year Ended April 30, 2022



Revenues from governmental activities primarily consist of taxes and intergovernmental totaling \$22,069,123. Total taxes are \$17,404,261, charges for services total \$1,680,207, and Grants are \$879,483. Property taxes account for \$6,097,335 or 35.03% of the total taxes, while all other taxes (telecommunication, utility, sales, use, income and other) comprise the remaining 64.97% or \$11,306,926 of total taxes.

The remaining governmental activities revenue was generated by utility tax, hotel tax, permit fees, fines, vehicle licenses, investment income and miscellaneous revenue.

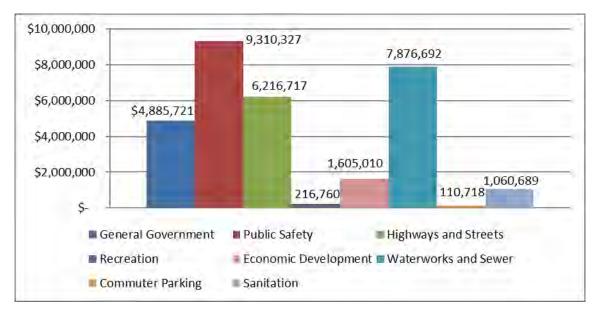
Revenues from business-type activities consist primarily of user charges for the water & sewer utility, parking fees charged to users of the commuter parking lot, and charges for refuse disposal services.

#### **Expenses**

Of the total City expenses, \$23,010,434 or 71.78% was accounted for by governmental activities and \$9,048,099 or 28.22% by business-type activities.

Governmental activities expenses consist of those related to public safety, highways and streets, recreation, and general government, while business-type expenses are derived from the operations for waterworks, sewerage, and sanitation services.

Exhibit II
Expenses by Type
For the Fiscal Year Ended April 30, 2022



#### Financial Analysis of the City's Funds

#### **Major Funds - Governmental Activities**

#### **General Fund**

The General Fund is the major operating fund of the City. For the fiscal year ended April 30, 2021, the General Fund reported an unassigned fund balance of \$4,233,815, and total fund balance of \$9,158,564 including the restricted and non-spendable amounts. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year, and as a measure of the General Fund's liquidity. Measuring the unassigned fund balance against total General Fund annual expenditures indicates that the unassigned fund balance equals 30.90% of total annual expenditures.

As of April 30, 2022, the unassigned fund balance in the General Fund was \$7,109,519, showing an increase of \$2,875,704 compared to the balance as of April 30, 2021. This represents an increase of 67.92% largely related to the decrease in the non-spendable – advance to other funds, which showed a decrease of \$3,284,310 year-over-year. Total revenues were up \$6,243 versus the budget, while expenditures came in \$416,711 over budget.

Table 3
General Fund Budgetary Highlights
For the Fiscal Year Ended April 30, 2022

			Positive
	Budget	Actual	(Negative) Variance
REVENUES			
Taxes	\$ 4,385,472	\$ 4,380,174	\$ (5,298)
Licenses and Permits	1,326,000	618,931	(707,069)
Intergovernmental	6,307,120	7,881,345	1,574,225
Charges for Services	691,480	474,077	(217,403)
Fines and Forfeits	913,900	570,647	(343,253)
Investment	47,500	(31,958)	(79,458)
Other	523,491	307,990	(215,501)
Total Revenues	14,194,963	14,201,206	6,243
EXPENDITURES			
General Government	4,374,566	4,706,874	(332,308)
Public Safety	8,241,685	8,356,419	(114,734)
Highways, Streets and Sewers	1,421,871	1,391,540	30,331
Total Expenditures	14,038,122	14,454,833	(416,711)
Excess (Deficiency) of Revenues over			
Expenditures	\$ 156,841	\$ (253,627)	\$ (410,468)
Other Financing Sources	50,000	(140,000)	(190,000)
Net Chage in Fund Balance	206,841	(393,627)	(600,468)

General Fund revenue was \$6,243 lower than budgeted. Licenses and Permits was down \$707,069 largely due to building permits as various projects we had anticipated beginning during the fiscal year did not come in for permits. Intergovernmental revenue was \$1,574,225 over budget, largely based upon the money the City received from the ARPA Act and increased Income and Sales Tax collections, offset slightly by lower-than-expected Use Tax collections. Charges for Services, Fines and Forfeits, Investment and Other were lower than budget, largely due slight decreases in multiple lines due to the lingering effects of the COVID-19 pandemic.

General Fund expenses were \$416,711 higher than what was budgeted. This overage was largely driven by increased legal fees, professional services across multiple divisions.

Additionally, other financing sources (inter-fund transfers) came in \$190,000 under budget due to the Funds that were transferring into the General Fund not having the available funds to do so.

#### **Capital Projects Fund**

The Capital Projects Fund is considered a major fund of the City. This fund is used to record the City's capital expenditures including land, streets, and storm sewers, as well as buildings and improvements.

Revenue for the Capital Projects Fund was \$893,733 higher than the prior year, although \$571,255 less than what was budgeted for. This is due to the current year Grants revenue coming in \$1.1 million lower than the budgeted as we did not receive the grant that we were anticipating, while tax revenue came in \$509,991 higher than budgeted. Expenditures for the current year Capital Projects Fund were \$3,098,308 lower than the prior year and came in \$4,192,658 under budget. This decrease in expenditures year over year is due to the multi-year stormwater project coming to a close. The City has done a good job of bidding projects in a timely manner and taking advantage of aligning projects geographically so as to save on mobilization and equipment transport costs.

#### **TIF District #1 Fund**

The TIF District #1 Fund is considered a major fund of the City. This fund is used to record the City's expenditures relating to this area, which is generally located around the newly construction I-390 extension.

Revenue for TIF District #1 was \$128,389 higher than the prior year, and \$112,097 lower than what was budgeted for as the increment generated by the district did not appreciate to the level we had anticipated. That being said, the increase in the increment is a positive sign that the TIF District is performing well and property values within the District are continuing to increase. Expenditures were \$1,393,884 million higher than the prior year, and \$1,875,269 higher than what was budgeted for. This increase is due to multiple studies being completed during the year and the installation of City infrastructure (new roadway).

#### Other Funds - Business-type Activities

The City maintains three enterprise funds that comprise its business-type activities. The Water/Sewer Operations Fund is considered a major fund, while the Commuter Parking Lot Fund and the Sanitation Fund are considered nonmajor funds.

#### **Capital Assets and Debt Administration**

At the end of fiscal year 2022, the City has a combined total of \$139,485,877 invested in capital assets. The table below lists the assets by category.

# Table 4 Investment in Capital Assets

Land and Land Improvements	\$ 14,368,517
Lands - Right of Way	12,486,207
Construction in Progress	3,091,161
Buildings and Improvements	7,280,373
Vehicles and Equipment	12,833,118
Streets/Sidewalks/Bridges	129,030,622
Parking Lot Improvements	2,075,298
Water & Sewer Mains	57,600,090
	238,765,386
Less: Accumulated Depreciation	(99,279,509)
Capital Assets, Net of Depreciation	\$ 139,485,877

See Notes to the Financial Statements No. 3 on pages 29-30 for additional information.

#### **Long-Term Debt**

The City had no outstanding general obligation debt as of April 30, 2022. However, the City has three alternate revenue bond issuances, two IEPA loans, and a line of credit. The City received a AA Stable rating from Standard & Poor's and issued the debt in February 2012. In early 2014, the City was upgraded to a AAA bond rating. That rating was reaffirmed in December 2017. While it was preparing the issue the 2020A bonds, the City was downgraded slightly to AA+ Stable in January 2020. That rating was reaffirmed in August 2021.

The City also recorded total long-term debt of \$86,551,055, of which 72.60% (\$62,836,226) is for Governmental Activities and 27.40% (\$23,714,829) is for Business-Type Activities. The debt associated with Governmental Activities is comprised of amounts payable for compensated employee absences, the City's net pension liabilities to the Police Pension Fund, and Other Post-Employment Benefits (OPEB) obligation, stormwater project funding, and TIF bonds. The debt associated with Business-Type Activities is comprised of compensated employee absences, asset retirement obligations, and funding for the north wastewater treatment plant.

Long Term Debt as of April 30, 2022, is \$22,369,029 more than April 30, 2021. This increase is due to a change for Net Pension Liabilities – Police obligation which increased by \$2,865,487 from the previous year, and \$20,091,525 in new alternate revenue bond financing related to stormwater and TIF.

In accordance with GASB 75 (Other Post-Employment Benefits) the City recognized a liability of \$7,305,862. The increase is based upon a new valuation based upon updated actuarial valuation data. Except for two employees receiving PSEBA benefits, the City has no explicit cost associated with this obligation as the entire amount is an implicit cost as the City contributes nothing to retiree health care costs. Based upon the entire amount being implicit and not actually due, the City does not intend to fund any of this obligation.

In accordance with GASB 67 & 68 (Financial Reporting for Pension Plans and Accounting and Financial Reporting for Pensions, respectively) the City recognized an obligation of \$24,214,166 for the Police Pension Fund and a net pension asset of \$4,091,426 for the Illinois Municipal Retirement Fund.

Table 5 Long Term Debt

	Governmental Activities	Business-Type Activities	Total
Net Pension Liability - IMRF	\$ -	\$ -	\$ -
Net Pension Liability - Police Pension	24,214,166		24,214,166
OPEB Liability	6,236,321	1,069,541	7,305,862
Loan Payable	1,331,200		1,331,200
2020A GO ARS Bond	8,615,000		8,615,000
Unamortized bond premium	1,711,845		1,711,845
2020B GO ARS Bond		5,875,000	5,875,000
2021 GO ARS Bond	14,315,000		14,315,000
Unamortized bond premium		904,206	904,206
IEPA Loan		15,610,917	15,610,917
IEPA Loan	5,776,525		5,776,525
Asset retirement obligation		150,000	150,000
Compensated Absences	636,169	105,165	741,334
TOTAL	\$ 62,836,226	\$ 23,714,829	\$ 86,551,055

See Notes to the Financial Statements No. 6 on pages 32-38 for additional information.

#### **Economic Factors and Next Year's Budget and Rates**

Property taxes provide the City of Wood Dale with a stable revenue source, although this source is subject to the annual tax cap and will not grow appreciably during the next fiscal year. Shared revenues from the State of Illinois continue to make up a significant source of revenues. However, concern over the State of Illinois budget crisis and its potential impact on state per capita taxes (use, income and MFT) have subsided for the time being, the City may still need to seek alternate revenue sources at some point in the future. As a non-home rule community, the City must seek voter approval through referendum in order to raise property taxes above those allowed the tax cap legislation or sales tax rates.

The City placed the question of whether or not the voters wish the City to impose an additional 1% non-home rule sales tax on the November 6, 2006, ballot. This referendum was successful, and a 1% non-home rule sales tax was implemented on July 1, 2007.

The budget for fiscal year 2022 - 2023 was approved by the City Council on April 7, 2022. Expenditures in this budget totaled \$71,942,680 (including transfers) for all funds, a \$24,377,433 or an 51.25% decrease compared to fiscal year 2021 - 2022. The majority of the increase is related the construction of the new Public Works campus, which is in the CIP and also involves a transfer for those costs. Removing the interfund transfer, the year-over-year increase is \$11,552,157, which is actually less than the Public Works project, showing a net reduction in overall spending if that project were removed.

The COVID-19 pandemic has caused significant business disruption through mandated and voluntary closings of City locations, although that is staring to normalize as restrictions are being relaxed. Management, with the support of the City Council, have responded with operational adjustments to ensure the stability of the City's finances.

#### **Requests for Information**

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's commitment to public accountability. If you have any questions about this report or wish to request additional information, please contact the Finance Department of the City of Wood Dale, 404 N. Wood Dale Road, Wood Dale, Illinois 60191.

# **BASIC FINANCIAL STATEMENTS**

#### STATEMENT OF NET POSITION

April 30, 2022

	Primary Government				
				siness-Type	
		Activities		Activities	Total
ASSETS					
Cash	\$	26,108,042	\$	427,153 \$	26,535,195
Receivables, net of allowance					
for uncollectibles					
Taxes		3,427,538		-	3,427,538
Accounts		3,461,944		1,238,654	4,700,598
Interest		1,699		162	1,861
Due from other governments		3,073,885		10.027	3,073,885
Prepaid items Inventory		36,712 35,179		12,237	48,949 35,179
Internal balances		2,256,166		(2,256,166)	33,179
Net pension asset - IMRF		2,798,669		1,292,757	4,091,426
Capital assets		2,770,007		1,272,737	4,071,420
Nondepreciable		29,559,785		260,000	29,819,785
Depreciable, net of		27,337,763		200,000	27,017,703
accumulated depreciation		61,953,085		47,713,007	109,666,092
		, ,		.,,,,,,	
Total assets		132,712,704		48,687,804	181,400,508
DEFERRED OUTFLOWS OF RESOURCES					
Pension items		3,831,631		40,052	3,871,683
OPEB items		2,768,758		474,847	3,243,605
Unamortized loss on refunding		· -		85,695	85,695
Asset retirement obligation		-		141,000	141,000
Total deferred outflows of resources		6,600,389		741,594	7,341,983
Total assets and deferred outflows of resources		139,313,093		49,429,398	188,742,491
LIABILITIES					
Accounts payable		1,404,768		622,839	2,027,607
Accrued payroll		611,239		81,667	692,906
Accrued interest payable		347,080		203,656	550,736
Deposits payable		583,820		355,546	939,366
Unearned revenue		129,198		10,641	139,839
Noncurrent liabilities					
Due within one year		1,633,724		1,574,396	3,208,120
Due in more than one year		61,202,502		22,140,433	83,342,935
Total liabilities		65,912,331		24,989,178	90,901,509
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue		3,586,730		-	3,586,730
Pension items		4,834,452		1,543,387	6,377,839
OPEB items		183,782		31,519	215,301
Total deferred inflows of resources		8,604,964		1,574,906	10,179,870
Total liabilities and deferred inflows					
of resources		74,517,295		26,564,084	101,081,379
NET POSITION					
Net investment in capital assets		74,253,129		25,668,579	99,921,708
Restricted for					
Public safety		456,556		-	456,556
Highways and streets		2,631,867		-	2,631,867
Economic development		1,957,846		-	1,957,846
Tourism		805		-	805
Unrestricted (deficit)		(14,504,405)		(2,803,265)	(17,307,670)
TOTAL NET POSITION	\$	64,795,798	\$	22,865,314 \$	87,661,112

# STATEMENT OF ACTIVITIES

			Program Revenues					
					Operating		Capital	
				Charges	G	rants and	G	rants and
FUNCTIONS/PROGRAMS		Expenses	for Services		Contributions		Coı	ntributions
PRIMARY GOVERNMENT								
Governmental Activities								
General government	\$	4,885,721	\$	991,671	\$	-	\$	-
Public safety		9,310,327		671,986		28,047		-
Highways and streets		6,216,717		-		548,937		302,499
Recreation		216,760		16,550		-		-
Economic development		1,605,010		-		-		-
Interest		775,899		-		-		
Total governmental activities		23,010,434		1,680,207		576,984		302,499
Business-Type Activities								
Water/sewer operations		7,876,692		9,451,289		-		-
Commuter parking		110,718		30,461		-		-
Sanitation		1,060,689		1,058,665		-		
Total business-type activities		9,048,099		10,540,415		-		
TOTAL PRIMARY GOVERNMENT	\$	32,058,533	\$	12,220,622	\$	576,984	\$	302,499

	Net (Expense) Revenue and Change in Net Position						
		ment					
	Governmental		Business-Typ	pe			
	Activi	ties	Activities		Total		
	\$ (3,8	94,050)	\$ -	\$	(3,894,050)		
	(8,6	10,294)	-		(8,610,294)		
	(5,3	65,281)	-		(5,365,281)		
	,	00,210)	-		(200,210)		
		05,010)	-		(1,605,010)		
	(7	75,899)	-		(775,899)		
	(20,4	50,744)	_		(20,450,744)		
		-	1,574,5		1,574,597		
		-	(80,2	-	(80,257)		
		-	(2,0)	24)	(2,024)		
		-	1,492,3	16	1,492,316		
	(20,4	50,744)	1,492,3	16	(18,958,428)		
General Revenues							
Taxes							
Property and replacement	6,0	97,335	-		6,097,335		
Telecommunications		91,439	-		691,439		
Utility	1,1	37,617	-		1,137,617		
Other taxes	2	76,116	202,4	14	478,530		
Intergovernmental - unrestricted							
Sales and use tax	8,0	91,001	-		8,091,001		
Shared income tax	2,0	22,605	-		2,022,605		
American Plan Rescue Act funds	9	25,852	-		925,852		
Investment income	(	27,074)	1,73	32	(25,342)		
Miscellaneous		94,542	-		294,542		
Transfers	3	00,000	(300,0	(00)	-		
Total	19,8	09,433	(95,8	54)	19,713,579		
CHANGE IN NET POSITION	(6	41,311)	1,396,4	62	755,151		
NET POSITION, MAY 1	65,4	37,109	21,468,8	52	86,905,961		
NET POSITION, APRIL 30	\$ 64,7	95,798	\$ 22,865,3	14 \$	87,661,112		

#### BALANCE SHEET GOVERNMENTAL FUNDS

April 30, 2022

		General	Capital Projects	TIF District #1	Nonmajor overnmental	Total
ASSETS						
Cash and investments	\$	4,638,763	\$ 288,143	\$ 16,363,486	\$ 4,817,650	\$ 26,108,042
Receivables, net of allowance						
for uncollectibles						
Taxes		3,427,538	-	-	-	3,427,538
Accounts		3,257,769	159,192	-	44,983	3,461,944
Interest		1,667	32	-	-	1,699
Due from other governments		1,616,105	1,411,573	-	46,207	3,073,885
Prepaid items		36,712	-	-	-	36,712
Inventory		35,179	-	-	1 102 (2)	35,179
Advances to other funds	-	1,152,540	-	-	1,103,626	2,256,166
TOTAL ASSETS	\$	14,166,273	\$ 1,858,940	\$ 16,363,486	\$ 6,012,466	\$ 38,401,165
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$	612,956	\$ 690,224	\$ 9,990	\$ 91,598	\$ 1,404,768
Accrued payroll		608,373	-	-	2,866	611,239
Deposits payable		479,004	101,317	-	3,499	583,820
Unearned revenue		129,198	-	-	-	129,198
Total liabilities		1,829,531	 791,541	9,990	 97,963	 2,729,025
DEFERRED INFLOWS OF RESOURCES						
Unavailable property taxes		3,427,538	-	-	-	3,427,538
Unavailable revenue - IRMA		144,267	-	-	-	144,267
Unavailable revenue		-	504,008	-	-	504,008
Total deferred inflows of resources		3,571,805	504,008	-	-	4,075,813
Total liabilities and deferred inflows of resources		5,401,336	1,295,549	9,990	97,963	6,804,838
FUND BALANCES						
Nonspendable - advance to other funds		1,152,540	_	_	_	1,152,540
Nonspendable - prepaid items		36,712	_	_	_	36,712
Nonspendable - inventory		35,179	_	_	_	35,179
Restricted for public safety		430,987	_	_	25,569	456,556
Restricted for highways and streets		-	-	-	2,631,867	2,631,867
Restricted for economic development		-	-	1,863,667	94,179	1,957,846
Restricted for tourism		-	-	-	805	805
Restricted for capital projects		-	-	14,489,829	-	14,489,829
Assigned for capital projects		-	563,391	-	3,162,083	3,725,474
Unassigned		7,109,519	<u>-</u>	-		7,109,519
Total fund balances		8,764,937	563,391	16,353,496	5,914,503	31,596,327
TOTAL LIABILITIES, DEFERRED INFLOWS						
OF RESOURCES, AND FUND BALANCES	\$	14,166,273	\$ 1,858,940	\$ 16,363,486	\$ 6,012,466	\$ 38,401,165

# RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2022

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 31,596,327
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	91,512,870
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	489,083
The net pension asset for the Illinois Municipal Retirement Fund is shown as a asset on the statement of net position	2,798,669
Net pension liability for the Police Pension Fund is shown as a liability on the statement of net position	(24,214,166)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(3,288,081)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Police Pension Fund are as deferred outflows and inflows of resources on the statement of net position	2,285,260
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the OPEB liability are as deferred outflows and inflows of resources on the statement of net position	2,584,976
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable Loans payable Unamortized premium OPEB liability Accrued interest Compensated absences	(22,930,000) (7,107,725) (1,711,845) (6,236,321) (347,080) (636,169)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 64,795,798

#### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

	General	Capital Projects	TIF District #1	Nonmajor Governmental	Total
REVENUES					
Taxes	\$ 4,380,174 \$	4,039,099	\$ 2,386,040	\$ 582,186	\$ 11,387,499
Licenses and permits	618,931	-	-	-	618,931
Intergovernmental	7,881,345	-	-	852,605	8,733,950
Charges for services	474,077	-	-	16,550	490,627
Fines, fees, and forfeits	570,647	-	-	-	570,647
Investment income	(31,958)	(354)	2,363	2,875	(27,074)
Miscellaneous	307,990		-	6,807	314,797
Total revenues	14,201,206	4,038,745	2,388,403	1,461,023	22,089,377
EXPENDITURES					
Current					
General government	4,706,874	-	-	-	4,706,874
Public safety	8,356,419	-	-	2,984	8,359,403
Highways and streets	1,391,540	-	-	288,040	1,679,580
Recreation	-	-	- -	216,760	216,760
Economic development	-	-	1,521,845	9,265	1,531,110
Capital outlay	-	9,741,119	73,900	169,294	9,984,313
Debt service		555.000			575.000
Principal	-	575,000	270.524	-	575,000
Interest and fiscal charges	<del></del>	339,315	279,524	<u> </u>	618,839
Total expenditures	14,454,833	10,655,434	1,875,269	686,343	27,671,879
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(253,627)	(6,616,689)	513,134	774,680	(5,582,502)
OTHER FINANCING SOURCES (USES)					
Transfers in	60,000	1,010,171	-	600,000	1,670,171
Transfers (out)	(200,000)	-	(1,010,171)	(160,000)	(1,370,171)
Premium on bonds	-	-	1,464,524	-	1,464,524
Bond issuance	-	-	14,315,000	-	14,315,000
Loans issued, at par	-	5,776,525	-	-	5,776,525
Proceeds on sale of capital assets		-	-	510,832	510,832
Total other financing sources (uses)	(140,000)	6,786,696	14,769,353	950,832	22,366,881
NET CHANGE IN FUND BALANCES	(393,627)	170,007	15,282,487	1,725,512	16,784,379
FUND BALANCES, MAY 1	9,158,564	393,384	1,071,009	4,188,991	14,811,948
FUND BALANCES, APRIL 30	\$ 8,764,937 \$	563,391	\$ 16,353,496	\$ 5,914,503	\$ 31,596,327

# RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 16,784,379
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities  Capitalized capital assets	7,745,188
Depreciation expense	(2,853,839)
Proceeds from the disposal of capital assets are recognized in governmental funds but the loss is recognized in the statement of activities	(788,362)
Amortization of premium on bonds is reported as a reduction of interest expense on the statement of activities	99,623
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding on the statement of net position	575,000
The issuance of long-term debt is reported as an other financing source in governmental funds but as a reduction of principal outstanding on the statement of net position	
IEPA loan General obligation bonds Premium on general obligation bonds	(5,776,525) (14,315,000) (1,464,524)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received	(20,254)
The change in compensated absences does not require a current financial resource	(24,795)
The change in the net pension asset, deferred outflows and deferred inflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	929,173
The change in the net pension liability, deferred outflows and deferred inflows of resources for the Police Pension Fund is reported only in the statement of activities	(765,181)
The change in accrued interest is reported as an expense on the statement of activities	(256,683)
The change in the other postemployment benefit liability and related deferred outflows of resources is reported only in the statement of activities	(509,511)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (641,311)

#### STATEMENT OF NET POSITION PROPRIETARY FUNDS

April 30, 2022

	Water/Sewer Operations	Nonmajor Enterprise	Total
CURRENT ASSETS			
Cash and investments	\$ 394,414	\$ 32,739	\$ 427,153
Accounts receivable	947,726	290,928	1,238,654
Accrued interest receivable	162	-	162
Prepaid items	12,237	-	12,237
Total current assets	1,354,539	323,667	1,678,206
NONCURRENT ASSETS			
Net pension asset - IMRF	1,292,757	-	1,292,757
Capital assets			
Nondepreciable	-	260,000	260,000
Depreciable, net of accumulated			
depreciation	46,327,915	1,385,092	47,713,007
Total capital assets	46,327,915	1,645,092	47,973,007
Total noncurrent assets	47,620,672	1,645,092	49,265,764
Total assets	48,975,211	1,968,759	50,943,970
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	40,052	-	40,052
Pension items - OPEB	474,847	-	474,847
Unamortized loss on refunding	85,695	-	85,695
Asset retirement obligation	141,000	-	141,000
Total deferred outflows of resources	741,594	-	741,594
CURRENT LIABILITIES			
Accounts payable	548,217	74,622	622,839
Accrued payroll	81,667	-	81,667
Accrued interest payable	203,656	-	203,656
Deposits payable	355,296	250	355,546
Unearned revenue	10,641	-	10,641
Compensated absences	94,649	-	94,649
Bonds payable	435,000	-	435,000
IEPA loan payable	1,022,703	-	1,022,703
OPEB liability	22,044	-	22,044
Total current liabilities	2,773,873	74,872	2,848,745
NONCURRENT LIABILITIES			
Advance from other funds	1,676,787	579,379	2,256,166
Bonds payable	6,344,206	-	6,344,206
IEPA loan payable	14,588,214	-	14,588,214
OPEB liability	1,047,497	-	1,047,497
Asset retirement obligation	150,000	-	150,000
Compensated absences	10,516		10,516
Total noncurrent liabilities	23,817,220	579,379	24,396,599
Total liabilities	26,591,093	654,251	27,245,344
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	1,543,387	-	1,543,387
Pension items - OPEB	31,519	-	31,519
Total deferred inflows of resources	1,574,906		1,574,906

#### STATEMENT OF NET POSITION PROPRIETARY FUNDS (Continued)

April 30, 2022

	Water/Sewer Nonmajor Operations Enterprise Total
NET POSITION  Net investment in capital assets  Unrestricted (deficit)	\$ 24,023,487 \$ 1,645,092 \$ 25,668,579 (2,472,681) (330,584) (2,803,265)
TOTAL NET POSITION	\$ 21,550,806 \$ 1,314,508 \$ 22,865,314

# STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS

	Water/Sewer Operations	Nonmajor Enterprise	Total
OPERATING REVENUES			
Charges for services	\$ 9,167,130	\$ 1,089,126 \$	10,256,256
Miscellaneous	50,026	-	50,026
Total operating revenues	9,217,156	1,089,126	10,306,282
OPERATING EXPENSES			
Operations	6,249,022	1,103,707	7,352,729
Depreciation	1,153,771	67,700	1,221,471
Total operating expenses	7,402,793	1,171,407	8,574,200
OPERATING INCOME (LOSS)	1,814,363	(82,281)	1,732,082
NON-OPERATING REVENUES (EXPENSES)			
Investment income	1,708	24	1,732
Videogaming taxes	202,414	-	202,414
Rental income	234,133	-	234,133
Interest expense	(473,899)	-	(473,899)
Total non-operating revenues (expenses)	(35,644)	24	(35,620)
INCOME (LOSS) BEFORE TRANSFERS	1,778,719	(82,257)	1,696,462
TRANSFERS			
Transfers (out)	(300,000)	-	(300,000)
Total transfers	(300,000)	<u>-</u>	(300,000)
CHANGE IN NET POSITION	1,478,719	(82,257)	1,396,462
NET POSITION, MAY 1	20,072,087	1,396,765	21,468,852
NET POSITION, APRIL 30	\$ 21,550,806	\$ 1,314,508 \$	22,865,314

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

	Water/Sewer Operations	Nonmajor Enterprise	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 10,133,427	\$ 1,091,107 \$	11,224,534
Receipts from miscellaneous revenues	50,026	-	50,026
Payments to suppliers	(4,049,778)	(983,712)	(5,033,490)
Payments to employees	(2,044,769)	-	(2,044,769)
General fund administrative charges	(400,000)	(188,000)	(588,000)
Net cash from operating activities	3,688,906	(80,605)	3,608,301
CASH FLOWS FROM NONCAPITAL			
FINANCING ACTIVITIES			
Receipts on interfund loans/advances	-	40,000	40,000
Payments on interfund loans/advances	(3,324,311)	-	(3,324,311)
Transfers to other funds	(300,000)	-	(300,000)
Net cash from noncapital financing activities	(3,624,311)	40,000	(3,584,311)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	2,868	-	2,868
Interest received	1,708	24	1,732
Net cash from investing activities	4,576	24	4,600
CASH FLOWS FROM CAPITAL AND			
RELATED FINANCING ACTIVITIES	(6.620)		(6.620)
Purchase of capital assets	(6,639)	-	(6,639)
Principal paid	(1,418,247)	-	(1,418,247)
Interest paid	(559,135)	<u> </u>	(559,135)
Net cash from capital and related			
financing activities	(1,984,021)		(1,984,021)
NET DECREASE IN CASH			
AND CASH EQUIVALENTS	(1,914,850)	(40,581)	(1,955,431)
CASH AND CASH EQUIVALENTS, MAY 1	2,189,399	73,320	2,262,719
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 274,549	\$ 32,739 \$	307,288

# STATEMENT OF CASH FLOWS (Continued) PROPRIETARY FUNDS

	ater/Sewer Operations	Nonmajor Enterprise	Total
RECONCILIATION OF OPERATING INCOME			
(LOSS) TO NET CASH FLOWS FROM			
OPERATING ACTIVITIES			
Operating income (loss)	\$ 1,814,363	\$ (82,281) \$	1,732,082
Adjustments to reconcile operating income (loss)			
to net cash from operating activities			
Depreciation	1,153,771	67,700	1,221,471
Rental income	234,133	-	234,133
Videogaming taxes	202,414	-	202,414
Changes in net position			
Accounts receivable	495,551	1,981	497,532
Prepaid expenses	3,622	1,120	4,742
Deferred outflows - IMRF	68,147	-	68,147
Deferred outflows - OPEB	45,185	-	45,185
Deferred outflows - ARO	3,000	-	3,000
Accounts payable	76,125	(69,125)	7,000
Accrued payroll	(15,171)	-	(15,171)
Unearned revenue	10,641	-	10,641
Deferred inflows - IMRF	543,557	-	543,557
Deferred inflows - OPEB	31,519	-	31,519
Net pension asset - IMRF	(1,037,011)	-	(1,037,011)
OPEB liability	10,679	-	10,679
Compensated absences	24,823	-	24,823
Deposits payable	 23,558	-	23,558
NET CASH FROM OPERATING ACTIVITIES	\$ 3,688,906	\$ (80,605) \$	3,608,301
CASH AND INVESTMENTS			
Cash and cash equivalents	\$ 274,549	\$ 32,739 \$	307,288
Investments	 119,865	-	119,865
TOTAL CASH AND INVESTMENTS	\$ 394,414	\$ 32,739 \$	427,153

# CITY OF WOOD DALE, ILLINOIS

# STATEMENT OF FIDUCIARY NET POSITION

# April 30, 2022

	Done	ion Trust	Custodial		
		Police	Special		
		ension	-		
		CHSIOH	Areas		
ASSETS					
Cash	\$	1,275,361	\$	64,226	
Investments					
U.S. Treasury obligations		5,135,894		-	
U.S. agency securities		1,407,628		-	
Mutual funds	1	7,924,086		-	
Corporate bonds		3,259,278		-	
Municipal bonds		78,125		-	
Money market mutual funds		1,372,532		-	
Accrued interest receivable		63,565		-	
Prepaid items		15,009		-	
Due from municipality		-			
Total assets	3	0,531,478		64,226	
LIABILITIES					
Accounts payable		2,265			
Total liabilities		2,265			
NET POSITION RESTRICTED					
Restricted for pension benefits	3	0,529,213		_	
Restricted for debt service		-		64,226	
TOTAL NET POSITION	\$ 3	0,529,213	\$	64,226	

# CITY OF WOOD DALE, ILLINOIS

# STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended April 30, 2022

	<b>Pension Trust</b>	Custodial
	Police Sp	ecial Service
	Pension	Areas
ADDITIONS		_
Contributions		
Employer contributions	\$ 1,683,339 \$	-
Employee contributions	374,172	-
Property owner		664,611
Total contributions	2,057,511	664,611
Investment income		
Net appreciation (depreciation) in fair value		
of investments	(3,070,617)	-
Interest and dividends	1,154,815	201
Total investment income	(1,915,802)	201
Less investment expense	(100,207)	
Net investment income	(2,016,009)	201
Total additions	41,502	664,812
DEDUCTIONS		
Pension benefits	2,348,477	-
Administrative expenses	47,618	-
Contractual services		
Financial services	-	4,957
Debt services		
Principal retirement	-	595,000
Interest		62,993
Total deductions	2,396,095	662,950
CHANGE IN NET POSITION	(2,354,593)	1,862
NET POSITION		
May 1	32,883,806	62,364
April 30	\$ 30,529,213 \$	64,226

#### CITY OF WOOD DALE, ILLINOIS

#### NOTES TO FINANCIAL STATEMENTS

April 30, 2022

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Wood Dale, Illinois (the City) have been prepared in accordance with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

#### a. Reporting Entity

The City is a municipal corporation governed by a nine-member council consisting of eight aldermen and the mayor. As required by generally accepted accounting principles, these financial statements present the City (the primary government). In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made based upon the significance of their operational or financial relationships with the primary government. Based on these criteria, the City is not considered a component unit of any other governmental unit.

The Police Pension Fund has been included as a fiduciary component unit reported as a Pension Trust Fund. The Police Pension Fund functions for the benefit of the City's sworn police employees and is governed by a five-member pension board. Two members appointed by the Mayor, one elected pension beneficiary, and two elected police officers constitute the pension board. The City and the Police Pension Fund participants are obligated to fund all the Police Pension Fund costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the Police Pension Fund is fiscally dependent on the City. Separate financial statements are not available for the Police Pension Fund.

#### b. Fund Accounting

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

## b. Fund Accounting (Continued)

Funds are classified into the following categories: governmental, proprietary, and fiduciary.

Governmental funds are used to account for all or most of a City's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted, or assigned for the acquisition or construction of capital assets (capital projects funds), and the funds committed, restricted, or assigned for the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the City not accounted for in some other fund.

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 City (internal service funds).

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The City utilizes a pension trust fund and a custodial fund, both of which are generally used to account for assets that the City holds in a fiduciary capacity.

#### c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. The effect of material interfund activity, other than interfund services, has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and shared revenues that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

c. Government-Wide and Fund Financial Statements (Continued)

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Capital Projects Fund accounts for the acquisition and construction of major capital facilities other than those accounted for as special service areas, or financed by proprietary funds. Financing is provided by transfers from other funds, non-home rule sales tax, grants, and utility taxes.

The TIF District Fund accounts for the revenues and expenditures related to the City's Thorndale Corridor Tax Increment Financing District in accordance with the Tax Increment Allocation Redevelopment Act.

The City reports the following major proprietary funds:

The Water/Sewer Operations Fund accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, financing and related debt service, and billing and collections.

Additionally, the City reports the following fiduciary funds:

The Police Pension Fund is used to account for the police pension activities.

The Special Service Area Fund, a custodial fund, reports the special service area activity responsible for noncommitment debt repayment.

d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as 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, except for sales taxes and telecommunication taxes which use a 90-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

Property taxes, sales taxes (owed to the state at year end), simplified telecommunication taxes, utility taxes, franchise taxes, licenses, 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.

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The City reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the City before it has a legal claim to them or prior to the provision of services, 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 unavailable/unearned/deferred revenue is removed from the financial statements and revenue is recognized.

#### e. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and investments with a maturity date of three months or less from the date acquired by the City.

#### f. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust fund are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

## g. Property Taxes

Property taxes for 2021 attach an enforceable lien on January 1, 2021 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance).

Tax bills are prepared by the County and issued on or about May 1, 2022, and are payable in two installments, on or about June 1, 2022 and September 1, 2022. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 2% of the tax levy, to reflect actual collection experience. As the 2021 tax levy is intended to fund expenditures for the 2022-2023 fiscal year, these taxes are reported as unavailable/deferred as of April 30, 2022.

The 2022 tax levy, which attached as an enforceable lien on property as of January 1, 2022, has not been recorded as a receivable as of April 30, 2022, as the tax has not yet been levied by the City and will not be levied until December 2022; therefore, the levy is not measurable at April 30, 2022.

#### h. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds." Short-term interfund loans, if any, are classified as "interfund receivables/payables." Long-term interfund loans are classified as "advances to/from other funds."

Interfund services are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services and reimbursements, are reported as transfers.

#### i. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the date of this report, if any, are recorded as prepaid items. Prepaid items are recognized on the consumption method in governmental funds.

## j. Inventory

Inventory of supplies is valued at the cost on a first-in/first-out (FIFO) basis. The costs of governmental fund inventories are recorded as expenditures when consumed.

#### k. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and storm sewers), are reported in the applicable governmental or business-type activities column in the government-wide financial statements.

Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for machinery, equipment, and vehicles; \$50,000 for land and building improvements; \$100,000 for buildings; and \$250,000 for infrastructure and an estimated useful life in excess of one year.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs, including street overlays that do not add to the value or service capacity of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land and parking lot improvements	20
Building and improvements	50
Vehicles and equipment	5-20
Infrastructure	20-65
Waterworks and sewerage systems	50-65

## 1. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

#### m. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits.

Vested and accumulated vacation leave are reported as an expenditure and a fund liability of the governmental fund that will pay it once retirement or separation has occurred. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities are recorded as an expense and liability of those funds as the benefits accrue to employees.

#### n. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or are legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the City. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include ordinances approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Manager and Finance Director as directed by the City's fund balance policy. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned. The General Fund has a target unassigned fund balance of 50% of fiscal year budgeted expenditures. The City was in compliance with this policy as of April 30, 2022.

#### n. Fund Balances/Net Position (Continued)

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 funds and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to acquire or construct the capital assets.

None of the restricted net positions or restricted fund balance results from enabling legislation adopted by the City.

#### o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### p. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### q. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the City has delayed the implementation of GASB Statement No. 87, *Leases*, to April 30, 2023.

#### 2. DEPOSITS AND INVESTMENTS

The City and pension fund categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

State statutes and the City's investment policy authorize the City to make deposits in commercial banks and savings and loan institutions, and to make investments in obligations of the U.S. Treasury, GNMAs, Federal Home Loan Bank, bank managed money market funds, The Illinois Funds, and the Illinois Metropolitan Investment Fund (IMET).

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

IMET is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold.

It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity, yield, and public trust.

#### a. City Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the City's deposits may not be returned to it. The City's investment policy requires pledging of collateral with a fair value of 105% of all bank balances in excess of federal depository insurance, evidenced by a written collateral agreement with the collateral held by an agent of the City in the City's name.

## NOTES TO FINANCIAL STATEMENTS (Continued)

## 2. DEPOSITS AND INVESTMENTS (Continued)

#### b. City Investments

The City has the following recurring fair value measurements as of April 30, 2022: The U.S. agency securities and the negotiable certificates of deposit are valued using quoted matrix pricing models based on various market and industry inputs (Level 2 inputs). The IMET 1 to 3-Year fund, a mutual fund, is measured based on the net asset value of the shares in IMET, which is based on the fair value of the underlying investments in the mutual fund (Level 3 input).

The following table presents the investments and maturities of the City's debt securities as of April 30, 2022:

		Investment Maturities (in Years)								
			Less						Gre	eater
Investment Type	Fair Value	than 1			1-5 6-10			than 10		
U.S. agency securities Negotiable certificates	\$ 1,194,332	\$	498,470	\$	695,862	\$		-	\$	-
of deposit	145,500		74,171		71,329			-		-
IMET	245,901		-		245,901			-		-
TOTAL	\$ 1,585,733	\$	572,641	\$	1,013,092	\$		_	\$	

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two-year period. The investment policy limits the maximum maturity length of investments in the operating funds to five years from date of purchase. Investments in other funds may be purchased with maturities to match future projects or liability requirements with written approval.

The City limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government (Federal Home Loan Bank). The U.S. agency securities, The Illinois Funds, and IMET are rated AAA by Moody's. The negotiable certificates of deposit are not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party.

#### 2. DEPOSITS AND INVESTMENTS (Continued)

## b. City Investments (Continued)

To limit its exposure, the City's investment policy requires that security transactions exposed to custodial credit risk be executed by delivery versus payment (DVP) with the underlying investments being held by a third party agent in the City's name, separate from where the security was purchased. The Illinois Funds and IMET are not subject to custodial credit risk.

Concentration of credit risk is the risk that the City has a high percentage of its investments invested in one type of investment. The City's investment policy limits the amount of the portfolio that can be invested in any one investment category. as follows: U.S. Treasury securities shall not exceed 90% of the investment portfolio; U.S. agency securities shall not exceed 50% of the investment portfolio with no more than 20% of the portfolio invested in the obligations of a single agency; financial institution certificates of deposit shall not exceed 75% of the portfolio; investments in IMET shall not exceed 50% of the portfolio; and investments in government money market funds shall not exceed 7% of the portfolio. The City's investment policy does not limit deposits with The Illinois Funds.

#### 3. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2022 was as follows:

	Beginning Balances Increases		Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 14,770,779	\$ -	\$ 788,362	\$ 13,982,417
Land right of way	12,486,207	-	-	12,486,207
Construction in progress	13,613,709	7,672,898	18,195,446	3,091,161
Total capital assets not being depreciated	40,870,695	7,672,898	18,983,808	29,559,785
Capital assets being depreciated				
Buildings and improvements	6,456,362	824,011	-	7,280,373
Vehicles and equipment	6,036,719	72,290	52,588	6,056,421
Infrastructure	111,659,187	17,371,435	-	129,030,622
Total capital assets being depreciated	124,152,268	18,267,736	52,588	142,367,416
Less accumulated depreciation for				
Buildings and improvements	2,791,144	153,918	-	2,945,062
Vehicles and equipment	4,538,154	295,139	52,588	4,780,705
Infrastructure	70,283,782	2,404,782	· -	72,688,564
Total accumulated depreciation	77,613,080	2,853,839	52,588	80,414,331
Total capital assets being depreciated, net	46,539,188	15,413,897		61,953,085
Total capital assets being depreciated, het	40,333,100	13,413,097	-	01,933,063
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 87,409,883	\$ 23,086,795	\$ 18,983,808	\$ 91,512,870

# **CITY OF WOOD DALE, ILLINOIS**NOTES TO FINANCIAL STATEMENTS (Continued)

#### **3. CAPITAL ASSETS (Continued)**

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated	Φ 260,000	Ф	Φ	e 200,000
Land Total conital assets not being	\$ 260,000	\$ -	\$ -	\$ 260,000
Total capital assets not being depreciated	260,000		<u>-</u>	260,000
Capital assets being depreciated				
Land improvements	126,100	-	-	126,100
Vehicles and equipment	6,802,810	_	26,113	6,776,697
Parking lot improvements	2,075,298	_	· -	2,075,298
Waterworks system	12,390,875	_	-	12,390,875
Sewerage system	45,202,576	6,639	-	45,209,215
Total capital assets being depreciated	66,597,659	6,639	26,113	66,578,185
Less accumulated depreciation for				
Land improvements	121,063	3,577	_	124,640
Vehicles and equipment	5,674,988	170,356	26,113	5,819,231
Parking lot improvements	622,506	67,700	, <u>-</u>	690,206
Waterworks system	3,436,821	214,593	_	3,651,414
Sewerage system	7,814,442	765,245	-	8,579,687
Total accumulated depreciation	17,669,820	1,221,471	26,113	18,865,178
Total capital assets being				
depreciated, net	48,927,839	(1,214,832)		47,713,007
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 49,187,839	\$ (1,214,832)	\$ -	\$ 47,973,007
Depreciation expense was charged follows:	to functions/p	rograms of the	e government	al activities as
GOVERNMENTAL ACTIVITIES				
General government			9	218,595
Public safety			·	112,191
Highways and streets				2,523,053
riighways and succis				2,323,033
TOTAL DEPRECIATION EXPENS	SE -			
GOVERNMENTAL ACTIVITIES			9	3 2,853,839

#### NOTES TO FINANCIAL STATEMENTS (Continued)

#### 3. CAPITAL ASSETS (Continued)

Depreciation expense was charged to the business-type activities as follows:

BUSINESS-TYPE ACTIVITIES Water/sewer operations Commuter parking	\$ 1,153,771 67,700
TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES	\$ 1,221,471

#### 4. **DUE FROM OTHER GOVERNMENTS**

The amount presented as due from other governments on the government-wide financial statements was comprised of the following:

GOVERNMENTAL ACTIVITIES	
Sales tax	\$ 1,271,559
Telecommunications tax	182,619
Use tax	126,994
Cannabis tax	3,886
Court fines	7,021
Motor fuel tax allotments	46,207
Non-home rule sales tax	992,918
Utility tax	96,107
Illinois Tollway reimbursements	346,574

TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,073,885

#### 5. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and injuries to the City's employees. These risks are provided for through insurance purchased from private insurance companies. Taking this approach has allowed the City to customize or add coverages as needed to navigate the ever-changing insurance landscape. Prior to private insurance, the City utilized Illinois Risk Management Association (IRMA). While coverage ended in fiscal year 2013, the City still has exposure for prior year claims captured by coverage through IRMA.

There have been no reductions in the City's insurance coverage for any of its programs since the prior fiscal year. Settlements have not exceeded insurance coverage during the current year or prior three fiscal years.

Intergovernmental Personnel Benefit Cooperative

The City participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical and life

#### 5. RISK MANAGEMENT (Continued)

Intergovernmental Personnel Benefit Cooperative (Continued)

insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain governmental, quasi-governmental, and nonprofit public service entities. IPBC receives, processes, and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative, along with an alternate, from each member. In addition, there is an 11-person Executive Board. The City does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

Complete financial statement, the latest available dated June 30, 2021, may be obtained directly from IPBC's administrative offices at 19482 W. Grand Avenue, Lake Villa, IL 60046.

#### 6. LONG-TERM DEBT

#### a. Governmental Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
2020A General Obligation Source Alternative Revenue Source Bonds, \$9,250,000 original issue, due in annual installments of \$275,000 to \$655,000 through 2040; interest at 2.125% to 5.00%.	Capital Projects Fund	\$ 8,890,000	\$ -	\$ 275,000	\$ 8,615,000	\$ 285,000
2021 General Obligation Source Alternative Revenue Source Bonds, \$14,315,000 original issue, due in annual installments of \$510,000 to \$1,055,000 through 2038; interest at 2.00% to 5.00%.	Tax Increment Financing District #1 Fund	-	14,315,000	-	14,315,000	510,000
2022 Illinois EPA Storm Sewer Loan approved for an amount not to exceed \$5,766,525 of which \$5,766,525 was drawn; due in semiannual installments commencing July 2022 through January 2042; interest at a fixed rate of 1.35%.	Capital Projects Fund		5,776,525	-	5,776,525	233,061
TOTAL		\$ 8,890,000	\$ 20,091,525	\$ 275,000	\$ 28,706,525	\$ 1,028,061

#### b. **Business-Type Activities**

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
2020B General Obligation Alternate Revenue Source Bonds, \$6,290,000 original issue, due in annual installments of \$415,000 to \$645,000 through 2032; interest at 2% to 4%. Issued to refund a portion of the outstanding 2012 General Obligation Alternate Revenue Source Bonds	Water/Sewer Operations Fund	\$ 6,290,000	\$ -	\$ 415,000	\$ 5,875,000	\$ 435,000
2013 Illinois EPA Water Pollution Control Revolving Fund Loan approved for an amount not to exceed \$21,836,865 of which \$21,334,311 was drawn; due in semiannual installments commencing August 2015 through February 2035; interest at a fixed rate of 1.93%. Issued to finance the North Wastewater Treatment Plant Upgrades, Phase 2A.	Water/Sewer Operations Fund	16,614,164	_	1,003,247	15,610,917	1,022,703
TOTAL		\$ 22,904,164	\$ -	\$ 1,418,247	\$ 21,485,917	\$ 1,457,703

# c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities							
Ending			eral	Obligation E	Bono			
April 30,		Principal		Interest		Total		
2023	\$	795,000	\$	825,505	\$	1,620,505		
2023	Ф	920,000	Ф	703,388	Ф	1,620,303		
2024		960,000						
				660,388		1,620,388		
2026		1,005,000		615,488		1,620,488		
2027		1,055,000		568,438		1,623,438		
2028-2032		6,450,000		2,023,313		8,473,313		
2033-2037		7,745,000		989,944		8,734,944		
2038-2042		4,000,000		168,913		4,168,913		
TOTAL	\$	22,930,000	\$	6,555,377	\$	29,485,377		
Fiscal Year				s-Type Activ				
Ending			eral	Obligation E	Bone			
April 30,		Principal		Interest		Total		
2023	\$	435,000	\$	235,000	\$	670,000		
2024		455,000		217,600		672,600		
2025		470,000		199,400		669,400		
2026		490,000		180,600		670,600		
2027		510,000		161,000		671,000		
2028-2032		2,870,000		482,400		3,352,400		
2033-2037		645,000		25,800		670,800		
TOTAL	\$	5,875,000	\$	1,501,800	\$	7,376,800		
P: 177		T.		T				
Fiscal Year		Bus		s-Type Activ	ıtıe	es .		
Ending		D : : 1	1	EPA Loan		TD + 1		
April 30,		Principal		Interest		Total		
2022	Φ	1 000 700	Ф	206 200	Φ	1 210 002		
2023	\$	1,022,703	\$	296,380	\$	1,319,083		
2024		1,042,537		276,546		1,319,083		
2025		1,062,755		256,328		1,319,083		
2026		1,083,365		235,718		1,319,083		
2027		1,104,375		214,708		1,319,083		
2028-2032		5,851,561		743,854		6,595,415		
2033-2037		4,443,621		173,171		4,616,792		
TOTAL	\$	15,610,917	\$	2,196,705	\$	17,807,622		

c. Debt Service Requirements to Maturity (Continued)

Fiscal Year	Governmental Activities					3
Ending			IJ	EPA Loan		
April 30,		Principal		Interest		Total
2022	Φ	222.061	Ф	70 727	¢.	202 700
2023	\$	233,061	\$	70,727	\$	303,788
2024		257,786		73,970		331,756
2025		261,278		70,478		331,756
2026		264,817		66,939		331,756
2027		268,404		63,352		331,756
2028-2032		1,397,552		261,227		1,658,779
2033-2037		1,494,805		163,975		1,658,780
2038-2042		1,598,822		59,955		1,658,777
TOTAL	\$	5,776,525	\$	830,623	\$	6,607,148

# d. Changes in Long-Term Liabilities

The following is a summary of changes in debt and other long-term liabilities during fiscal year 2022:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
Loan payable - direct					
placement*	\$ 1,631,200	\$ -	\$ 300,000	\$ 1,331,200	\$ -
Unamortized bond premium	346,944	1,464,524	99,623	1,711,845	-
2020A GO ARS Bond	8,890,000	-	275,000	8,615,000	285,000
2021 GO ARS Bond	-	14,315,000	-	14,315,000	510,000
IEPA Loan	-	5,776,525	-	5,776,525	233,061
Net pension liability -					
police pension**	21,348,679	2,865,487	_	24,214,166	-
Total OPEB liability**	6,174,054	62,267	_	6,236,321	128,536
Compensated absences					
payable**	611,374	483,326	458,531	636,169	477,127
TOTAL GOVERNMENTAL					
ACTIVITIES	\$ 39,002,251	\$ 24,967,129	\$ 1,133,154	\$ 62,836,226	\$ 1,633,724

<sup>\*</sup>The loan payable matures on December 22, 2027 and the City may draw up to \$2,000,000 on the loan. A debt service to maturity schedule is not available.

<sup>\*\*</sup>These liabilities have historically been retired by the General Fund.

#### d. Changes in Long-Term Liabilities (Continued)

		Balances May 1	A	Additions	F	Reductions		Balances April 30	_	Oue Within One Year
BUSINESS-TYPE		•						•		
ACTIVITIES 2020B GO ARS Bond	\$	6,290,000	\$	_	\$	415,000	\$	5,875,000	\$	435,000
Unamortized bond premium	Ψ	986,407	Ψ	_	Ψ	82,201	Ψ	904,206	Ψ	-
IEPA loan		16,614,164		-		1,003,247		15,610,917		1,022,703
Total OPEB liability Asset retirement obligation		1,058,862 150,000		10,679		-		1,069,541 150,000		22,044
Compensated absences payable		80,342		97,131		72,308		105,165		94,649
TOTAL BUSINESS-TYPE										
ACTIVITIES	\$	25,179,775	\$	107,810	\$	1,572,756	\$	23,714,829	\$	1,574,396

#### e. Other Non-Obligation Type Bonded Debt

#### Special Service Area Debt

Special Service Area Bonds outstanding as of the date of this report totaled \$1,265,000. These bonds are not an obligation of the City and are secured by the levy of an annual tax on the real property within the special service area. The City is in no way liable for repayment but is only acting as agent for the property owners in levying and collecting the tax and forwarding the collections to bondholders.

#### f. Pledged Revenues

The City has issued Alternate Revenue Source Bonds for which they have pledged future revenue streams.

The Series 2020B General Obligation Alternate Revenue Source Bonds, issued to refund the Series 2012 General Obligation Alternate Revenue Source Bonds Phase 1A, are payable from (i) Water and Sewer Revenues, Non-Home Rule Sales Taxes, and such other funds of the City lawfully available and annually appropriated for such purpose; and (ii) ad valorem taxes levied against all taxable property within the City without limitation as to rate or amount. The 2020B bonds have a remaining total pledge of \$7,376,800, with the bonds maturing December 30, 2032. During the current fiscal year, the pledge of water and sewer revenues for the 2020B bonds of \$658,300 was approximately 5.29% of total water and sewer revenues.

#### f. Pledged Revenues (Continued)

The Series 2020A General Obligation Alternate Revenue Source Bonds, issued for financing certain stormwater improvement projects within the City, are payable from (i) receipts of the Retailer's Occupation Taxes, Service Occupation Taxes, Use Taxes and Service Use Taxes (the "Sales Taxes"), (ii) such other funds of the City lawfully available and annually appropriated for such purpose; and (ii) ad valorem taxes levied against all taxable property within the City without limitation as to rate or amount. The 2020A bonds have a remaining total pledge of \$11,210,006, with the bonds maturing December 30, 2039. During the current fiscal year, the pledge of sales tax revenues for the 2020 bonds of \$546,938 was approximately 7.24% of total sales tax revenues.

The Series 2021 General Obligation Alternate Revenue Source Bonds, issued for financing a new public works facility and land acquisition within the Thorndale Corridor Project Area (TIF District), are payable from (i) distributive share of incremental taxes derived from the TIF District; and (ii) ad valorem taxes levied against all taxable property within the City without limitation as to rate or amount. The 2021 bonds have a remaining total pledge of \$18,275,368, with the bonds maturing December 30, 2038. During the current fiscal year, no principal and interest was due and, therefore, no pledge was required.

#### g. Asset Retirement Obligation

The City has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells is 50 years.

#### h. Line of Credit

On April 16, 2016, the City entered into a line of credit of \$5,000,000 with the intention to use the funds to finance the costs related to a recently established TIF District. The maturity date on the line of credit was extended to June 30, 2022. The City did not draw on the line of credit as of April 30, 2022 and, therefore, there is no liability to recognize as of April 30, 2022.

## i. Promissory Note Payable

On December 22, 2017, the City issued the Series 2017 General Obligation Promissory Note in the amount of \$1,331,200, issued for financing various capital improvements within the City. The principal of the note will be payable on December 22, 2027, the maturity date. Interest will be payable quarterly on March 1, June 1, September 1, and December 1 of each year, at 3% per annum, commencing on March 1, 2018.

#### 7. DEFINED BENEFIT PENSION PLANS

The City contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Police Pension Plan (collectively called the pension plans) which is a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for all plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue a separate report. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 and www.imrf.org.

The table below is a summary for all pension plans as of and for the year ended April 30, 2022:

	IMRF	Police Pension	Total
Net pension liability (asset)	\$ (4,091,426)	\$ 24,214,166	\$ 20,122,740
Deferred outflows of resources	128,117	3,743,566	3,871,683
Deferred inflows of resources	4,919,533	1,458,306	6,377,839
Pension expense (income)	(792,934)	2,448,520	1,655,586

#### a. Plan Descriptions

#### Illinois Municipal Retirement Fund

#### Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense, and liability when due and payable.

#### a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund</u> (Continued)

Plan Membership

At December 31, 2021, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	105
Inactive employees entitled to but not yet receiving benefits	80
Active employees	65
TOTAL	250

#### Benefits Provided

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions are established by state statute.

#### **Contributions**

Participating members are required to contribute 4.50% of their annual covered salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rates for the fiscal year ended April 30, 2022 was 11.66% of covered payroll.

#### a. Plan Descriptions (Continued)

#### Illinois Municipal Retirement Fund (Continued)

#### **Actuarial Assumptions**

The City's net pension liability was measured as of December 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31,	2021

Actuarial cost method	Entry-age normal
-----------------------	------------------

A	· ·
Assum	ptions

Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.00%

#### Asset valuation method

Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

#### Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

# NOTES TO FINANCIAL STATEMENTS (Continued)

# 7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund</u> (Continued)

Changes in the Net Pension Liability (Asset)

	(a)	(b)	(a) - (b)
	Total	Plan	Net Pension
	Pension	Fiduciary	Liability
	Liability	Net Position	(Asset)
	Liaomity	14Ct 1 OSITIOII	(Asset)
BALANCES AT			
JANUARY 1, 2021	\$ 32,791,585	\$ 33,580,427	\$ (788,842)
Changes for the period			
Service cost	467,569		467,569
	· · · · · · · · · · · · · · · · · · ·	-	,
Interest	2,338,871	-	2,338,871
Difference between expected			
and actual experience	(483,293)	-	(483,293)
Changes in assumptions	-	-	-
Employer contributions	-	599,490	(599,490)
Employee contributions	-	236,204	(236,204)
Net investment income	_	5,631,343	(5,631,343)
Benefit payments and refunds	(1,530,154)	(1,530,154)	-
Other (net transfer)		(841,306)	841,306
Net changes	792,993	4,095,577	(3,302,584)
DALANCEC AT			
BALANCES AT	A 22 504 550	ф <b>27</b> ( <b>7</b> ( 00 4	Φ (4.001.40C)
DECEMBER 31, 2021	\$ 33,584,578	\$ 37,676,004	\$ (4,091,426)

# NOTES TO FINANCIAL STATEMENTS (Continued)

## 7. DEFINED BENEFIT PENSION PLANS (Continued)

# a. Plan Descriptions (Continued)

#### <u>Illinois Municipal Retirement Fund</u> (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2022, the City recognized pension expense (income) of \$(792,934). At April 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	Resources	Resources
Difference between expected and actual experience	\$ -	\$ 421,288
Changes in assumption	-	107,221
Net difference between projected and actual		
earnings on pension plan investments	-	4,391,024
Employer contributions after the measurement date	128,117	
TOTAL	\$ 128,117	\$ 4,919,533

\$128,117 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending April 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense for the City as follows:

Year Ending April 30,	
2023 2024 2025	\$ (1,323,534) (1,860,490)
2025 2026	(1,085,023) (650,486)
TOTAL	\$ (4,919,533)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the City calculated using the discount rate of 7.25% as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

		Current					
	19	% Decrease	D	iscount Rate		1% Increase	
		(6.25%)		(7.25%)		(8.25%)	_
Net pension liability (asset)	\$	234,915	\$	(4,091,426)	\$	(7,401,959)	

#### Police Pension Plan

#### Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the Police Pension Plan as a pension trust fund. The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries, and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Administrative costs are financed through contributions and investment income.

#### Plan Membership

At April 30, 2022, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	31
Inactive plan members entitled to but not receiving benefits	2
Active plan members	34
TOTAL	67

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits, which are recognized when due and payable in accordance with ILCS. Benefits and refunds of the Police Pension Plan are recognized when due and payable in accordance with the terms of the plan.

Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to 1/2 of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

**Contributions** 

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the Police Pension Plan as actuarially determined by an enrolled actuary, including administrative costs. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has chosen a policy to fund 100% of the past service cost by 2040. For the year ended April 30, 2022, the City's contribution was 48.82% of covered payroll.

#### **Investment Policy**

ILCS limits the Police Pension Fund's (the Fund) investments to those allowable by ILCS and requires the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. These include deposits/investments in insured commercial banks, savings and loan institutions, interest-bearing obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois, corporate bonds, direct obligations of the State of Israel, money market mutual funds whose investments consist of obligations of the U.S. Treasury or U.S. agencies, separate accounts managed by life insurance companies, mutual funds, common and preferred stock, and The Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value).

There were no changes to the investment policy during the year.

It is the policy of the Fund to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the cash flow demands of the Fund and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, rate of return, public trust, and liquidity.

# NOTES TO FINANCIAL STATEMENTS (Continued)

# 7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Investment Policy* (Continued)

The Fund's investment policy, in accordance with ILCS, establishes the following target allocation across asset classes (net of inflation estimate of 2.84%):

		Long-Term
		Expected Real
Asset Class	Target	Rate of Return*
Growth	65.00%	
US Large	23.00%	3.23%
US Small	5.00%	2.75%
International Developed	18.00%	4.44%
International Developed Small	5.00%	5.09%
Emerging Markets	7.00%	4.58%
Private Equity	7.00%	8.56%
Income	14.00%	
Bank Loans	3.00%	0.67%
High Yield Corporate Credit	3.00%	2.05%
Emerging Market Debt	3.00%	4.09%
Emerging Market Debt Local	N/A	1.66%
Private Credit	5.00%	3.96%
111,400 015410	2.0070	2.5070
Inflation Protection	11.00%	
US TIPS	3.00%	0.00%
REITS	0.00%	3.45%
Real Estate/Infrastructure	8.00%	3.45%
Value Add Real Estate	N/A	5.45%
D. 1. 2514 4	10.000/	
Risk Mitigation	10.00%	(4.0.60.()
Cash	1.00%	(1.86%)
Short-Term Govt/Credit	3.00%	0.18%
US Treasury	3.00%	0.09%
Core Fixed Income	0.00%	0.60%
Core Plus Fixed Income	3.00%	0.84%

ILCS limits the Fund's investments in equities, mutual funds, and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

## a. Plan Descriptions (Continued)

#### Police Pension Plan (Continued)

#### Investment Rate of Return

For the year ended April 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (3.25%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy does not require pledging of collateral for all bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

The Fund has the following recurring fair value measurements as of April 30, 2022: The mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. Treasury obligations, U.S. agency securities, corporate bonds, and municipal bonds are valued using quoted matrix pricing models based on various market and industry inputs (Level 2 inputs).

#### Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2022:

		Investment Maturities (in Years)					
			Less				Greater
Investment Type	Fair Value		than 1		1-5	6-10	than 10
U.S. Treasury							
obligations	\$ 5,135,894	\$	590,941	\$	3,347,854	\$ 1,197,099	\$ -
U.S. agency securities	1,407,628		-		724,394	258,638	424,596
Corporate bonds	3,259,278		405,509		1,665,081	1,188,688	-
Municipal bonds	78,125		=		=	51,356	26,769
TOTAL	\$ 9,880,925	\$	996,450	\$	5,737,329	\$ 2,695,781	\$ 451,365

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

#### a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Interest Rate Risk* (Continued)

In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to have an average maturity/modified duration of approximately five years. This average is adjusted upward when interest rates are rising and downward when they are falling in order to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

#### Credit Risk

In accordance with its investment policy, the Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by investing primarily in U.S. Treasury obligations, U.S. agency obligations, and requiring that municipal and corporate bonds must be rated as investment grade by one of the two largest rating services at the time of purchase. The U.S. Treasury obligations and U.S. agency securities are rated AAA. Corporate bonds are rated ranging from AA1 to BAA3. Municipal bonds are rated AA2.

## Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. The Fund is exposed to custodial credit risk as the broker also serves as the custodian. However, the custodian has issued an excess SIPC policy to the Fund to mitigate the exposure to custodial credit risk.

#### Concentration of Credit Risk

Concentration of credit risk is the risk that the Fund has a high percentage of its investments invested in one type of investment. The Fund's investment policy limits the amount of the portfolio that can be invested in any one investment category.

	Percent of Portfolio			
Diversification by Asset Class	Minimum	Maximum		
Growth	44%	55%		
Income	14%	18%		
Inflation Protection	7%	11%		
Risk Mitigation	20%	28%		

#### a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

**Actuarial Assumptions** 

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial valuation date April 30, 2022

Actuarial cost method Entry-age normal

Assumptions

Inflation 2.25%

Salary increases 3.75% to 8.72%

Interest rate 6.75%

Asset valuation method Fair value

Active, Disabled, and Spouse mortality rates used in the April 30, 2022 valuation were based on the PubS-2010 study.

#### Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT			
MAY 1, 2021	\$ 54,232,485	\$ 32,883,806	\$ 21,348,679
Changes for the period			
Service cost	803,930	-	803,930
Interest	3,447,138	-	3,447,138
Difference between expected			
and actual experience	(1,391,697)	-	(1,391,697)
Changes in assumptions	-	-	-
Changes in benefits	-	-	-
Employer contributions	-	1,683,339	(1,683,339)
Employee contributions	-	374,172	(374,172)
Net investment income	-	(2,016,009)	2,016,009
Benefit payments and refunds	(2,348,477)	(2,348,477)	-
Administrative expense		(47,618)	47,618
Net changes	510,894	(2,354,593)	2,865,487
BALANCES AT			
APRIL 30, 2022	\$ 54,743,379	\$ 30,529,213	\$ 24,214,166
,		· / /	· , , ,

The funded status of the plan as of April 30, 2022 is 55.77%.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 6.75% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

		Current	
	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 32,339,785	\$ 24,214,166	\$ 17,631,007

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2022, the City recognized pension expense of \$2,448,520. At April 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to the Police Pension Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources		
Difference between expected and actual experience Changes in assumptions Net difference between projected and actual earnings on pension plan investments	\$ 1,771,424 988,650 983,492	\$ 1,219,611 238,695		
TOTAL	\$ 3,743,566	\$ 1,458,306		

#### a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to Police Pension Plan will be recognized in pension expense as follows:

Fiscal Year	
Ending	
April 30,	
2023	\$ 739,550
2024	453,148
2025	98,459
2026	1,084,316
2027	49,578
Thereafter	(139,791)
TOTAL	\$ 2,285,260

#### 8. OTHER POSTEMPLOYMENT BENEFITS

#### a. Plan Description

In addition to the pension benefits described in Note 7, the City provides postemployment health care benefits (OPEB) to certain retirees under its Healthcare Benefits Program, a single-employer plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the City and can be amended by the City under its personnel manual and union contracts. To be eligible, employees must be enrolled in the City's healthcare plan at time of retirement, and receive a pension from either IMRF or the Fund. The City provides an explicit premium subsidy to certain retirees who meet eligibility conditions, and healthcare access to other retired members provided the member pays 100% of the blended premium. Police officers who become disabled in the line of duty during an emergency receive continuation of healthcare benefits at no cost to the member. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the City's insurance provider.

#### b. Benefits Provided

All healthcare benefits are provided through the City's health plan. The benefit levels are similar to those afforded to active employees. Benefits include general in-patient and out-patient medical services, vision care, dental care, and prescriptions. Upon a retired participant reaching the age of 65, Medicare becomes the primary insurer and the City's plan becomes secondary. A separate, audited GAAP basis report is not issued for the plan.

## c. Membership

At April 30, 2022, membership consisted of:

Inactive employees or beneficiaries currently receiving	
benefit payments	28
Inactive employees entitled to but not yet receiving	
benefit payments	-
Active employees	92
TOTAL	120

## d. Total OPEB Liability

The City's total OPEB liability of \$7,305,862 was measured as of April 30, 2022 and was determined by an actuarial valuation as of May 1, 2022.

## e. Actuarial Assumptions and Other Inputs

The total OPEB liability at April 30, 2022, as determined by an actuarial valuation as of May 1, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Salary Increases	3.00%
Discount rate	3.21%
Healthcare cost trend rates	4.75% to 5.25% Initial 5.00% to 6.00% Ultimate

## e. Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on The Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

Active IMRF mortality rates follow the PubG-2010(B) table with improved rates, weighted per IMRF Experience Study Report dated December 14, 2020. For police, active mortality follows the sex distinct raw rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved generationally using MP-2019 Improvement Rates. Retiree mortality follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the sex distinct raw rates as developed in the PubS-2010(A) Study Improved to 2017 using MP-2019 Improvement Rates. These rates are then improved generationally using MP-2019 Improvement Rates. Disabled mortality follows the sex distinct raw rates as developed in the PubS-2010 Study for Disabled Participants improved to 2017 using MP-2019 Improvement Rates. These rates are then improved generationally using MP-2019 Improvement Rates. Spouse Mortality follows the sex distinct raw rates as developed in the PubS-2010(A) Study for Contingent Survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for General Employees was used. Mortality Improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

## f. Changes in the Total OPEB Liability

	-	otal OPEB Liability
BALANCES AT MAY 1, 2021	\$	7,232,916
Changes for the period		
Service cost		220,430
Interest		162,478
Differences between expected and actual experience		75,947
Changes in assumptions		(235,329)
Benefit payments		(150,580)
- ·		<b>72</b> 046
Net changes		72,946
BALANCES AT APRIL 30, 2022	\$	7,305,862

Changes in assumptions were made in relation to the discount rate changing from 2.27% to 3.21%. In addition, there were changes in assumptions related to mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates. Finally, the active participation assumption was changed from 30% to 80%.

## g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the current discount rate as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

		Current							
	19	% Decrease	scount Rate	19	% Increase				
		(2.21%)		(3.21%)	(4.21%)				
Total OPEB liability	\$	8,638,770	\$	7,305,862	\$	6,270,849			

The table below presents the total OPEB liability of the City calculated using the current healthcare rate as well as what the City's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

				Current			
	1	% Decrease	Hea	althcare Rate	]	1% Increase	
		(Varies)		(Varies)		(Varies)	
Total OPEB liability	\$	6,147,234	\$	7,305,862	\$	8,826,008	

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2022, the City recognized OPEB expense of \$747,474. At April 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	O	Deferred outflows of Resources	Deferred Inflows of Resources			
Differences between expected and actual experience Changes in assumptions	\$	1,483,275 1,760,330	\$	215,301		
TOTAL	\$	3,243,605	\$	215,301		

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending April 30,	
2023	\$ 364,566
2024	364,566
2025	364,566
2026	364,566
2027	364,566
Thereafter	1,205,474
TOTAL	\$ 3,028,304

#### 9. COMMITMENTS AND CONTINGENCIES

## **DuPage Water Commission**

The City has a contract for the purchase of Lake Michigan water from the DuPage Water Commission (the Commission). The Commission's obligation to deliver lake water is limited to certain specified maximum amounts as defined by the terms of the agreement. The City is obligated to pay a share of operation and maintenance costs on a monthly basis computed based on current price and consumption.

## Litigation

The City is a defendant in various lawsuits. The outcome of these lawsuits is not presently determinable in the opinion of the City's attorneys.

#### Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

## 10. INDIVIDUAL FUND DISCLOSURES

Transfers between major funds and nonmajor funds are as follows:

Fund	,	Transfers In	,	Transfers Out
T und		111		Out
General	\$	60,000	\$	200,000
Capital Projects		1,010,171		-
TIF District #1		-		1,010,171
Water/Sewer Operations		-		300,000
Nonmajor Governmental				
Road and Bridge		-		100,000
Tourism		-		60,000
Capital Equipment Replacement		600,000		-
TOTAL ALL FUNDS	\$	1,670,171	\$	1,670,171

The purposes of significant interfund transfers are as follows:

- Transfer from the TIF District #1 Fund to the Capital Projects Fund of \$1,010,171 to cover construction costs of property located within the TIF District.
- Transfer from Tourism Fund to General Fund of \$60,000 to cover the costs to administer the tourism programs incurred by the General Fund.
- Transfer from the General Fund to Capital Equipment Replacement Fund of \$200,000 to cover the cost of vehicle and equipment purchases for governmental funds.
- Transfer from Water/Sewer Operations Fund to Capital Equipment Replacement Fund of \$300,000 to cover the cost of vehicle and equipment purchases for enterprise funds.
- Transfer from Road and Bridge Fund to Capital Equipment Replacement Fund of \$100,000 to cover the cost of vehicle and equipment purchases for road and bridge purposes.

## 10. INDIVIDUAL FUND DISCLOSURES (Continued)

Individual fund advances are as follows:

Advance From	Advance To	-	Amount		
General General	Commuter Parking Water/Sewer Operations	\$	279,379 873,161		
Capital Equipment Replacement Capital Equipment Replacement	Commuter Parking Water/Sewer Operations		300,000 803,626		
TOTAL	-	\$	2,256,166		

The purposes of the advances from/to other funds are as follows:

- \$873,161 due to the General Fund from the Water/Sewer Operations Fund to cover certain operating costs.
- \$579,379 advance to the Commuter Parking Fund from the General Fund and Capital Equipment Replacement Fund to cover costs associated with reconstruction of the parking lot as well as covering cash deficits.
- \$803,626 due to the Capital Equipment Replacement Fund from the Water/Sewer Operations Fund to cover certain operating costs.

#### 11. ECONOMIC INCENTIVES

The City rebates or abates certain taxes to recruit, retain, or improve local business facilities or their supporting public infrastructure under certain circumstances. The terms of these arrangements are specified within written agreements with the businesses concerned.

In November 2009, the City entered into a sales tax reimbursement agreement with a developer to construct a retail gasoline/convenience store within the City. Under the agreement, the City has agreed to remit to the developer 50% of sales tax collected from the retail store during each calendar year in excess of \$15,000. The first \$15,000 is to be retained exclusively by the City. The agreement is in effect for a period of 20 years or until the cumulative amount of \$1,250,000 has been rebated to the developer, whichever occurs first. The total rebates incurred and paid during the year ended April 30, 2022 was \$49,917 and is recorded as an expenditure in the General Fund.

NOTES TO FINANCIAL STATEMENTS (Continued)

## 11. ECONOMIC INCENTIVES (Continued)

In January 2017, the City entered into a sales tax reimbursement agreement with a retailer to expand their business within the City. Under the agreement, the City has agreed to remit to the retailer 0.25% of all taxable revenue generated at the property if the growth of the local sales tax receipts is 5% or greater than the prior sales tax year. If the growth of the local sales tax receipts is less than 5% from the prior sales tax year, the City will remit to the retailer 0.125% of all taxable revenue generated at the property. The agreement is in effect for a period of five years from the commencement date. The total rebates incurred and paid during the year ended April 30, 2022 was \$104,549 and is recorded as an expenditure in the General Fund.

## REQUIRED SUPPLEMENTARY INFORMATION

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

		Original Budget		Actual		
REVENUES						
Taxes	\$	4,385,472	\$	4,385,472	\$	4,380,174
Licenses and permits	•	1,326,000	,	1,326,000	*	618,931
Intergovernmental		6,307,120		6,307,120		7,881,345
Charges for services		691,480		691,480		474,077
Fines and forfeits		913,900		913,900		570,647
Investment income		47,500		47,500		(31,958)
Miscellaneous		523,491		523,491		307,990
Total revenues		14,194,963		14,194,963		14,201,206
EXPENDITURES						
General government		4,374,566		4,374,566		4,706,874
Public safety		8,241,685		8,241,685		8,356,419
Highways and streets		1,421,871		1,421,871		1,391,540
Total expenditures		14,038,122		14,038,122		14,454,833
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		156,841		156,841		(253,627)
OTHER FINANCING SOURCES (USES)						
Transfers in		250,000		250,000		60,000
Transfers (out)		(200,000)		(200,000)		(200,000)
Total other financing sources (uses)		50,000		50,000		(140,000)
NET CHANGE IN FUND BALANCE	\$	206,841	\$	206,841	:	(393,627)
FUND BALANCE, MAY 1						9,158,564
FUND BALANCE, APRIL 30					\$	8,764,937

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TIF DISTRICT #1 FUND

	Original				
	 Budget	Budget		Actual	
REVENUES					
Taxes					
Property taxes	\$ 2,500,000	\$	2,500,000	\$	2,386,040
Investment income	 500		500		2,363
Total revenues	 2,500,500		2,500,500		2,388,403
EXPENDITURES					
Economic development					
Contractual services	-		-		1,521,845
Capital outlay	-		-		73,900
Debt service					
Interest and fiscal charges	 -		-		279,524
Total expenditures	 _		-		1,875,269
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	2,500,500		2,500,500		513,134
OTHER FINANCING SOURCES (USES)					
Premium on bonds	_		_		1,464,524
Bond issuance	_		_		14,315,000
Transfers (out)	(800,000)		(800,000)		(1,010,171)
Total other financing sources (uses)	(800,000)		(800,000)		14,769,353
NET CHANGE IN FUND BALANCE	\$ 1,700,500	\$	1,700,500	į	15,282,487
FUND BALANCE, MAY 1					1,071,009
FUND BALANCE, APRIL 30			;	\$	16,353,496

## SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND

#### Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 552,503	\$ 521,086	\$ 524,474	\$ 501,726	\$ 497,246	\$ 572,985	\$ 561,546
Contributions in relation to the actuarially determined contribution	552,503	521,086	524,474	501,726	497,246	572,985	561,546
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 
Covered payroll	\$ 4,532,650	\$ 4,376,856	\$ 4,530,428	\$ 4,479,472	\$ 4,645,978	\$ 4,758,860	\$ 4,815,117
Contributions as a percentage of covered payroll	12.19%	11.91%	11.58%	11.20%	10.70%	12.04%	11.66%

## Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 22 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually, and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

## SCHEDULE OF EMPLOYER CONTRIBUTIONS POLICE PENSION FUND

#### Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 1,019,884	\$ 1,023,940	\$ 1,081,298	\$ 1,181,154	\$ 1,300,127	\$ 1,423,207	\$ 1,490,747	\$ 1,683,338
Contributions in relation to the actuarially determined contribution	883,238	1,023,960	1,081,300	1,181,162	1,300,128	1,423,207	1,490,747	1,683,339
CONTRIBUTION DEFICIENCY (Excess)	\$ 136,646	\$ (20)	\$ (2)	\$ (8)	\$ (1)	\$ 	\$ 	\$ (1)
Covered payroll	\$ 3,101,656	\$ 3,246,190	\$ 3,390,761	\$ 3,509,438	\$ 3,288,479	\$ 3,315,891	\$ 3,848,342	\$ 3,447,704
Contributions as a percentage of covered payroll	28.48%	31.54%	31.89%	33.66%	39.54%	42.92%	38.74%	48.82%

## Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of the beginning of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was 3.00% increasing payments, and the amortization period was 22-23 years; the asset valuation method was five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 6.75% annually, projected salary increases assumption of 3.75% to 8.72% compounded annually, and postretirement benefit increases of 3.25% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

# SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY (ASSET) AND RELATED RATIOS ILLINOIS MUNICIPAL RETIREMENT FUND

## Last Seven Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	5	2016	201	7	2018		2019	2020	2021
TOTAL PENSION LIABILITY										
Service cost	\$ 481	,907	\$ 452,339	\$ 45	5,926	\$ 435,38	5 \$	459,313	\$ 474,226	\$ 467,569
Interest	1,915	,795	1,978,938	2,07	7,093	2,128,99	4	2,244,185	2,272,133	2,338,871
Changes of benefit terms		-	=		-	-		-	-	-
Differences between expected and actual experience	(516	,170)	(33,477)	29	2,280	420,94	5	(911,854)	(29,240)	(483,293)
Changes of assumptions	33	,818,	(70,106)	(90	7,985)	905,62	9	-	(299,407)	-
Benefit payments, including refunds of member contributions	(991	,083)	(1,053,344)	(1,12	9,241)	(1,300,82	7)	(1,369,637)	(1,457,570)	(1,530,154)
Net change in total pension liability	924	,267	1,274,350	78	8,073	2,590,12	6	422,007	960,142	792,993
Total pension liability - beginning	25,832	,620	26,756,887	28,03	1,237	28,819,31	0	31,409,436	31,831,443	32,791,585
TOTAL PENSION LIABILITY - ENDING	\$ 26,756	,887	\$ 28,031,237	\$ 28,81	9,310	\$ 31,409,43	6 \$	31,831,443	\$ 32,791,585	\$ 33,584,578
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 558	,047	\$ 525,356	\$ 52	6,216	\$ 558,71	7 \$	443,666	\$ 591,709	\$ 599,490
Contributions - member		,200	193,219		5,732	215,87		209,749	232,225	236,204
Net investment income		,862	1,602,686		4,445	(1,464,78		4,990,042	4,247,246	5,631,343
Benefit payments, including refunds of member contributions	(991	,083)	(1,053,344)	(1,12	9,241)	(1,300,82	7)	(1,369,637)	(1,457,570)	(1,530,154)
Other (net transfer)	(439	,575)	(32,789)	(39	4,345)	536,88	4	(765,110)	(121,445)	(841,306)
Net change in plan fiduciary net position	(552	,549)	1,235,128	3,46	2,807	(1,454,13	0)	3,508,710	3,492,165	4,095,577
Plan fiduciary net position - beginning	23,888	,296	23,335,747	24,57	0,875	28,033,68	2	26,579,552	30,088,262	33,580,427
PLAN FIDUCIARY NET POSITION - ENDING	\$ 23,335	,747	\$ 24,570,875	\$ 28,03	3,682	\$ 26,579,55	2 \$	30,088,262	\$ 33,580,427	\$ 37,676,004
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 3,421	,140	\$ 3,460,362	\$ 78	5,628	\$ 4,829,88	4 \$	1,743,181	\$ (788,842)	\$ (4,091,426)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
Plan fiduciary net position as a percentage of the total pension liability	87.21%	87.66%	97.27%	84.62%	94.52%	102.41%	112.18%
Covered payroll	\$ 4,464,061	4,285,625	\$ 4,571,815	\$ 4,450,647 \$	4,607,127	\$ 4,838,178 \$	4,873,173
Employer's net pension liability (asset) as a percentage of covered payroll	76.64%	80.74%	17.18%	108.52%	37.84%	(16.30%)	(83.96%)

<sup>2015:</sup> Changes in assumptions related to investment rate of return, retirement age, and mortality were made since the prior measurement date.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

<sup>2016:</sup> Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

<sup>2017:</sup> Changes in assumptions related to inflation rates, salary rates, and mortality were made since the prior measurement date.

<sup>2018:</sup> Changes in assumptions related to the discount rate were made since the prior measurement date.

<sup>2020:</sup> Changes in assumptions related to inflation rates, retirement age, and mortality were made since the prior measurement date.

#### SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS POLICE PENSION FUND

Last Eight Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service cost	\$ 699,643	\$ 646,508	\$ 760,237	\$ 726,239	\$ 775,260	\$ 774,819	\$ 846,867	\$ 803,930
Interest	2,297,128	2,424,056	2,686,344	2,769,286	2,961,412	3,092,901	3,372,000	3,447,138
Changes of benefit terms	-	-	-	-	-	300,534	-	-
Differences between expected and actual experience	-	(352,566)	297,731	1,063,649	106,218	700,199	1,207,446	(1,391,697)
Changes in assumptions	-	2,368,669	(1,096,299)	-	-	1,201,630	-	-
Benefit payments, including refunds of member contributions	(1,069,412)	(1,163,299)	(1,238,569)	(1,599,900)	(1,825,822)	(1,963,984)	(2,102,676)	(2,348,477)
Net change in total pension liability	1,927,359	3,923,368	1,409,444	2,959,274	2,017,068	4,106,099	3,323,637	510,894
Total pension liability - beginning	34,566,236	36,493,595	40,416,963	41,826,407	44,785,681	46,802,749	50,908,848	54,232,485
TOTAL PENSION LIABILITY - ENDING	\$ 36,493,595	\$ 40,416,963	\$ 41,826,407	\$ 44,785,681	\$ 46,802,749	\$ 50,908,848	\$ 54,232,485	\$ 54,743,379
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ 883,238	\$ 1,023,960	\$ 1,081,300	\$ 1,181,162	\$ 1,300,128	\$ 1,423,207	\$ 1,490,747	\$ 1,683,339
Contributions - member	298,262	332,138	320,719	303,265	328,458	328,238	335,137	374,172
Net investment income	1,197,294	(358,480)	2,100,822	1,886,339	1,159,230	(343,801)	7,329,693	(2,016,009)
Benefit payments, including refunds of member contributions	(1,069,412)	(1,163,299)	(1,238,569)	(1,599,900)	(1,825,822)	(1,963,984)	(2,102,676)	(2,348,477)
Administrative expense	(39,466)	(38,886)	(46,234)	(58,137)	(52,063)	(53,053)	(39,747)	(47,618)
Net change in plan fiduciary net position	1,269,916	(204,567)	2,218,038	1,712,729	909,931	(609,393)	7,013,154	(2,354,593)
Plan fiduciary net position - beginning	20,573,998	21,843,914	21,639,347	23,857,385	25,570,114	26,480,045	25,870,652	32,883,806
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,843,914	\$ 21,639,347	\$ 23,857,385	\$ 25,570,114	\$ 26,480,045	\$ 25,870,652	\$ 32,883,806	\$ 30,529,213
EMPLOYER'S NET PENSION LIABILITY	\$ 14,649,681	\$ 18,777,616	\$ 17,969,022	\$ 19,215,567	\$ 20,322,704	\$ 25,038,196	\$ 21,348,679	\$ 24,214,166

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	59.86%	53.54%	57.04%	57.09%	56.58%	50.82%	60.63%	55.77%
Covered payroll	\$ 3,101,656 \$	3,246,190 \$	3,390,761	\$ 3,509,438	\$ 3,288,479 \$	3,315,891	\$ 3,848,342	3,447,704
Employer's net pension liability as a percentage of covered payroll	472.32%	578.45%	529.94%	547.54%	618.00%	755.10%	554.75%	702.33%

Notes to Required Supplementary Information

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

<sup>2016 -</sup> Actuarial assumptions were updated to reflect revised expectations with respect to mortality rates, mortality improvement rates, retirement rates, disability rates, and termination rates.

<sup>2017 -</sup> Actuarial assumptions were updated to reflect revised expectations with respect to mortality rates.

<sup>2020 -</sup> Actuarial assumptions were updated to reflect changes to pay increases, inflation rate, mortality rates, retirement rates, termination rates, disability rates, and martial assumptions. In addition, the changes of benefit terms were due to changes in plan benefits required under PA-101-0610 (SB 1300).

## SCHEDULE OF CHANGES IN THE EMPLOYER'S TOTAL OPEB LIABILITY AND RELATED RATIOS OTHER POSTEMPLOYMENT BENEFIT PLAN

#### Last Five Fiscal Years

MEASUREMENT DATE APRIL 30,	2018	2019	2020	2021	2022
TOTAL OPEB LIABILITY					
Service cost	\$ 46,442	\$ 48,286	\$ 44,506	\$ 192,722	\$ 220,430
Interest	101,880	104,291	104,471	167,046	162,478
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	-	1,922,040	-	75,947
Changes in assumptions	-	70,859	1,862,469	423,131	(235,329)
Benefit payments, including refunds of member contributions	(84,163)	(90,967)	(137,975)	(150,437)	(150,580)
Net change in total OPEB liability	64,159	132,469	3,795,511	632,462	72,946
Total OPEB liability - beginning	 2,608,315	2,672,474	2,804,943	6,600,454	7,232,916
TOTAL OPEB LIABILITY - ENDING	\$ 2,672,474	\$ 2,804,943	\$ 6,600,454	\$ 7,232,916	\$ 7,305,862
Covered-employee payroll	\$ 8,308,877	\$ 8,356,127	\$ 8,585,920	\$ 8,492,020	\$ 8,746,780
Employer's total OPEB liability as a percentage of covered-employee payroll	32.16%	33.57%	76.88%	85.17%	83.53%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

<sup>2022 -</sup> Actuarial assumptions were updated to reflect changes in the discount rate from 2.27% to 3.21%. Additionally, there were changes in assumptions related to mortality rates, mortality improvement rates, retirement rates, termination rates, and disability rates. Finally, the assumption of active employees electing coverage at retirement was increased from 30% to 80%.

<sup>2021 -</sup> Actuarial assumptions were updated to reflect changes in the discount rate from 2.56% to 2.27%.

<sup>2020 -</sup> Actuarial assumptions were updated to reflect changes in the discount rate from 3.79% to 2.56%. Additionally there were changes to assumptions related to inflation rate, payroll increases, mortality rates, mortality improvement rates, retirement rates, termination rates, and disability rates.

<sup>2019 -</sup> Actuarial assumptions were updated to reflect changes in the discount rate from 3.97% to 3.79%.

## SCHEDULE OF INVESTMENT RETURNS POLICE PENSION FUND

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Annual money-weighted rate of return,	5.98%	(1.54%)	9.99%	7.98%	4.72%	(1.33%)	28.99%	(3.25%)
net of investment expense								

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

#### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2022

#### 1. BUDGETS

The City operates under the Illinois Municipal Budget Law.

All departments of the City submit budget requests to the City Manager so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the City Council for review. The City Council holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is employed during the year. Encumbrances are not reported in the financial statements.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Budgetary authority lapses at the fiscal year end.

Annual appropriations are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and the Pension Trust Fund. Budgets for these funds are adopted on a basis consistent with GAAP, except that in the Enterprise Funds, capital outlays and principal payments are budgeted as expenses, while GASB 68 and GASB 75 adjustments are not budgeted.

Expenditures may not legally exceed appropriations at the fund level.

#### 2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

Fund	Excess
General	\$ 591,647
TIF District #1	1,875,269
Motor Fuel Tax	29,480
TIF District #2	9,265
Land Acquisition	127

## COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

## MAJOR GOVERNMENTAL FUNDS

## SCHEDULE OF REVENUES - BUDGET AND ACTUAL GENERAL FUND

	Original	Final	
	Budget	Budget	Actual
REVENUES			
Taxes			
Property taxes, current	\$ 3,256,472	\$ 3,256,472	\$ 3,332,713
Replacement tax	29,000	29,000	72,513
Telecommunication tax	800,000	800,000	691,439
Utility tax	 300,000	300,000	283,509
Total taxes	4,385,472	4,385,472	4,380,174
Licenses and permits			
Building permits	825,000	825,000	226,697
Rental housing inspection fees	85,000	85,000	83,945
Contractors registration	50,000	50,000	46,100
Business licenses	130,000	130,000	77,663
Liquor licenses	64,000	64,000	57,000
Vehicle licenses	165,000	165,000	122,891
Georgetown permits	 7,000	7,000	4,635
Total licenses and permits	 1,326,000	1,326,000	618,931
Intergovernmental			
Income tax	1,540,000	1,540,000	2,022,605
Sales tax	4,150,000	4,150,000	4,368,574
Use tax	612,500	612,500	537,436
Tobacco enforcement grant	2,420	2,420	1,613
Vest grant	2,200	2,200	-
ARPA grant	-	-	925,852
IDOT enforcement grant	 -	-	25,265
Total intergovernmental	6,307,120	6,307,120	7,881,345
Charges for services			
Cable TV franchise fees	225,000	225,000	200,882
Right of way usage fee	53,580	53,580	-
Plan review fees	-	-	42,339
Re-inspection fees	15,000	15,000	240
Rent - city owned property	148,200	148,200	121,378
Reimbursement - police service	96,000	96,000	22,509
E-ticketing fee	1,900	1,900	2,267

## SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	 Original Budget	Final Budget	Actual
REVENUES (Continued)			
Charges for services (Continued)			
Administration fee - impounded vehicles	\$ 105,000	\$ 105,000	\$ 61,500
Administration fee - FTA booking	1,800	1,800	1,820
Other police revenue	15,000	15,000	6,592
Over weight permit fees	20,000	20,000	7,900
Alarm fees	 10,000	10,000	6,650
Total charges for services	 691,480	691,480	474,077
Fines and forfeits			
Court fines	260,000	260,000	170,341
Police fines	37,500	37,500	38,701
Stray animal fines	900	900	90
Liquor license fines	1,000	1,000	-
Court supervision	9,500	9,500	476
DUI tech fund fees	20,000	20,000	7,516
Red light enforcement	 585,000	585,000	353,523
Total fines and forfeits	913,900	913,900	570,647
Investment income	 47,500	47,500	(31,958)
Miscellaneous			
IPBC	300,000	300,000	105,548
Pull tabs and jar game	2,500	2,500	1,888
Bond forfeitures	7,000	7,000	18,370
Electric aggregation	83,946	83,946	85,322
Employee health care contribution	-	-	-
Park district bank runs	5,000	5,000	-
Dumeg receipts	23,545	23,545	20,625
Auction proceeds	1,500	1,500	810
Miscellaneous	100,000	100,000	75,427
Total miscellaneous	523,491	523,491	307,990
TOTAL REVENUES	\$ 14,194,963	\$ 14,194,963	\$ 14,201,206

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL GENERAL FUND

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Legislative - administration			
Personal services			
Salaries	\$ 667,039	\$ 667,039	\$ 746,463
Overtime pay	750	750	5,401
Leave time buy-back	7,010	7,010	7,060
Longevity pay	700	700	700
Elected officials	83,500	83,500	83,365
Deferred compensation	5,000	5,000	5,000
Health insurance	118,630	118,630	208,114
FICA expenditures	58,063	58,063	105,571
IMRF expenditures	86,450	86,450	87,955
Total personal services	1,027,142	1,027,142	1,249,629
Contractual services			
Telephone/alarm line	2,160	2,160	2,640
Printing	3,000	3,000	2,446
Professional services	36,000	36,000	28,907
Recording fees	2,500	2,500	2,001
Education and training	1,250	1,250	709
Dues and subscriptions	4,500	4,500	4,082
Dues and subscriptions - legislative	16,500	16,500	15,705
Total contractual services	65,910	65,910	56,490
Commodities			
Gasoline	-	-	50
Maintenance - vehicles	200	200	36
Books and publications	200	200	1 747
Office supplies	3,500	3,500	1,747
Total commodities	3,700	3,700	1,833
Other charges			
Business expenses	1,500	1,500	999
Conference/meetings	2,000	2,000	5,212
Conference/meetings - legislative	10,000	10,000	10,798
Miscellaneous	4,500	4,500	5,415
Total other charges	18,000	18,000	22,424
Total legislative - administration	1,114,752	1,114,752	1,330,376
Building department			
Personal services			
Salaries	204,020	204,020	209,431
Overtime pay	250	250	-
Leave time buy-back	2,852	2,852	-
Stipends	400	400	-
Health insurance	20,000	20,000	18,692
FICA expenditures	15,667	15,667	15,794
IMRF expenditures	23,326	23,326	22,756

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

Building department (Continued)   Supplement		Original Budget	Final Budget	Actual
Building department (Continued)   Continued services   Finance	GENERAL GOVERNMENT (Continued)			
Printing         \$ 3,000         \$ 3,000         \$ 1.05           Maintenance - vehicles         1,350         1,350         - 1.50           Publish legal notice         1,500         1,500         3,250           Education and training         7,950         7,950         3,720           Dues and subscriptions         2,500         2,500         1,115           Property maintenance         2,500         2,500         1,164           Commodities         2,500         2,500         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,750         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         2,500         2,750         1,216           Books and publications         1,700         1,700         -           Maintenance - vehicles         2,500         2,750         1,216           Books and publications         1,700         1,700         -           Safety equipment         1,700         1,700         -           Total commodities				
Maintenance - vehicles         1,350         1,350         229,084           Professional services         80,000         829,084         229,084           Publish legal notice         1,500         1,500         3,250           Education and training         7,950         7,950         3,750           Dues and subscriptions         2,500         2,500         1,115           Property maintenance         2,500         2,500         1,8648           Total contractual services         98,800         98,800         252,574           Commodities         2,750         2,750         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Total commodities         1,500         1,500         753           Total commodities         1,750         1,750         -				
Professional services         80,000         80,000         229,084           Publish legal notice         1,500         1,500         3,250           Education and training         7,950         7,950         372           Dues and subscriptions         2,500         2,500         1,105           Property maintenance         2,500         2,500         1,864           Total contractual services         98,800         98,800         252,574           Commodities         2,750         2,750         1,216           Gasoline         2,750         2,750         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         1,700         1,700         -           Uniforms         1,700         1,700         -           Satery equipment         400         400         -           Office equipment         1,750         1,500         7.53           Total commodities         10,250         1,750         -           Capital outlay         1,750				\$ 105
Publish legal notice         1.500         1,500         3,250           Education and training         7,950         7,950         372           Dues and subscriptions         2,500         2,500         1,115           Property maintenance         2,500         2,500         1,115           Total contractual services         98,800         98,800         252,574           Commodities         2,750         2,750         1,216           Gasoline         2,750         2,750         1,216           Books and publications         1,400         1,400         1,700         -           Maintenance - building/grounds         1,700         1,700         -         (480)           Uniforms         1,700         1,700         -         -         (480)           Uniforms         1,500         1,500         1,500         -         -         -           Safety equipment         400         400         -				-
Education and training   7,950   7,950   372   1,115     Properly maintenance   2,500   2,500   1,115     Properly maintenance   2,500   2,500   1,115     Properly maintenance   2,500   2,500   1,115     Residual contractual services   98,800   98,800   252,574     Commodities   2,750   2,750   1,216     Books and publications   1,400   1,400   - 1,400   1,400   - 1,400   1,400   - 1,400   1,700   1,500   7,53     Total commodities   10,250   10,250   2,762     Capital outlay   1,750   1,750   - 1,750   - 1,750   1,750   - 1,750   1,7			,	
Dues and subscriptions         2,500         2,500         1,15           Property maintenance         2,500         2,500         18,648           Total contractual services         98,800         98,800         252,574           Commodities         2,750         2,750         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         1,700         1,700         -           Safety equipment         400         400         -           Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total capital outlay         1,750         1,750         -           Total building department         3,000         3,000         820           Total other charges         3,000         3,000         820           Finance department         2,500				
Property maintenance         2,500         2,500         18,648           Total contractual services         98,800         98,800         252,574           Commodities         2,750         2,750         1,216           Gasoline         2,750         2,500         1,200           Maintenance - vehicles         2,500         2,500         1,700           Maintenance - building/grounds         -         -         -         (480)           Uniforms         1,700         1,700         -         -           Safety equipment         400         400         -         -           Office supplies         1,500         1,500         1,500         -           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total publiding department         380,315         380,315         522,829				
Total contractual services         98,800         98,800         252,574           Commodities         30,000         2,750         1,216           Books and publications         1,400         1,400         1,200           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         -         -         (480)           Uniforms         1,700         1,700         -           Safety equipment         400         400         -           Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services         3399         3399         3,399         3,399         3,399         3,399 <td></td> <td></td> <td></td> <td></td>				
Commodities         2,750         2,750         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehicles         1,700         1,700         1,700           Safety equipment         400         400         -           Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         2,500         3,000         820           Fersonal services         3,300         3,000         820           Finance department         2,500         1,000         1,000         4,000         4,000         4,000         4,000 <td>Property maintenance</td> <td></td> <td>2,500</td> <td>18,048</td>	Property maintenance		2,500	18,048
Gasoline         2,750         2,750         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - building/grounds         -         -         -         (480)           Uniforms         1,700         1,700         -         -           Safety equipment         400         400         -         -           Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         9         1,000         1,000         4,644         1,000         1,000         4,644         1,000         1,000         4,644         1,000 <td>Total contractual services</td> <td>98,800</td> <td>98,800</td> <td>252,574</td>	Total contractual services	98,800	98,800	252,574
Gasoline         2,750         2,750         1,216           Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - building/grounds         -         -         -         (480)           Uniforms         1,700         1,700         -         -           Safety equipment         400         400         -         -           Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         9         1,000         1,000         4,644         1,000         1,000         4,644         1,000         1,000         4,644         1,000 <td>Commodities</td> <td></td> <td></td> <td></td>	Commodities			
Books and publications         1,400         1,400         -           Maintenance - vehicles         2,500         2,500         1,273           Maintenance - vehilding/grounds         -         -         -         (480)           Uniforms         1,700         1,700         -		2.750	2.750	1.216
Maintenance - vehicles         2,500         2,500         1,273           Maintenance - building/grounds         7         -         (480)           Uniforms         1,700         1,700         -           Safety equipment         400         400         -           Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services         3         367,487         367,487         363,861           Overtime pay         1,000         1,000         4,664         4,664         4,664         4,664         4,664         4,664         4,664         4,664         4,664         4,664         4,664         4,664         4,664         4,664 </td <td></td> <td></td> <td></td> <td>-</td>				-
Maintenance - building/grounds         -         -         (480)           Uniforms         1,700         1,700         -           Safety equipment         400         400         -           Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Finance department         Personal services         380,315         522,829           Finance department         Personal services         367,487         333,861           Overtime pay         1,000         1,000         4,664           Leave time buy-back         3,399         3,399         3,399           Health insurance         84,150         84,150         76,840           FICA expenditures         28,449         2				1,273
Safety equipment         400         400		· · · · · · · · · · · · · · · · · · ·	· ·	(480)
Office supplies         1,500         1,500         753           Total commodities         10,250         10,250         2,762           Capital outlay	Uniforms	1,700	1,700	-
Total commodities         10,250         10,250         2,762           Capital outlay         1,750         1,750         -           Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664         4,66	Safety equipment	400	400	-
Capital outlay Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges Conference/meetings         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department Personal services         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664           Leave time buy-back         3,399         3,399         3,399           Health insurance         84,150         84,150         76,840           FICA expenditures         28,449         28,449         23,982           IMRF expenditures         45,598         45,598         35,196           Total personal services         530,083         530,083         50,083           Contractual services         79         1,300         1,300         1,300           Professional services         40,000         40,000         33,960           Professional services         1,300         1,300         27,389           Education and training         1,200         1,	Office supplies	1,500	1,500	753
Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services         8         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664	Total commodities	10,250	10,250	2,762
Office equipment         1,750         1,750         -           Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services         8         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664	Capital outlay			
Total capital outlay         1,750         1,750         -           Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services         84,150         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664         4,644         1,000         1,000         4,664         4,644         1,000         1,000         4,644         1,000         1,000         4,644         1,000         1,000         1,000         4,644         1,000		1.750	1.750	_
Other charges         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664           Leave time buy-back         3,399         3,399         3,399           Health insurance         84,150         84,150         76,840           FICA expenditures         28,449         28,449         23,982           IMRF expenditures         45,598         45,598         35,196           Total personal services         530,083         530,083         467,942           Contractual services         700         12,000         12,000         16,659           Auditing services         40,000         40,000         33,960           Professional services         1,300         1,300         27,389           Education and training         1,200         1,200         700           Dues and subscriptions         610         610         610         730			-,,,,,	
Conference/meetings         3,000         3,000         820           Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department         Personal services           Salaries         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664           Leave time buy-back         3,399         3,399         3,399           Health insurance         84,150         84,150         76,840           FICA expenditures         28,449         28,449         23,982           IMRF expenditures         45,598         45,598         35,196           Total personal services         530,083         530,083         467,942           Contractual services         700         12,000         12,000         16,659           Auditing services         40,000         40,000         33,960           Professional services         1,300         1,300         27,389           Education and training         1,200         1,200         700           Dues and subscriptions         610         610         610         730	Total capital outlay	1,750	1,750	=
Total other charges         3,000         3,000         820           Total building department         380,315         380,315         522,829           Finance department           Personal services           Salaries         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664           Leave time buy-back         3,399         3,399         3,399           Health insurance         84,150         84,150         76,840           FICA expenditures         28,449         28,449         23,982           IMRF expenditures         45,598         45,598         35,196           Total personal services         530,083         530,083         467,942           Contractual services         12,000         12,000         16,659           Auditing services         40,000         40,000         33,960           Professional services         1,300         1,300         27,389           Education and training         1,200         1,200         700           Dues and subscriptions         610         610         610         730	Other charges			
Total building department         380,315         380,315         522,829           Finance department         Personal services           Salaries         367,487         367,487         323,861           Overtime pay         1,000         1,000         4,664           Leave time buy-back         3,399         3,399         3,399           Health insurance         84,150         84,150         76,840           FICA expenditures         28,449         28,449         23,982           IMRF expenditures         45,598         45,598         35,196           Total personal services         530,083         530,083         467,942           Contractual services         530,083         530,083         467,942           Contractual services         40,000         40,000         33,960           Professional services         1,300         1,300         27,389           Education and training         1,200         1,200         700           Dues and subscriptions         610         610         610         730	Conference/meetings	3,000	3,000	820
Finance department         Personal services       367,487       367,487       323,861         Overtime pay       1,000       1,000       4,664         Leave time buy-back       3,399       3,399       3,399         Health insurance       84,150       84,150       76,840         FICA expenditures       28,449       28,449       23,982         IMRF expenditures       45,598       45,598       35,196         Contractual services         Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       610       730	Total other charges	3,000	3,000	820
Personal services         Salaries       367,487       367,487       323,861         Overtime pay       1,000       1,000       4,664         Leave time buy-back       3,399       3,399       3,399         Health insurance       84,150       84,150       76,840         FICA expenditures       28,449       28,449       23,982         IMRF expenditures       45,598       45,598       35,196         Contractual services         Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730	Total building department	380,315	380,315	522,829
Personal services         Salaries       367,487       367,487       323,861         Overtime pay       1,000       1,000       4,664         Leave time buy-back       3,399       3,399       3,399         Health insurance       84,150       84,150       76,840         FICA expenditures       28,449       28,449       23,982         IMRF expenditures       45,598       45,598       35,196         Contractual services         Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730	Finance department			
Salaries       367,487       367,487       323,861         Overtime pay       1,000       1,000       4,664         Leave time buy-back       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       76,840       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,982       57,389       57,082       57,982       57,389       57,082       57,082       57,389       57,082       57,082       57,082       57,082       57,082       57,082       57,082       57,082       57,082       57,082       57,082       57,082       57,082       57,082				
Overtime pay       1,000       1,000       4,664         Leave time buy-back       3,399       3,399       3,399         Health insurance       84,150       84,150       76,840         FICA expenditures       28,449       28,449       23,982         IMRF expenditures       45,598       45,598       35,196         Contractual services         Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730		367.487	367.487	323.861
Leave time buy-back       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       3,399       76,840       76,840       76,840       76,840       28,449       28,449       23,982       23,982       1MRF expenditures       45,598       45,598       35,196         Total personal services       530,083       530,083       467,942         Contractual services         Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730			,	
Health insurance       84,150       84,150       76,840         FICA expenditures       28,449       28,449       23,982         IMRF expenditures       45,598       45,598       35,196         Total personal services         Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730	1 7			
FICA expenditures       28,449       28,449       23,982         IMRF expenditures       45,598       45,598       35,196         Total personal services       530,083       530,083       467,942         Contractual services       Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730				
IMRF expenditures         45,598         45,598         35,196           Total personal services         530,083         530,083         467,942           Contractual services         Printing         12,000         12,000         16,659           Auditing services         40,000         40,000         33,960           Professional services         1,300         1,300         27,389           Education and training         1,200         1,200         700           Dues and subscriptions         610         610         730				
Contractual services       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730				
Contractual services       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730	Total personal services	530,083	530,083	467,942
Printing       12,000       12,000       16,659         Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730		<del></del>		
Auditing services       40,000       40,000       33,960         Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730				
Professional services       1,300       1,300       27,389         Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730	č	,		
Education and training       1,200       1,200       700         Dues and subscriptions       610       610       730				
Dues and subscriptions				
Total contractual services <u>55,110</u> 55,110 79,438	Dues and subscriptions	610	610	730
	Total contractual services	55,110	55,110	79,438

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

Printing		Original Budget	Final Budget	Actual
Page   Page	GENERAL GOVERNMENT (Continued)			
Books and publications         \$ 100         \$ 100         \$ 65           Uniforms         800         800         204           Contres supplies         2,200         1,300         1,300         1,580           Total commodities         2,200         2,200         1,896           Other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Total finance department         589,393         589,393         550,104           Marketing department         288,393         589,393         550,104           Marketing department         23,500         23,500         22,407           Postage         20,000         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Legal         20,000         300,000         41,490           Legal - general fund         300,000         300,000         48,955           Total contractual services         365,000         365,000         532,445           Total legal         365,000         365,000         532,445           Community development         20         20         20         20				
Uniforms         800         800         244           Office supplies         1,300         1,300         1,587           Total commodities         2,200         2,200         1,896           Other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Marketing department         589,393         589,393         550,104           Marketing department         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal         2	Commodities			
Office supplies         1,300         1,300         1,587           Total commodities         2,200         2,200         1,896           Other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Total finance department         589,393         589,393         550,104           Marketing department         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal         20,000         300,000         41,452           Legal - general fund         300,000         300,000         43,490           Legal - peneral fund         300,000         300,000         48,955           Total contractual services         365,000         365,000         52,000           Legal - labor         15,000         15,000         52,000           Total legal         365,000         365,000         532,445            70         1,916           Personal services				\$ 65
Total commodities         2,200         2,200         1,896           Other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Marketing department         889,393         589,393         550,104           Marketing department         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Legal         Total marketing department         43,500         43,500         41,521           Legal         Seneral fund         300,000         300,000         50,000         50,000         52,000           Legal - prosecution         50,000         50,000         50,000         52,000         48,955           Total contractual services         365,000         365,000         532,445           Community development         Presonal services         412,578         412,578         291,370           Overtime pay         -         -				
Other charges         2,000         2,000         828           Total other charges         2,000         2,000         828           Total finance department         589,393         589,393         550,104           Marketing department         20,000         23,500         22,407           Printing         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal central fund         300,000         300,000         50,000	Office supplies	1,300	1,300	1,587
Conference/meetings         2,000         2,000         828           Total other charges         2,000         2,000         828           Total finance department         589,393         589,393         550,104           Marketing department         Contractual services         79,000         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal         20,000         300,000         300,000         41,490           Legal - general fund         300,000         300,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         532,445           Total contractual services         365,000         365,000         532,445           Community development         94,879         94,879         72,666           FICA expenditures         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           Maintenance - building/grounds <t< td=""><td>Total commodities</td><td>2,200</td><td>2,200</td><td>1,896</td></t<>	Total commodities	2,200	2,200	1,896
Conference/meetings         2,000         2,000         828           Total other charges         2,000         2,000         828           Total finance department         589,393         589,393         550,104           Marketing department         Contractual services         79,000         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal         20,000         300,000         300,000         41,490           Legal - general fund         300,000         300,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         532,445           Total contractual services         365,000         365,000         532,445           Community development         94,879         94,879         72,666           FICA expenditures         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           Maintenance - building/grounds <t< td=""><td>Other charges</td><td></td><td></td><td></td></t<>	Other charges			
Total finance department         589,393         589,393         550,104           Marketing department         Contractual services         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal         Contractual services         300,000         300,000         431,490           Legal - general fund         300,000         50,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Community development         Personal services         20,000         532,445           Community development         Personal services         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Commodities         Maintenance - building/grounds         114,000		2,000	2,000	828
Marketing department           Contractual services         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal         Contractual services         20,000         50,000         43,490           Legal - general fund         300,000         50,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Community development         Personal services         20,000         532,445           Community development         Personal services         412,578         412,578         291,370           Overtime pay         -         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951         1,951	Total other charges	2,000	2,000	828
Contractual services         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Legal           Contractual services         300,000         300,000         431,490           Legal - general fund         300,000         50,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Community development         94,879         94,879         72,666           FICA expenditures         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         886,455         586,455         428,905           Commodities         Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	Total finance department	589,393	589,393	550,104
Contractual services         23,500         23,500         22,407           Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Legal           Contractual services         300,000         300,000         431,490           Legal - general fund         300,000         50,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Community development         94,879         94,879         72,666           FICA expenditures         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         886,455         586,455         428,905           Commodities         Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	Marketing department			
Printing Postage         23,500 23,500 20,000         22,407 20,000         20,000 20,000         19,114           Total contractual services         43,500 43,500         41,521           Total marketing department         43,500 43,500         41,521           Legal marketing department           Contractual services           Legal - general fund         300,000 30,000 50,000 52,000         52,000 50,000				
Postage         20,000         20,000         19,114           Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal Contractual services         300,000         300,000         431,490           Legal - general fund         300,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Community development         94,879         94,879         91,370           Overtime pay         -         -         1,951           Health insurance         94,879         94,879         72,666           FICA expenditures         31,740         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         48,905           Commodities         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687		23 500	23 500	22 407
Total contractual services         43,500         43,500         41,521           Total marketing department         43,500         43,500         41,521           Legal Contractual services         300,000         300,000         431,490           Legal - general fund         300,000         50,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Community development         Personal services         412,578         412,578         291,370           Overtime pay         -         -         1,951         414,470         114,000         114,000         114,000         114,000         114,000         114,000         114,000         114,000         114,000         114,000         119,687           Total commodities         114,000         114,000         114,000         114,000         119,687	2			
Total marketing department         43,500         43,500         41,521           Legal         Contractual services           Legal - general fund         300,000         50,000         52,000           Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Total legal         365,000         365,000         532,445           Community development         Personal services           Salaries         412,578         412,578         291,370           Overtime pay         -         -         1,951           Health insurance         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         428,905           Commodities         Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	1 ootuge		20,000	17,111
Legal         Contractual services       300,000       300,000       431,490         Legal - general fund       50,000       50,000       52,000         Legal - prosecution       50,000       50,000       52,000         Legal - labor       15,000       15,000       48,955         Total contractual services       365,000       365,000       532,445         Community development         Personal services       412,578       412,578       291,370         Overtime pay       -       -       1,951         Health insurance       94,879       94,879       72,666         FICA expenditures       31,740       31,740       22,242         IMRF expenditures       47,258       47,258       40,676         Total personal services       586,455       586,455       428,905         Commodities       Maintenance - building/grounds       114,000       114,000       119,687         Total commodities       114,000       114,000       119,687	Total contractual services	43,500	43,500	41,521
Contractual services         300,000         300,000         431,490           Legal - general fund         50,000         50,000         52,000           Legal - prosecution         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Total legal         365,000         365,000         532,445           Community development         Personal services           Salaries         412,578         412,578         291,370           Overtime pay         -         -         -         1,951           Health insurance         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         428,905           Commodities         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	Total marketing department	43,500	43,500	41,521
Legal - general fund       300,000       300,000       52,000         Legal - prosecution       50,000       50,000       52,000         Legal - labor       15,000       15,000       48,955         Total contractual services         Total legal       365,000       365,000       532,445         Community development         Personal services         Salaries       412,578       412,578       291,370         Overtime pay       -       -       1,951         Health insurance       94,879       94,879       72,666         FICA expenditures       31,740       31,740       22,242         IMRF expenditures       47,258       47,258       40,676         Total personal services       586,455       586,455       428,905         Commodities         Maintenance - building/grounds       114,000       114,000       119,687         Total commodities       114,000       114,000       119,687	Legal			
Legal - prosecution         50,000         50,000         52,000           Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Total legal         365,000         365,000         532,445           Community development         Personal services         8         412,578         291,370           Salaries         412,578         412,578         291,370           Overtime pay         -         -         1,951           Health insurance         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         428,905           Commodities         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	Contractual services			
Legal - labor         15,000         15,000         48,955           Total contractual services         365,000         365,000         532,445           Total legal         365,000         365,000         532,445           Community development         Personal services         8         412,578         412,578         291,370           Overtime pay         -         -         1,951	Legal - general fund	300,000	300,000	431,490
Total contractual services         365,000         365,000         532,445           Total legal         365,000         365,000         532,445           Community development         Personal services           Salaries         412,578         412,578         291,370           Overtime pay         -         -         -         1,951           Health insurance         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         428,905           Commodities         114,000         114,000         114,000         119,687           Total commodities         114,000         114,000         114,000         119,687	Legal - prosecution	50,000	50,000	52,000
Total legal         365,000         365,000         532,445           Community development Personal services Salaries Salaries Overtime pay 1 1,951 Health insurance Health insurance FICA expenditures FICA expenditures FICA expenditures Total personal services Total personal services  Total personal services  S86,455 S86,455 S86,455 S86,455 Total personal services Total commodities Maintenance - building/grounds Total commodities Tot	Legal - labor	15,000	15,000	48,955
Community development         Personal services       412,578       412,578       291,370         Overtime pay       -       -       1,951         Health insurance       94,879       94,879       72,666         FICA expenditures       31,740       31,740       22,242         IMRF expenditures       47,258       47,258       40,676         Total personal services       586,455       586,455       428,905         Commodities       114,000       114,000       119,687         Total commodities       114,000       114,000       119,687	Total contractual services	365,000	365,000	532,445
Personal services         Salaries       412,578       412,578       291,370         Overtime pay       -       -       1,951         Health insurance       94,879       94,879       72,666         FICA expenditures       31,740       31,740       22,242         IMRF expenditures       47,258       47,258       40,676         Total personal services       586,455       586,455       428,905         Commodities       114,000       114,000       119,687         Total commodities       114,000       114,000       119,687	Total legal	365,000	365,000	532,445
Personal services         Salaries       412,578       412,578       291,370         Overtime pay       -       -       1,951         Health insurance       94,879       94,879       72,666         FICA expenditures       31,740       31,740       22,242         IMRF expenditures       47,258       47,258       40,676         Total personal services       586,455       586,455       428,905         Commodities       114,000       114,000       119,687         Total commodities       114,000       114,000       119,687	Community development			
Overtime pay         -         -         1,951           Health insurance         94,879         94,879         72,666           FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         428,905           Commodities         Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687				
Health insurance       94,879       94,879       72,666         FICA expenditures       31,740       31,740       22,242         IMRF expenditures       47,258       47,258       40,676         Total personal services       586,455       586,455       428,905         Commodities         Maintenance - building/grounds       114,000       114,000       119,687         Total commodities       114,000       114,000       119,687	Salaries	412,578	412,578	291,370
FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         428,905           Commodities         Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	Overtime pay	-	-	1,951
FICA expenditures         31,740         31,740         22,242           IMRF expenditures         47,258         47,258         40,676           Total personal services         586,455         586,455         428,905           Commodities         Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	Health insurance	94,879	94,879	72,666
Total personal services         586,455         586,455         428,905           Commodities         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	FICA expenditures			
Commodities         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	IMRF expenditures	47,258	47,258	40,676
Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687	Total personal services	586,455	586,455	428,905
Maintenance - building/grounds         114,000         114,000         119,687           Total commodities         114,000         114,000         119,687				
Total commodities 114,000 114,000 119,687		114 000	114 000	110 697
	iviamienance - bunding/grounds	114,000	114,000	119,00/
Total community development 700,455 700,455 548,592	Total commodities	114,000	114,000	119,687
	Total community development	700,455	700,455	548,592

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original Budget	Final Budget	Actual
CENEDAL COVEDNMENT (Continued)			
GENERAL GOVERNMENT (Continued) Public works administration			
Personal services			
Salaries	\$ 278,123	\$ 278,123	\$ 278,117
Sick leave buy back	\$ 278,123	\$ 270,123	467
Longevity pay	1,100	1,100	1,100
Health insurance			
	73,559	73,559	75,173
FICA expenditures	21,361	21,361	20,119
IMRF expenditures	31,803	31,803	29,663
Total personal services	405,946	405,946	404,639
Contractual services			
Printing	150	150	76
Maintenance - building/grounds	12,500	12,500	15,533
Maintenance - office equipment	300	300	-
Maintenance - other equipment	200	200	-
Maintenance vehicle	200	200	-
Maintenance agreements	6,500	6,500	5,999
Professional services	1,200	1,200	714
Engineering services	50,000	50,000	78,775
Education and training	3,000	3,000	2,890
Dues and subscriptions	1,200	1,200	2,627
Total contractual services	75,250	75,250	106,614
Commodities			
Gasoline	1,750	1,750	1,719
Postage	100	100	80
Books and publications	100	100	-
Maintenance - building/grounds	4,000	4,000	2,328
Maintenance - vehicles	1,000	1,000	54
Uniforms	18,000	18,000	12,787
Safety equipment	3,500	3,500	1,145
Office supplies	2,300	2,300	876
Other parts and material	500	500	367
Natural gas utilities	-	-	1,241
Electric utilities		-	716
Total commodities	31,250	31,250	21,313
Other charges			
Conferences/meetings	1,500	1,500	
Safety program	3,500	3,500	141
Miscellaneous	550	550	892
Total other charges	5,550	5,550	1,033
Total city services administration	517,996	517,996	533,599
·		311,220	223,279
Central services			
Contractual services			
Telephone/alarm line	115,000	115,000	113,104
Printing	-	=	(626)
Maintenance - building/grounds	-	-	-

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Central services (Continued)			
Contractual services (Continued)			
Equipment rental	\$ 14,000	) \$ 14,000	\$ 13,687
IT professional services	60,000	60,000	1,575
Professional services	27,000		21,949
Insurance premiums	400,000		490,875
Employee development	15,000		3,800
Employee recruitment	2,500		8,384
IT - software licenses and M/As	272,600	5 272,606	171,454
Total contractual services	906,100	906,106	824,202
Commodities			
Maintenance - building/grounds	-	-	480
Flowers	1,000	1,000	440
Total commodities	1,000	1,000	920
Other charges			
Employee recognition	6,200	6,200	2,100
Safety program	2,000		4,030
Employee engagement	12,000	,	14,992
Generator grant program	2,000		1,737
Credit card fees	500		(838)
Community donations	-	-	5,000
Wood Dale dollars program	250.000	250,000	3,150
Sales tax rebate program	250,000	250,000	152,099
Total other charges	272,700	272,700	182,270
Capital outlay			
IT equipment	55,750	55,750	6,400
Total capital outlay	55,750	55,750	6,400
Total central services	1,235,550	1,235,556	1,013,792
Vehicle maintenance			
Personal services			
Salaries	148,964	148,964	147,790
Overtime pay	350		-
Longevity pay	950		950
Stipends	700		760
Health insurance	28,275		29,646
FICA expenditures	11,495		11,034
IMRF expenditures	17,11:	5 17,115	16,138
Total personal services	207,849	207,849	206,318
Contractual services			
Maintenance - other equipment	1,200		1,023
Maintenance - vehicles	300	300	-
Equipment rental	-	-	85
Education and training Dues and subscriptions	300 8,000		4,946
		,	
Total contractual services	9,800	9,800	6,054

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Origin		Final		
	Budge	et	Budget		Actual
GENERAL GOVERNMENT (Continued)					
Vehicle maintenance (Continued) Commodities					
Gasoline	\$	800 \$	800	\$	920
Maintenance - other equipment		2,000	2,000	Ψ	2,071
Maintenance - vehicles		,000	1,000		2,186
Safety equipment		250	250		48
Other parts and materials	2	2,200	2,200		2,819
Total commodities		5,250	6,250		8,044
Other charges					
Conferences/meetings		100	100		-
Miscellaneous		100	100		
Total other charges		200	200		
Capital outlay					
Other equipment	1	,500	1,500		1,200
Total capital outlay	1	,500	1,500		1,200
Total vehicle maintenance	225	5,599	225,599		221,616
Subtotal general government	5,172	2,566	5,172,566		5,294,874
Reimbursement from other funds	(798	3,000)	(798,000)		(588,000)
Total general government	4,374	1,566	4,374,566		4,706,874
PUBLIC SAFETY					
Police department					
Personal services					
Salaries		2,837	662,837		676,379
Overtime pay		0,000	10,000		(5,511)
Seasonal employment		7,500	7,500		3,178
Leave time buy-back		9,450	9,450		9,615
Longevity pay		5,000	6,000		2,500
Health insurance		,900	131,900		128,504
FICA expenditures		3,812	53,812		50,745
IMRF expenditures	30	0,102	30,102		27,618
Total personal services	911	,601	911,601		893,028
Contractual services					
Telephone/alarm line		3,000	13,000		2,114
Communications		3,000	13,000		17,067
Printing		2,600	2,600		2,922
Maintenance - building/grounds		5,000	15,000		5,973
Maintenance - office equipment		,000	1,000		428
Maintenance - other equipment		2,000	2,000		1,575
Maintenance - vehicles	18	3,000	18,000		18,572
Maintenance agreements	18	3,000	18,000		14,725
Emergency services		,900	1,900		1,415
Professional services		3,000	23,000		16,561
Community services		2,600	2,600		974
Township social services		,640	14,640		14,220

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original Budget	Final Budget	Actual
NVDV VC CA PPTV VC			
PUBLIC SAFETY (Continued)			
Police department (Continued)			
Contractual services (Continued) Animal control	\$ 13,000	\$ 13,000	\$ 1,380
Education and training	39,500	39,500	36,680
Dues and subscriptions	2,400	2,400	3,048
Cops administration	78,180	78,180	58,635
Dispatching services	374,947	374,947	374,947
Total contractual services	632,767	632,767	571,236
Commodities			
Gasoline	52,000	52,000	58,331
Postage	200	200	266
Books and publications	200	200	-
Maintenance - building/grounds	2,500	2,500	4,174
Maintenance - other equipment	2,500	2,500	2,667
Maintenance - vehicles	28,000	28,000	19,537
Uniforms	36,000	36,000	40,553
Emergency services	4,900	4,900	1,746
Copy supplies	1,500	1,500	1,337
Office supplies	3,000	3,000	2,257
Photo supplies	500	500	202
Community services	7,500	7,500	5,730
Detective's expense	3,000	3,000	3,317
Investigative supplies	1,500	1,500	1,327
Ammunition/gun range	6,200	6,200	1,972
Prisoner food	200	200	87
Total commodities	149,700	149,700	143,503
Capital outlay			
Office equipment	2,500	2,500	-
Police operating equipment	29,000	29,000	35,504
Total capital outlay	31,500	31,500	35,504
Other charges			
Police pension contribution	1,683,338	1,683,338	1,683,339
Court mileage reimbursement	2,800	2,800	721
Conferences/meetings	3,000	3,000	1,620
DuPage children center	3,500	3,500	3,500
Safety program	1,500	1,500	747
Fitness program	4,500	4,500	338
Accreditation	4,900	4,900	4,615
Miscellaneous	2,000	2,000	2,637
Total other charges	1,705,538	1,705,538	1,697,517
Total police department	3,431,106	3,431,106	3,340,788
Patrol division			
Personal services			
Salaries	2,520,141	2,520,141	2,584,408
Overtime pay	280,000	280,000	322,106
Part-time employment	23,100	23,100	3,758

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Original <u>Budget</u>	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Patrol division (Continued)			
Personal services (Continued)			
Seasonal employment	\$ - \$	- 5	§ -
Leave time buy-back	3,400	3,400	3,378
Longevity pay	9,900	9,900	5,000
Health insurance	457,600	457,600	452,523
IMRF expenditures	-	-	2,068
FICA expenditures	224,010	224,010	216,129
Total personal services	3,518,151	3,518,151	3,589,370
Total patrol division	3,518,151	3,518,151	3,589,370
Investigations division			
Personal services			
Salaries	497,647	497,647	634,526
Overtime pay	44,000	44,000	62,936
Health insurance	70,100	70,100	75,498
Longevity pay	2,300	2,300	2,300
FICA expenditures	41,435	41,435	51,970
Total personal services	655,482	655,482	827,230
Total investigations division	655,482	655,482	827,230
Records division			
Personal services			
Salaries	188,991	188,991	188,715
Overtime pay	7,000	7,000	12,603
Health insurance	61,300	61,300	53,021
Longevity pay	1,800	1,800	1,800
FICA expenditures	15,131	15,131	14,822
IMRF expenditures	21,731	21,731	21,653
Total personal services	295,953	295,953	292,614
Total records division	295,953	295,953	292,614
CSO division			
Personal services			
Salaries	224,583	224,583	193,623
Overtime pay	4,000	4,000	6,057
Health insurance	49,598	49,598	41,616
Longevity pay	900	900	900
FICA expenditures	17,555	17,555	14,687
IMRF expenditures	25,682	25,682	21,578
Total personal services	322,318	322,318	278,461
Total CSO division	322,318	322,318	278,461
Police and fire commission			
Personal services			_
Part-time employment	4,500	4,500	2,350
FICA expenditures	350	350	180
Total personal services	4,850	4,850	2,530

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	Origina <u>Budge</u> t		Final Budget		Actual	
PUBLIC SAFETY (Continued)						
Police and fire commission (Continued)						
Contractual services						
Printing	\$	100 \$	100	\$	-	
Dues and subscriptions		375	375		375	
Employee recreation		500	500		-	
Total contractual services		975	975		375	
Other charges						
Testing program		800	11,800		24,101	
Conferences/meetings	1,	050	1,050		950	
Total other charges	12,	850	12,850		25,051	
Total police and fire commission	18,	675	18,675		27,956	
Total public safety	8,241,	685	8,241,685		8,356,419	
HIGHWAYS AND STREETS						
Personal services						
Salaries	614,	018	614,018		598,560	
Overtime pay		000	45,000		35,229	
Stand-by pay	· · · · · · · · · · · · · · · · · · ·	700	13,700		12,301	
Seasonal employment		000	25,000		22,104	
Health insurance	164,		164,224		140,141	
Stipends		200	4,200		4,476	
Longevity pay		800	2,800		2,800	
FICA expenditures		590 500	53,590		49,948	
IMRF expenditures		789	79,789		113,049	
Total personal services	1,002,	321	1,002,321		978,608	
Contractual services						
Maintenance - other equipment	2,	000	2,000		943	
Maintenance - building/grounds	10	-	-		(105)	
Maintenance - vehicles		000	10,000		6,646	
Equipment rental	· · · · · · · · · · · · · · · · · · ·	000 000	5,000 55,000		377 70,069	
Forestry program Mosquito abatement		000	55,000		42,298	
Gypsy moth spraying		000	21,000		20,824	
Dump fees		000	18,000		6,968	
Sidewalk maintenance		000	65,000		69,592	
Education and training		500	3,500		1,615	
Dues and subscriptions		000	1,000		2,836	
Parkway tree replacement		000	20,000		8,640	
Landscaping - city property	40,	000	40,000		55,393	
Total contractual services	295,	500	295,500		286,096	
Commodities						
Gasoline	· · · · · · · · · · · · · · · · · · ·	000	25,000		29,112	
Maintenance - other equipment		000	20,000		29,051	
Maintenance - vehicles	35,	000	35,000		47,043	

#### SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	 Original Budget		Final Budget		Actual
HIGHWAYS AND STREETS (Continued)					
Commodities (Continued)					
Safety equipment	\$ 2,200	\$	2,200	\$	1,567
Snow and ice control	22,000		22,000		7,272
Other parts and materials	 13,500		13,500		9,821
Total commodities	 117,700		117,700		123,866
Capital outlay					
Office equipment	 5,000		5,000		
Total capital outlay	 5,000		5,000		
Other charges					
Conferences/meetings	850		850		264
Miscellaneous	 500		500		2,706
Total other charges	 1,350		1,350		2,970
Total highways and streets	 1,421,871		1,421,871		1,391,540
TOTAL EXPENDITURES	\$ 14,038,122	\$	14,038,122	\$	14,454,833

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CAPITAL PROJECTS FUND

	Original Budget	Final Budget		Actual
REVENUES				
Taxes				
Utility	\$ 825,000	\$ 825,000	\$	854,108
Non-home rule sales taxes	2,675,000	2,675,000		3,184,991
Intergovernmental				
Grants	1,100,000	1,100,000		-
Investment income	 10,000	10,000		(354)
Total revenues	4,610,000	4,610,000		4,038,745
EXPENDITURES				
Capital outlay	14,848,092	14,848,092		9,741,119
Debt service	,,	,,		- ,. , -
Principal	-	_		575,000
Interest and fiscal charges	-	-		339,315
Total expenditures	 14,848,092	14,848,092		10,655,434
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(10,238,092)	(10,238,092)		(6,616,689)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	1,000,000		1,010,171
Loans issued, at par	7,500,000	7,500,000		5,776,525
Total other financing sources (uses)	8,500,000	8,500,000		6,786,696
Total other illiancing sources (uses)	 8,300,000	8,300,000		0,780,090
NET CHANGE IN FUND BALANCE	\$ (1,738,092)	\$ (1,738,092)	:	170,007
FUND BALANCE, MAY 1				393,384
FUND BALANCE, APRIL 30			\$	563,391

## NONMAJOR GOVERNMENTAL FUNDS

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

April 30, 2022

	Special Revenue							
		Road and Bridge	N	Motor Fuel Tax		Tourism		Narcotics orfeiture
ASSETS								
Cash and investments Receivables, net of allowance for uncollectibles	\$	350,003	\$	2,279,797	\$	5,611	\$	27,858
Accounts		_		-		44,983		-
Due from other governments		_		46,207		-		_
Advance to other funds		-		<u>-</u>		-		-
TOTAL ASSETS	\$	350,003	\$	2,326,004	\$	50,594	\$	27,858
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$	12,171	\$	31,969	\$	43,573	\$	2,140
Accrued payroll		-		-		2,866		-
Deposits payable		-		-		3,350		149
Total liabilities		12,171		31,969		49,789		2,289
FUND BALANCES								
Restricted for public safety		-		-		-		25,569
Restricted for highways and streets		337,832		2,294,035		-		-
Restricted for economic development		-		-		-		-
Restricted for tourism		-		-		805		-
Assigned for capital projects		-		-		-		
Total fund balances		337,832		2,294,035		805		25,569
TOTAL LIABILITIES AND								
FUND BALANCES	\$	350,003	\$	2,326,004	\$	50,594	\$	27,858

Sp	ecial Revenue		Capital	Pro	jects		
					•		
	TIF		Land		Equipment		
	District #2	I	Acquisition	F	Replacement		Total
\$	95,924	\$	451,334	\$	1,607,123	\$	4,817,650
	- - -		- - -		- - 1,103,626		44,983 46,207 1,103,626
\$	95,924	\$	451,334	\$	2,710,749	\$	6,012,466
\$	1,745	\$	_	\$	_	\$	91,598
	-		-		-		2,866
	-		-		-		3,499
	1,745		-		-		97,963
	-		-		-		25,569
	-		-		-		2,631,867
	94,179		-		-		94,179 805
	-		451,334		2,710,749		3,162,083
	94,179		451,334		2,710,749		5,914,503
\$	95,924	\$	451,334	\$	2,710,749	\$	6,012,466

# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

			Special	Rev	enue	
	 Road and Bridge	M	Iotor Fuel Tax		Tourism	Narcotics Forfeiture
REVENUES						
Taxes	\$ 253,424	\$	-	\$	276,116	-
Charges for services	-		-		16,550	-
Intergovernmental	-		851,436		-	1,169
Investment income	59		2,604		-	3
Miscellaneous	 -		-		1,807	
Total revenues	253,483		854,040		294,473	1,172
EXPENDITURES						
Current						
Public safety	-		-		-	2,984
Highways and streets	67,060		220,980		-	-
Recreation	-		-		216,760	-
Economic development	-		-		-	-
Capital outlay	 -		-		-	43
Total expenditures	 67,060		220,980		216,760	3,027
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	 186,423		633,060		77,713	(1,855)
OTHER FINANCING SOURCES (USES)						
Transfers in	-		-		-	-
Transfers (out)	(100,000)		-		(60,000)	-
Proceeds on sale of capital assets	 -		-		-	-
Total other financing sources (uses)	 (100,000)		-		(60,000)	
NET CHANGE IN FUND BALANCES	86,423		633,060		17,713	(1,855)
FUND BALANCES (DEFICIT), MAY 1	 251,409		1,660,975		(16,908)	27,424
FUND BALANCES, APRIL 30	\$ 337,832	\$	2,294,035	\$	805	\$ 25,569

Sp	ecial Revenue	Capital	Projects	
			Capital	
	TIF	Land	Equipment	TF 4 1
	District #2	Acquisition	Replacement	Total
\$	52,646	\$ -	\$ -	\$ 582,186
	-	_	_	16,550
	-	-	-	852,605
	90	-	119	2,875
	-	5,000	-	6,807
	52,736	5,000	119	1,461,023
	Í	,		
				2.094
	-	-	-	2,984 288,040
	-	-	-	216,760
	9,265	_	_	9,265
	-	127	169,124	169,294
		12,	100,12.	100,20
	9,265	127	169,124	686,343
	42 471	4.072	(1.60.005)	774 (00
	43,471	4,873	(169,005)	774,680
	_	-	600,000	600,000
	_	_		(160,000)
	-	446,461	64,371	510,832
	-	446,461	664,371	950,832
	43,471	451,334	495,366	1,725,512
	50,708	-	2,215,383	4,188,991
\$	94,179	\$ 451,334	\$ 2,710,749	\$ 5,914,503

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ROAD AND BRIDGE FUND

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 240,000	\$ 240,000	\$ 246,323
Personal property replacement tax	3,000	3,000	7,101
Investment income	 200	200	59
Total revenues	243,200	243,200	253,483
EXPENDITURES			
Highways and streets			
Contractual services	70,000	70,000	61,925
Commodities	 3,500	3,500	5,135
Total expenditures	73,500	73,500	67,060
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	169,700	169,700	186,423
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(100,000)	(100,000)	(100,000)
Total other financing sources (uses)	 (100,000)	(100,000)	(100,000)
NET CHANGE IN FUND BALANCE	\$ 69,700	\$ 69,700	86,423
FUND BALANCE, MAY 1			251,409
FUND BALANCE, APRIL 30			\$ 337,832

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MOTOR FUEL TAX FUND

	Original Budget		Final Budget			Actual
REVENUES						
Intergovernmental	\$	800,000	\$	800,000	\$	851,436
Investment income		900		900		2,604
Total revenues		800,900		800,900		854,040
EXPENDITURES						
Highways and streets						
Contractual services		36,500		36,500		51,184
Commodities		155,000		155,000		169,796
Total expenditures		191,500		191,500		220,980
NET CHANGE IN FUND BALANCE	\$	609,400	\$	609,400	=	633,060
FUND BALANCE, MAY 1						1,660,975
FUND BALANCE, APRIL 30					\$	2,294,035

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TOURISM FUND

	Original Budget	Final Budget		Actual
REVENUES				
Taxes				
Other	\$ 125,000	\$ 125,000	\$	276,116
Charges for services	-	-		16,550
Investment income	100	100		-
Miscellaneous	 1,500	1,500		1,807
Total revenues	 126,600	126,600		294,473
EXPENDITURES				
Recreation				
Personal services	43,060	43,060		56,431
Contractual services	1,750	1,750		1,467
Commodities	1,800	1,800		2,789
Other charges	187,800	187,800		156,073
Total expenditures	234,410	234,410		216,760
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	 (107,810)	(107,810)		77,713
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(250,000)	(250,000)		(60,000)
Total other financing sources (uses)	(250,000)	(250,000)		(60,000)
NET CHANGE IN FUND BALANCE	\$ (357,810)	\$ (357,810)	:	17,713
FUND BALANCE (DEFICIT), MAY 1				(16,908)
FUND BALANCE, APRIL 30			\$	805

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL NARCOTICS FORFEITURE FUND

	Original Final Budget Budget		Final Budget		Actual	
REVENUES						
Intergovernmental	\$	-	\$	-	\$	1,169
Investment income		30		30		3
Total revenues		30		30		1,172
EXPENDITURES						
Public safety						
Contractual services		3,900		3,900		2,984
Capital outlay		500		500		43
Total expenditures		4,400		4,400		3,027
NET CHANGE IN FUND BALANCE	\$	(4,370)	\$	(4,370)	ŀ	(1,855)
FUND BALANCE, MAY 1						27,424
FUND BALANCE, APRIL 30					\$	25,569

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TIF DISTRICT #2 FUND

	Original Final Budget Budget		Actual		
REVENUES					
Taxes					
Property taxes	\$	75,000	\$ 75,000	\$	52,646
Investment income		6	6		90
Total revenues		75,006	75,006		52,736
EXPENDITURES					
Economic development					
Professional services		-	-		9,265
Total expenditures		_	-		9,265
NET CHANGE IN FUND BALANCE	\$	75,006	\$ 75,006	:	43,471
FUND BALANCE, MAY 1					50,708
FUND BALANCE, APRIL 30				\$	94,179

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL LAND ACQUISITION FUND

	Original Budget	Final Budget		Actual
REVENUES				
Miscellaneous	\$ 5,000	\$ 5,000	\$	5,000
Total revenues	5,000	5,000		5,000
EXPENDITURES				
Capital outlay	 -	-		127
Total expenditures	 -	-		127
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	 5,000	5,000		4,873
OTHER FINANCING SOURCES (USES) Proceeds from sale of capital assets	-	-		446,461
Total other financing sources (uses)	-	-		446,461
NET CHANGE IN FUND BALANCE	\$ 5,000	\$ 5,000	ŀ	451,334
FUND BALANCE, MAY 1				-
FUND BALANCE, APRIL 30			\$	451,334

# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CAPITAL EQUIPMENT REPLACEMENT FUND

	 Original Budget	Final Budge			Actual
REVENUES					
Investment income	\$ 1,000	\$ 1	1,000	\$	119
Total revenues	1,000	1	1,000		119
EXPENDITURES					
Capital outlay	833,000	833	3,000		169,124
Total expenditures	 833,000	833	3,000		169,124
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(832,000)	(832	2,000)		(169,005)
OTHER FINANCING SOURCES (USES) Transfers in Proceeds on sale of capital assets	600,000 25,000		0,000 5,000		600,000 64,371
Total other financing sources (uses)	625,000	625	5,000		664,371
NET CHANGE IN FUND BALANCE	\$ (207,000)	\$ (207	7,000)	<b>.</b>	495,366
FUND BALANCE, MAY 1					2,215,383
FUND BALANCE, APRIL 30				\$	2,710,749

# MAJOR ENTERPRISE FUND

#### SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL WATER/SEWER OPERATIONS FUND

	Original	Final	
	Budget	Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 9,582,500 \$	9,582,500 \$	9,167,130
Miscellaneous	76,000	76,000	50,026
Total operating revenues	9,658,500	9,658,500	9,217,156
OPERATING EXPENSES			
Public utilities expenses	3,635,375	3,635,375	3,513,538
Wastewater expenses	2,448,893	2,448,893	2,136,575
Capital projects	1,115,000	1,115,000	943,472
Less capital assets capitalized	(1,115,000)	(1,115,000)	(6,639)
Total operating expenses	6,084,268	6,084,268	6,586,946
OPERATING INCOME			
BEFORE DEPRECIATION	3,574,232	3,574,232	2,630,210
Depreciation	1,130,000	1,130,000	1,153,771
OPERATING INCOME	2,444,232	2,444,232	1,476,439
NON-OPERATING REVENUES (EXPENSES)			
Investment income	17,500	17,500	1,708
Videogaming taxes	140,000	140,000	202,414
Rental income	245,000	245,000	234,133
Principal payments	(1,418,247)	(1,418,247)	(1,418,247)
Interest and fiscal charges	(559,136)	(559,136)	(473,899)
Total non-operating revenues (expenses)	(1,574,883)	(1,574,883)	(1,453,891)
INCOME (LOSS) BEFORE TRANSFERS	869,349	869,349	22,548
TRANSFERS			
Transfers (out)	(300,000)	(300,000)	(300,000)
Total transfers	(300,000)	(300,000)	(300,000)
CHANGE IN NET POSITION - BUDGETARY BASIS	\$ 569,349 \$	569,349	(277,452)
ADJUSTMENTS TO GAAP BASIS			
Principal payments			1,418,247
OPEB expense			(87,383)
Pension expense			425,307
Total adjustments to GAAP Basis			1,756,171
CHANGE IN NET POSITION - GAAP BASIS			1,478,719
NET POSITION, MAY 1		_	20,072,087
NET POSITION, APRIL 30		\$	21,550,806

#### SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL WATER/SEWER OPERATIONS FUND - BUDGETARY BASIS

	Original	Final	
	Budget	Budget	Actual
OPERATING EXPENSES			
Public utilities expenses			
Personal services			
Salaries	\$ 634,129	\$ 634,129	\$ 591,662
Overtime pay	34,000	34,000	47,539
System rounds	9,000	9,000	10,163
Stand-by pay	8,500	8,500	8,725
Seasonal employment	7,000	7,000	12,729
Leave time buy-back	-	-	6,581
Stipends	4,000	4,000	4,415
Health care	151,329	151,329	142,169
FICA expense	53,304	53,304	52,892
IMRF expense	79,363	79,363	66,185
	4,150	4,150	
Longevity pay	4,130	4,130	3,200
Total personal services	984,775	984,775	946,260
Contractual services			
Telephone/alarm line	15,000	15,000	23,975
Printing	5,500	5,500	5,342
Maintenance - building/grounds	10,000	10,000	10,687
Maintenance - other equipment	200	200	10,007
Maintenance - other equipment  Maintenance - vehicles	6,500	6,500	650
Maintenance - agreements	800	800	354
Maintenance - agreements  Maintenance - equipment distribution	57,000	57,000	51,606
		*	31,000
Equipment rental	750	750 25 000	0.064
Data processing service	35,000	35,000	9,064
Professional services	40,000	40,000	25,949
Laboratory services	10,000	10,000	7,065
Education and training	2,000	2,000	1,024
Dues and subscriptions	2,000	2,000	5,969
Soil testing and disposal	5,000	5,000	-
Maintenance - water mains	20,000	20,000	3,799
Maintenance - water meters	1,000	1,000	567
Total contractual services	210,750	210,750	146,051
Commodities			
Gasoline	22,000	22,000	18,184
Postage	17,000	17,000	13,788
Maintenance - building/grounds	2,500	2,500	2,999
Maintenance - water mains	29,000	29,000	32,262
Maintenance - other equipment	500	500	451
Maintenance - facility	5,500	5,500	1,868
Maintenance - vehicles	18,500	18,500	25,698
Maintenance - storm sewers	15,000	15,000	1,471
Safety equipment	2,500	2,500	689
Electric utilities	55,000	55,000	53,596
Natural gas utilities	5,500	5,500	18,520
DPWC purchase	2,010,000	2,010,000	2,012,949
Laboratory supplies	850	850	727
Chemical supplies	1,000	1,000	29
	1,000	1,000	

# SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued) WATER/SEWER OPERATIONS FUND - BUDGETARY BASIS

	Original Budget	Final Budget	Actual
OPERATING EXPENSES (Continued)			
Public utilities expenses (Continued)			
Commodities (Continued)			
Water tap supplies	\$ 1,000	\$ 1,000	\$ -
Water meters	35,000	35,000	8,663
Water meter parts	2,000	2,000	1,571
Other parts and materials	7,500	7,500	8,066
Total commodities	2,230,350	2,230,350	2,201,531
Other			
Miscellaneous	500	500	603
Conference/meetings	500	500	-
Credit card processing fees	8,500	8,500	16,093
Amortization expense - ARO	200.000	200.000	3,000
General fund administrative charges	200,000	200,000	200,000
Total other	209,500	209,500	219,696
Total public utilities expenses	3,635,375	3,635,375	3,513,538
Sewer operating expenses			
Personal services			
Salaries	771,218	771,218	711,135
Overtime pay	37,500	37,500	19,084
System rounds	14,500	14,500	17,557
Stand-by pay	12,250	12,250	12,791
Health care	202,834	202,834	205,603
Stipends FICA average	3,400 64,453	3,400 64,453	3,418
FICA expense IMRF expense	95,963	95,963	54,396 78,253
Seasonal employment	5,000	5,000	2,640
Leave time buy-back	-	-	1,234
Longevity pay	2,050	2,050	2,050
Total personal services	1,209,168	1,209,168	1,108,161
Contractual services			
Telephone/alarm line	36,000	36,000	30,677
Maintenance - building/grounds	25,000	25,000	31,257
Maintenance - lift stations	10,000	10,000	2,226
Maintenance - other equipment	30,000	30,000	18,898
Maintenance - vehicles	6,000	6,000	707
Equipment rental	5,000	5,000	485
Laboratory services	35,000	35,000	43,583
Professional services	15,000	15,000	-
Insurance premiums	150,000	150,000	163,625
IEPA permit fees	85,000	85,000	95,859
Dump fees	50,000	50,000	19,743
Industrial pretreatment	190,000	190,000	93,886
Education and training	2,000	2,000	420
Dues and subscriptions	1,500	1,500	4,089
Maintenance - sewer mains	12,500	12,500	-
Total contractual services	653,000	653,000	505,455

# SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued) WATER/SEWER OPERATIONS FUND - BUDGETARY BASIS

	Original Budget	Final Budget	Actual
OPERATING EXPENSES (Continued)			
Sewer operating expenses (Continued)			
Commodities			
Gasoline	\$ 10,000	\$ 10,000	\$ 12,102
Postage	17,000	17,000	13,788
Maintenance - building/grounds	5,000	5,000	5,838
Maintenance - lift stations	10,000	10,000	5,792
Maintenance - sewer mains	7,500	7,500	(74)
Maintenance - other equipment	70,000	70,000	7,509
Maintenance - vehicles	12,000	12,000	16,112
Safety equipment	4,000	4,000	1,984
Electric utilities	190,000	190,000	175,764
Natural gas utilities	24,000	24,000	49,127
Laboratory supplies	4,000	4,000	2,656
Plant supplies	2,000	2,000	3,164
Chemical supplies	18,000	18,000	22,115
Other parts and materials	2,000		1,129
Total commodities	375,500	375,500	317,006
Capital outlay			
Other equipment	8,000	8,000	4,293
Total capital outlay	8,000	8,000	4,293
Other			
Escrow agent fees	525	5 525	-
Conference/meetings	1,200	1,200	-
Miscellaneous	1,500	1,500	1,660
General fund administrative charges	200,000	200,000	200,000
Total other	203,225	203,225	201,660
Total sewer operating expenses	2,448,893	3 2,448,893	2,136,575
Capital projects			
Water	220,000	220,000	33,245
Wastewater	820,000	820,000	845,759
Plant maintenance	75,000	75,000	64,468
Total capital projects	1,115,000	1,115,000	943,472
Less capital assets capitalized	(1,115,000	(1,115,000)	(6,639)
TOTAL OPERATING EXPENSES	\$ 6,084,268	\$ 6,084,268	\$ 6,586,946

# NONMAJOR ENTERPRISE FUNDS

# COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS

April 30, 2022

	ommuter rking Lot	Sa	nitation	Total
CURRENT ASSETS				
Cash and investments	\$ 27,171	\$	5,568	\$ 32,739
Accounts receivable	-		290,928	290,928
Total current assets	 27,171		296,496	323,667
NONCURRENT ASSETS				
Capital assets				
Nondepreciable	260,000		-	260,000
Depreciable, net of accumulated				
depreciation	1,385,092		_	1,385,092
Total noncurrent assets	 1,645,092		-	1,645,092
Total assets	1,672,263		296,496	1,968,759
CURRENT LIABILITIES				
Accounts payable	2,414		72,208	74,622
Deposits payable	250			250
Total current liabilities	2,664		72,208	74,872
LONG-TERM LIABILITIES				
Advances from other funds	579,379		-	579,379
Total long-term liabilities	579,379		-	579,379
Total liabilities	 582,043		72,208	654,251
NET POSITION				
Net investment in capital assets	1,645,092		_	1,645,092
Unrestricted (deficit)	(554,872)		224,288	(330,584)
TOTAL NET POSITION	\$ 1,090,220	\$	224,288	\$ 1,314,508

### COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION NONMAJOR ENTERPRISE FUNDS

	ommuter arking Lot	Sanitation	Total
OPERATING REVENUES Charges for services	\$ 30,461	\$ 1,058,665 \$	1,089,126
Total operating revenues	30,461	1,058,665	1,089,126
OPERATING EXPENSES Operations	 43,018	1,060,689	1,103,707
Total operating expenses	43,018	1,060,689	1,103,707
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(12,557)	(2,024)	(14,581)
Depreciation	 67,700	-	67,700
OPERATING INCOME (LOSS)	(80,257)	(2,024)	(82,281)
NON-OPERATING REVENUES (EXPENSES) Investment income	 	24	24
Total non-operating revenues (expenses)	-	24	24
CHANGE IN NET POSITION	(80,257)	(2,000)	(82,257)
NET POSITION, MAY 1	1,170,477	226,288	1,396,765
NET POSITION, APRIL 30	\$ 1,090,220	\$ 224,288 \$	1,314,508

#### COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS

		mmuter king Lot	Sanitation	Total
CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users Payments to suppliers Payments for General Fund administrative charges	\$	30,461 \$ (43,290)	1,060,646 \$ (940,422) (188,000)	1,091,107 (983,712) (188,000)
Net cash from operating activities		(12,829)	(67,776)	(80,605)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Receipts on interfund loans/advances Payments on interfund loans/advances		40,000	- -	40,000
Net cash from noncapital financing activities		40,000	-	40,000
CASH FLOWS FROM INVESTING ACTIVITIES Interest received		-	24	24_
Net cash from investing activities		-	24	24_
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES None		-	-	
Net cash from capital and related financing activities		-	-	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		27,171	(67,752)	(40,581)
CASH AND CASH EQUIVALENTS, MAY 1		-	73,320	73,320
CASH AND CASH EQUIVALENTS, APRIL 30	\$	27,171 \$	5,568 \$	32,739
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES Operating income (loss) Adjustments to reconcile operating income (loss) to net cash from operating activities Depreciation Changes in net position	\$	(80,257) \$ 67,700	(2,024) \$	(82,281) 67,700
Accounts receivable Prepaid expenses Accounts payable		1,120 (1,392)	1,981 - (67,733)	1,981 1,120 (69,125)
NET CASH FROM OPERATING ACTIVITIES	\$	(12,829) \$	(67,776) \$	(80,605)
CASH AND INVESTMENTS Cash and cash equivalents Investments	\$	27,171 \$	5,568 \$	32,739
TOTAL CASH AND INVESTMENTS	\$	27,171 \$	5,568 \$	32,739
NONCASH CAPITAL AND RELATED INVESTING ACTIVITIES None	\$	- \$	- \$	_
= · ====	Ψ	Ψ	Ψ	

#### SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL COMMUTER PARKING LOT FUND

Budget Budget	t Actual
OPERATING REVENUES	
	,550 \$ 30,461
Miscellaneous 120	120 -
Total operating revenues 63,670 63,	,670 30,461
OPERATING EXPENSES	
Contractual	
8	450 652
	,000 8,378
	,000 22,937
	,000 4,355
Commodities	
	,250 4,578
	,000 2,118
Other General fund administrative charges 60,000 60.	,000 -
Ocheral rand administrative charges	,000
Total operating expenses 119,700 119,	,700 43,018
OPERATING INCOME (LOSS)	
BEFORE DEPRECIATION (56,030) (56,030)	,030) (12,557)
Depreciation	,099 67,700
OPERATING INCOME (LOSS) (122,129) (122	,129) (80,257)
NON-OPERATING REVENUES (EXPENSES)	
Investment income 45	45 -
Total non-operating revenues (expenses) 45	45 -
INCOME (LOSS) BEFEORE TRANSFERS (122,084) (122	,084) (80,257)
TD ANGED DO	
TRANSFERS Transfer (out) (200,000) (200,000)	,000) -
Total transfers (200,000) (200,	,000) -
CHANGE IN NET POSITION \$ (322,084) \$ (322	,084) (80,257)
NET POSITION, MAY 1	1,170,477
NET POSITION, APRIL 30	\$ 1,090,220

### SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL SANITATION FUND

	Original			
	Budget	Budget		Actual
OPERATING REVENUES				
Charges for services	\$ 1,116,500 \$	1,116,500	\$	1,058,665
Total operating revenues	 1,116,500	1,116,500		1,058,665
OPERATING EXPENSES				
Contractual services				
Scavenger/yard waste/recycling service	850,000	850,000		865,081
Clean air counts	3,000	3,000		6,979
Credit card processing fees	5,000	5,000		629
Other				
General fund administrative charges	338,000	338,000		188,000
Total operating expenses	 1,196,000	1,196,000		1,060,689
OPERATING INCOME (LOSS)	 (79,500)	(79,500)		(2,024)
NON-OPERATING REVENUES (EXPENSES) Investment income	300	300		24
Total non-operating revenues (expenses)	 300	300		24
CHANGE IN NET POSITION	\$ (79,200) \$	(79,200)	:	(2,000)
NET POSITION, MAY 1				226,288
NET POSITION, APRIL 30			\$	224,288

# FIDUCIARY FUND

# SCHEDULE OF CHANGES IN NET POSITION - BUDGET AND ACTUAL POLICE PENSION FUND

		Original Budget		Actual	
ADDITIONS					
Contributions					
Employer contributions	\$	1,683,338 \$	1,683,33	8 \$	1,683,339
Employee contributions		360,000	360,00	0	374,172
Total contributions		2,043,338	2,043,33	8	2,057,511
Investment income					
Net appreciation (depreciation) in					
fair value of investments		1,230,688	1,230,68	8	(3,070,617)
Interest		850,000	850,00	0	1,154,815
T + 1:		2 000 600	2 000 60	0	(1.015.000)
Total investment income		2,080,688	2,080,68		(1,915,802)
Less investment expense		(90,000)	(90,00	0)	(100,207)
Net investment income		1,990,688	1,990,68	8	(2,016,009)
Total additions		4,034,026	4,034,02	6	41,502
DEDUCTIONS					
Pension benefits		2,175,302	2,175,30	2	2,348,477
Administrative expenses		50,000	50,00		47,618
reministrative expenses	-	30,000	30,00	0	47,010
Total deductions		2,225,302	2,225,30	2	2,396,095
CHANGE IN NET POSITION	\$	1,808,724	1,808,72	4	(2,354,593)
NET POSITION RESTRICTED FOR PENSIONS					
May 1					32,883,806
April 30				\$	30,529,213

# OTHER SUPPLEMENTAL INFORMATION

#### ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT CONSOLIDATED YEAR END FINANCIAL REPORT

CSFA Number	Program Name	State		Federal		Other	Other	
494-00-1488	Motor Fuel Tax Program	\$	220,980	\$	-	\$ -	\$	220,980
494-00-2356	REBUILD ILLINOIS Local Bond Program		-		-	-		-
494-10-0343	State and Community Highway Safety/ National Priority Safety Program		-		25,265	-		25,265
	Other grant programs and activities		-		925,852	-		925,852
	All other costs not allocated		-		-	30,886,436		30,886,436
	TOTALS	\$	220,980	\$	951,117	\$ 30,886,436	\$	32,058,533

#### STATISTICAL SECTION

This part of the City of Wood Dale, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	<u>Page</u>
Financial Trends  These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	106-115
Revenue Capacity  These schedules contain information to help the reader assess the City's most significant local revenue sources, property taxes, and sales taxes.	116-123
Debt Capacity  These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	124-128
Demographic and Economic Information  These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	129-131
Operating Information  These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	132-136

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

#### NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year		2013	2014			2015	2016*		
GOVERNMENTAL ACTIVITIES									
Net investment in capital assets	\$	66,557,336	\$	70,708,496	\$	71,518,558	\$ 71,148,820		
Restricted		1,683,660		1,692,180		2,126,392	1,809,557		
Unrestricted		12,858,567		10,864,255		10,259,416	(5,000,591)		
TOTAL GOVERNMENTAL ACTIVITIES	\$	81,099,563	\$	83,264,931	\$	83,904,366	\$ 67,957,786		
BUSINESS-TYPE ACTIVITIES									
Net investment in capital assets	\$	21,164,845	\$	20,697,109	\$	21,562,863	\$ 21,439,213		
Unrestricted		3,135,917		3,233,664		2,563,452	1,050,678		
TOTAL BUSINESS-TYPE ACTIVITIES	\$	24,300,762	\$	23,930,773	\$	24,126,315	\$ 22,489,891		
PRIMARY GOVERNMENT									
Net investment in capital assets	\$	87,722,181	\$	91,405,605	\$	93,081,421	\$ 92,588,033		
Restricted		1,683,660		1,692,180		2,126,392	1,809,557		
Unrestricted		15,994,484		14,097,919		12,822,868	(3,949,913)		
TOTAL PRIMARY GOVERNMENT	\$	105,400,325	\$	107,195,704	\$	108,030,681	\$ 90,447,677		

<sup>\*</sup>The City implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

#### Data Source

 2017	2018	2019	2020	2021	2022
\$ 71,944,028	\$ 72,144,655	\$ 72,764,415	\$ 75,950,423	\$ 76,541,739	\$ 74,253,129
2,204,327	3,859,109	4,574,007	1,872,805	3,482,716	5,047,074
(10,519,202)	(10,587,331)	(10,555,369)	(13,155,909)	(14,587,346)	(14,504,405)
\$ 63,629,153	\$ 65,416,433	\$ 66,783,053	\$ 64,667,319	\$ 65,437,109	\$ 64,795,798
\$ 22,622,903	\$ 23,238,195	\$ 23,610,571	\$ 24,950,168	\$ 24,851,374	\$ 25,668,579
 (436,595)	(1,345,069)	(2,103,548)	(3,982,202)	(3,382,522)	(2,803,265)
\$ 22,186,308	\$ 21,893,126	\$ 21,507,023	\$ 20,967,966	\$ 21,468,852	\$ 22,865,314
\$ 94,566,931	\$ 95,382,850	\$ 96,374,986	\$ 100,900,591	\$ 101,393,113	\$ 99,921,708
2,204,327	3,859,109	4,574,007	1,872,805	3,482,716	5,047,074
(10,955,797)	(11,932,400)	(12,658,917)	(17,138,111)	(17,969,868)	(17,307,670)
\$ 85,815,461	\$ 87,309,559	\$ 88,290,076	\$ 85,635,285	\$ 86,905,961	\$ 87,661,112

#### CHANGE IN NET POSITION

#### Last Ten Fiscal Years

Fiscal Year		2013		2014		2015		2016*
EXPENSES								
Governmental activities								
General government	\$	5,218,648	\$	5,710,493	\$	5,276,741	\$	6,147,000
Public safety		5,616,667		5,642,359		6,584,711		7,802,832
Highways and streets		6,839,258		4,983,437		5,315,837		4,824,543
Recreation		395,382		441,091		297,902		265,633
Economic development		-		-		-		-
Interest		-				-		
Total governmental activities expenses		18,069,955		16,777,380		17,475,191		19,040,008
Business-type activities								
Water/wastewater		6,236,600		7,105,623		6,928,803		8,142,337
Commuter parking		126,326		148,788		172,750		164,970
Sanitation	-	995,443		1,036,381		1,084,391		1,134,753
Total business-type activities		7,358,369		8,290,792		8,185,944		9,442,060
· ·						-		
TOTAL PRIMARY GOVERNMENT EXPENSES	\$	25,428,324	\$	25 069 172	¢	25 661 125	¢	20 402 060
EAFENSES	<u> </u>	23,426,324	Ф	25,068,172	\$	25,661,135	\$	28,482,068
PROGRAM REVENUES Governmental activities Charges for services								
General government	\$	861,388	\$	1,003,901	\$	1,422,758	\$	955,839
Public safety		1,051,919		1,108,476		1,063,970		857,610
Highways and streets		12,760		19,454		-		-
Recreation		118,439		117,042		103,627		119,478
Operating grants and contributions Capital grants and contributions		422,507 845,518		430,061 2,223,082		501,009 362,980		352,221 402,838
Capital grants and contributions		043,310		2,223,082		302,980		402,838
Total governmental activities								
program revenues		3,312,531		4,902,016		3,454,344		2,687,986
Business-type activities								
Charges for services		< 420 020		6.510.103		6.772.000		7 171 (41
Water/wastewater		6,429,938		6,510,192		6,773,998 129,130		7,171,641
Commuter parking Sanitation		134,056 980,328		133,461 1,052,744		1,085,924		134,551 1,146,236
Operating grants and contributions		900,520		1,032,744		1,005,924		1,140,230
Capital grants and contributions		83,280		2,011		133,591		-
1 0				,		,		
Total business-type activities								
program revenues		7,627,602		7,698,408		8,122,643		8,452,428
TOTAL PRIMARY GOVERNMENT								
PROGRAM REVENUES	\$	10,940,133	\$	12,600,424	\$	11,576,987	\$	11,140,414
NET (EXPENSE) REVENUE								
Governmental activities	\$	(14,757,424)	\$	(11,875,364)	\$	(14,020,847)	\$	(16,352,022)
Business-type activities		269,233		(592,384)		(63,301)		(989,632)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$	(14,488,191)	\$	(12,467,748)	\$	(14,084,148)	\$	(17,341,654)
,	<u> </u>			. , , -,		. , , -/		

	2017		2018		2019		2020		2021		2022
\$	5,638,890	\$	6,365,261	\$	6,322,028	\$	6,531,884	\$	5,660,469	\$	4,885,721
	7,429,928		7,443,201		7,692,939		9,330,076		8,259,222		9,310,327
	4,633,635		4,523,494		4,289,173		4,356,877		4,920,146		6,216,717
	354,375		449,219		412,644		409,983		211,015		216,760
	68,918		114,411		106,554		469,080		522,601		1,605,010
	-		4,146		5,001		-		303,794		775,899
	18,125,746		18,899,732		18,828,339		21,097,900		19,877,247		23,010,434
	8,126,696		8,484,730		7,836,950		8,363,868		8,242,979		7,876,692
	176,463		176,958		206,346		182,596		160,273		110,718
	1,178,525		822,428		1,139,341		1,091,150		1,188,670		1,060,689
	9,481,684		9,484,116		9,182,637		9,637,614		9,591,922		9,048,099
\$	27,607,430	\$	28,383,848	\$	28,010,976	\$	30,735,514	\$	29,469,169	\$	32,058,533
\$	843,668 600,350	\$	1,177,614 620,325	\$	854,303 1,106,150	\$	1,111,951 982,525	\$	1,233,081 777,847	\$	991,671 671,986
	-		-		1,100,130		982,323		-		-
	99,768		106,539		106,598		132,102		_		16,550
	431,068		396,024		385,667		546,030		1,238,099		576,984
	1,583,567		219,162		499,705		37,952		706,280		302,499
	3,558,421		2,519,664		2,952,423		2,810,560		3,955,307		2,559,690
	7,363,064		8,018,990		7,613,114		7,897,831		8,648,198		9,451,289
	119,603		125,891		131,216		109,396		14,278		30,461
	1,175,805		1,070,862		1,075,666		1,083,952		992,205		1,058,665
	- 404,471		-		-		-		-		-
	404,471		-		-		-		-		
	8,658,472		9,215,743		8,819,996		9,091,179		9,654,681		10,540,415
\$	12,216,893	\$	11,735,407	\$	11,772,419	\$	11,901,739	\$	13,609,988	\$	13,100,105
\$	(14,567,325)	\$	(16,380,068)	\$	(15,875,616)	\$	(18,287,340)	\$	(15,861,940)	\$	(20,450,744)
_	(418,741)		(268,373)		(362,641)		(546,435)		62,759		1,492,316
\$	(14,986,066)	\$	(16,648,441)	\$	(16,238,257)	¢	(18,833,775)	\$	(15,799,181)	¢	(18,958,428)
Ψ	(11,700,000)	Ψ	(10,0 10,771)	Ψ	(10,230,237)	Ψ	(10,033,113)	Ψ	(12,777,101)	Ψ	(10,730,720)

#### CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

		•040		•044		-01-		****
Fiscal Year		2013		2014		2015		2016*
GENERAL REVENUES AND OTHER								
CHANGES IN NET POSITION								
Governmental activities								
Taxes								
Property and replacement	\$	3,006,690	\$	3,082,599	\$	3,136,608	\$	3,174,884
Intergovernmental - sales and use		5,548,459		5,782,133		6,167,493		6,222,471
Telecommunications		1,647,393		1,661,137		1,308,644		1,350,321
Utility		1,125,868		1,186,533		1,138,954		1,002,169
Intergovernmental - income		1,439,228		1,315,013		1,348,551		1,467,510
Intergovernmental - ARPA		-		_		-		_
Other taxes		337,975		389,458		460,417		493,815
Miscellaneous		819		374		-		_
Investment income		81,725		4,277		145,136		144,565
Miscellaneous		491,974		637,513		1,212,312		905,771
Gain on sale of capital assets		-		· <u>-</u>		-		· <u>-</u>
Transfers in (out)		-		(18,305)		-		-
Total governmental activities		13,680,131		14,040,732		14,918,115		14,761,506
Business-type activities								
Other taxes		_		_		_		_
Investment earnings		43,110		2,589		49,558		2,325
Miscellaneous		196,096		201,501		209,285		200,883
Transfers in (out)		-		18,305		-		
Total business-type activities		239,206		222,395		258,843		203,208
TOTAL PRIMARY GOVERNMENT	\$	13,919,337	\$	14,263,127	\$	15,176,958	\$	14,964,714
CHANCE IN NET BOOLEYON								
CHANGE IN NET POSITION Governmental activities	ď	(1.077.202)	ď	2 165 260	ø	907.369	¢	(1.500.510)
	\$	(1,077,293)	Þ	2,165,368	\$	897,268	Э	(1,590,516)
Business-type activities		508,439		(369,989)		195,542		(786,424)
TOTAL PRIMARY GOVERNMENT								
CHANGE IN NET POSITION	\$	(568,854)	\$	1,795,379	\$	1,092,810	\$	(2,376,940)

<sup>\*</sup>The City implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

#### Data Source

	2017	2018	2019	2020	2021	2022
\$	3,713,218 \$	4,196,113 \$	4,898,132 \$	5,303,337 \$	5,811,076 \$	6,097,335
	5,950,468	5,780,389	6,564,057	6,592,751	6,586,354	8,091,001
	1,191,147	1,047,509	922,019	877,888	762,237	691,439
	1,037,736	1,039,569	1,076,765	983,311	980,148	1,137,617
	1,301,607	1,248,689	1,336,915	1,494,705	1,589,810	2,022,605
	-	-	-	-	-	925,852
	494,384	496,447	515,293	343,127	100,576	276,116
	-	-	-	-	-	-
	25,251	60,330	137,509	146,637	19,992	(27,074)
	1,562,250	809,175	1,511,846	179,850	1,100,147	294,542
	-	-	-	-	-	-
	104,918	224,574	280,000	250,000	(318,610)	300,000
	15 290 070	14 002 705	17 242 526	16 171 606	16 621 720	10 900 422
	15,380,979	14,902,795	17,242,536	16,171,606	16,631,730	19,809,433
	-	-	_	_	117,322	202,414
	7,285	(6,160)	11,100	7,388	2,195	1,732
	212,791	205,925	245,438	249,990	, <u>-</u>	´-
	(104,918)	(224,574)	(280,000)	(250,000)	318,610	(300,000)
	115,158	(24,809)	(23,462)	7,378	438,127	(95,854)
Ф	15.496.137 \$	14.877.986 \$	17.210.074	16 170 004 6	17.060.957 \$	10.712.570
\$	15,496,137 \$	14,877,986 \$	17,219,074 \$	16,178,984 \$	17,069,857 \$	19,713,579
\$	813,654 \$	(1,477,273) \$	1,366,620 \$	(2,115,734) \$	769,790 \$	(641,311)
•	(303,583)	(293,182)	(386,103)	(539,057)	500,886	1,396,462
	, ,	, ,			,	<u> </u>
\$	510,071 \$	(1,770,455) \$	980,517 \$	(2,654,791) \$	1,270,676 \$	755,151

#### FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
GENERAL FUND				
Nonspendable				
Advance to other fund	\$ -	\$ 497,587	\$ 527,587	\$ 497,587
Prepaids	221,393	189,128	218,399	202,011
Inventories	21,269	18,553	29,591	15,351
Restricted for public safety	206,183	214,036	-	-
Unassigned	 11,160,118	8,895,626	9,522,491	8,525,487
TOTAL GENERAL FUND	\$ 11,608,963	\$ 9,814,930	\$ 10,298,068	\$ 9,240,436
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable				
Prepaids	\$ -	\$ -	\$ -	\$ -
Restricted				
Public safety	40,601	40,671	39,854	26,499
Highways and streets	1,137,947	1,212,738	1,372,959	1,146,385
Recreation	178,681	104,426	369,619	516,364
Tourism	-	-	-	-
Grant projects	120,248	120,309	124,266	120,309
Economic development	-	-	-	-
Capital projects	-	-	219,694	-
Committed				
Equipment replacement	183,916	174,387	-	-
Land acquisition	21,358	766,904	-	-
Capital projects	2,170,268	1,318,553	-	-
Assigned				
Capital projects	-	-	432,358	1,800,106
Unassigned (deficit)	 -	-	(226,681)	
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 3,853,019	\$ 3,737,988	\$ 2,126,392	\$ 3,609,663
TOTAL GOVERNMENT FUNDS	\$ 15,461,982	\$ 13,552,918	\$ 12,424,460	\$ 12,850,099

Data Source

2017	2018	2019	2020	2021	2022
\$ 467,587	\$ 137,587	\$ 107,587	\$ 77,587	\$ 4,436,850	\$ 1,152,540
224,671	271,960	147,594	286,936	53,593	36,712
16,460	17,321	25,179	18,785	21,311	35,179
394,769	431,391	454,119	405,084	422,995	430,987
 7,756,350	7,463,778	6,677,619	8,408,048	4,223,815	7,109,519
\$ 8,859,837	\$ 8,322,037	\$ 7,412,098	\$ 9,196,440	\$ 9,158,564	\$ 8,764,937
\$ 1,157	\$ 8,134	\$ 9,976	\$ -	\$ 1,804	\$ -
32,411	34,806	33,078	29,264	27,424	25,569
1,342,357	1,532,306	805,959	1,109,566	1,910,634	2,631,867
556,474	505,045	464,020	242,901	-	-
=	-	-	-	-	805
120,309	120,309	120,309	-	-	-
408,538	1,235,252	2,696,522	85,990	- 1 101 ((2	1,957,846
-	-	-	9,430,204	1,121,663	14,489,829
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	=	-	-
2,408,763	633,277	3,188,367	3,276,134	2,608,767	3,725,474
(20,000)	(450)	· · ·	=	(16,908)	=
\$ 4,850,009	\$ 4,068,679	\$ 7,318,231	\$ 14,174,059	\$ 5,653,384	\$ 22,831,390
\$ 13,709,846	\$ 12,390,716	\$ 14,730,329	\$ 23,370,499	\$ 14,811,948	\$ 31,596,327

#### CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

#### Last Ten Fiscal Years

Fiscal Year		2013		2014		2015		2016
REVENUES								
Taxes	\$	6,093,608	\$	6,360,884	\$	6,043,923	\$	6,020,140
Licenses and permits	Ψ	599,388	Ψ	733,994	Ψ	773,617	Ψ	789,180
Intergovernmental		8,201,745		9,025,322		8,380,932		8,445,621
Charges for services		577,822		534,505		598,309		634,601
Fines and forfeitures		748,857		806,302		790,749		587,441
Investment income		74,230		40,482		145,136		144,565
Grant revenue		- 1,230		780,554		-		-
Miscellaneous		519,263		573,821		517,505		446,745
Wiscontineous		317,203		373,021		317,303		770,773
Total revenues		16,814,913		18,855,864		17,250,171		17,068,293
EXPENDITURES								
General government		4,656,644		5,088,591		4,836,056		4,436,636
Public safety		5,114,281		5,226,476		6,182,651		6,375,333
Highways and streets		1,632,837		1,885,638		2,056,593		1,816,717
Recreation		395,382		441,091		297,902		265,633
Economic development		_		-		-		_
Capital outlay		5,397,288		8,146,339		4,851,794		4,117,744
Debt service		-,,		0,-10,-0		1,00 -,10		.,,,.
Principal		_		_		_		_
Interest and fiscal charges		=		=		_		=
Ç								
Total expenditures		17,196,432		20,788,135		18,224,996		17,012,063
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(381,519)		(1,932,271)		(974,825)		56,230
OVER EAI ENDITORES		(301,319)		(1,932,271)		(974,623)		30,230
OTHER FINANCING SOURCES (USES)								
Transfers in		1,131,500		2,866,303		200,000		2,316,111
Transfers (out)		(1,131,500)		(2,884,608)		(200,000)		(2,016,111)
Premium on bonds		-		-		-		-
Bonds issuance		-		-		-		-
Loans issued, at par		_		-		-		_
Sale of capital assets		70,324		41,512		-		81,169
Total other financing sources (uses)		70,324		23,207				381,169
NET CHANGE IN FUND BALANCES	\$	(311,195)	\$	(1,909,064)	\$	(974,825)	\$	437,399
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES  Data Source		0.00%		0.00%		0.00%		0.00%

Data Source

- 1	2017	2018	2019	2020	2021	2022
	2017	2010	2017	2020	2021	2022
\$ 6	,436,485	\$ 6,779,637	\$ 9,788,993	\$ 9,877,049	\$ 9,950,974	\$ 11,387,4
	914,233	1,389,222	722,087	972,152	835,207	618,9
9	,278,083	7,646,783	6,413,507	6,299,920	7,823,607	8,733,9
	584,518	5,650,970	586,360	556,074	563,225	490,6
	349,177	363,908	825,024	744,817	612,495	570,6
	25,251	60,330	137,509	146,637	19,992	(27,0
	728,113	932,375	1,267,670	1,758,051	1,137,041	314,7
10	,315,860	22,823,225	19,741,150	20,354,700	20,942,541	22,089,3
10	,313,800	22,823,223	19,741,130	20,334,700	20,942,341	22,089,3
4	,731,051	5,013,521	5,381,559	5,209,916	5,492,710	4,706,8
	,189,889	6,449,893	6,750,470	6,943,074	7,120,668	8,359,4
	,207,721	1,483,024	1,545,074	1,654,712	1,377,073	1,679,5
	354,375	449,219	412,644	409,983	211,015	216,7
	68,918	114,411	106,554	393,669	481,385	1,531,1
4	,282,540	5,593,676	5,396,855	6,977,766	13,938,295	9,984,3
7	,202,540	3,373,070	3,370,633	0,777,700	15,750,275	7,704,
	-	_	-	-	360,000	575,0
	-	-	5,069	-	235,735	618,8
17	,834,494	19,103,744	19,598,225	21,589,120	29,216,881	27,671,8
	481,366	3,719,481	142,925	(1,234,420)	(8,274,340)	(5,582,5
	994,470	1,980,103	2,857,732	2,000,174	1,501,670	1,670,1
(	(736,970)	(1,700,103)	(2,577,732)	(1,750,174)	(1,820,280)	(1,370,1)
	-	-	-	365,204	-	1,464,5
	-	-	-	9,250,000	-	14,315,0
	-	829,200	802,000	-	_	5,776,5
	120,881	45,815	11,062	9,386	34,399	510,8
	378,381	1,155,015	1,093,062	9,874,590	(284,211)	22,366,8
\$	859,747	\$ 4,874,496	\$ 1,235,987	\$ 8,640,170	\$ (8,558,551)	\$ 16,784,3

# EQUALIZED ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

#### Last Ten Levy Years

Tax Levy Year	Residential Commercial Property Property		Industrial Property	Equalized Assessed Value			Total Direct Tax Rate	Estimated Actual Value	Ratio of Equalized Assessed Value to Estimated Actual Value	
2012	\$ 306,944,090	\$	44,830,012	\$ 177,770,240	\$	529,544,342	\$	0.5909	\$ 1,588,791,905	33.33%
2013	284,787,193		42,069,311	166,914,340		493,770,844		0.6107	1,481,460,678	33.33%
2014	278,888,995		40,971,200	165,588,040		485,448,235		0.6093	1,456,490,354	33.33%
2015	283,139,720		41,347,910	166,579,130		491,066,760		0.5770	1,473,347,615	33.33%
2016	307,349,058		43,402,330	172,116,348		522,867,736		0.5770	1,568,760,084	33.33%
2017	333,931,669		44,898,520	177,115,528		555,945,717		0.5550	1,668,003,951	33.33%
2018	349,803,671		47,381,900	180,058,508		577,244,079		0.5479	1,731,905,428	33.33%
2019	355,504,049		50,986,220	185,171,258		591,661,527		0.5490	1,775,162,097	33.33%
2020	369,811,796		49,475,140	194,488,108		613,775,044		0.5439	1,841,509,283	33.33%
2021	385,214,089		50,427,375	204,541,138		640,182,602		0.5374	1,920,739,880	33.33%

# Date Source

DuPage County Assessor's Office and City records

#### PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

#### Last Ten Levy Years

Tax Levy Year	2012	2013	2014	2015
Tax Levy Teal	2012	2013	2014	2013
DIRECT				
City of Wood Dale				
Corporate	0.2907	0.3177	0.3282	0.3274
IMRF	0.0420	0.0459	0.0475	0.0474
Police pension	0.0829	0.0906	0.0937	0.0935
Audit	0.0053	0.0059	0.0061	0.0061
Tort judgments/liability	0.0400	0.0437	0.0452	0.0451
Social Security	0.0796	0.0871	0.0900	0.0898
Aggregate refunds	-	-	-	-
Total city direct rate	0.5405	0.5909	0.6107	0.6093
Addison Fire Protection District	0.9619	1.0583	1.1221	1.1240
Addison Park District	0.4307	0.4659	0.4800	0.4720
Addison Township	0.0655	0.0713	0.0738	0.0717
Bensenville Library District	0.2360	0.2564	0.2662	0.2644
Bensenville Park District	0.4718	0.5097	0.5179	0.5232
DuPage County	0.1929	0.2040	0.2057	0.1971
DuPage County Airport Authority	0.0168	0.0178	0.0196	0.0188
DuPage County Forest Preserve District	0.1542	0.1657	0.1691	0.1622
Grade schools				
District #2	4.0744	4.4252	4.572	4.5309
District #4	2.7039	2.9650	3.0625	3.0240
District #7	2.2715	2.4504	2.5124	2.5181
District #10	2.3210	2.5368	2.6647	2.5037
High schools				
District #88	2.1984	2.4373	2.5581	2.5477
District #100	2.0638	2.2320	2.3019	2.2934
District #108	2.3318	2.5755	2.7083	2.6236
Itasca Fire Protection District	0.8216	0.8973		0.9019
Itasca Park District	0.5223	0.5626	0.5850	0.5581
Jr. College District #502	0.2681	0.2956	0.2975	0.2786
Special Service Area #11	4.6604	0.4988	5.0902	5.0799
Special Service Area #12	0.4413	0.4800	0.4657	0.4762
Special Service Area #13	0.3894	0.4132	0.4051	0.4009
Special Service Area #14	0.3427	0.3771	0.3407	0.3255
Wood Dale Fire Protection District	0.8937	0.9812	1.0132	1.0137
Wood Dale Library District	0.4563	0.4983	0.5148	0.5165
Wood Dale Park District	0.4537	0.4852	0.4955	0.4957

Note: Property tax rates are per \$100 of assessed valuation.

#### Data Sources

Office of the County Clerk, DuPage County DuPage County Tax Bill

2016	2017	2018	2019	2020	2021	
0.3099	0.2980	0.2940	0.2945	0.2917	0.2687	
0.0449	0.0432	0.0427	0.0428	0.0424	0.0417	
0.0886	0.0852	0.0841	0.0843	0.0835	0.0821	
0.0058	0.0056	0.0056	0.0056	0.0056	0.0056	
0.0428	0.0412	0.0407	0.0409	0.0406	0.0399	
0.0850	0.0818	0.0808	0.0809	0.0801	0.0787	
-	-	-	-	-	0.0009	
0.5770	0.5550	0.5479	0.5490	0.5439	0.5176	
1.1051	1.0093	0.9847	0.9530	0.9466	0.9259	
0.4435	0.4199	0.4110	0.3875	0.3768	0.3764	
0.0676	0.0646	0.0636	0.0623	0.0619	0.0612	
0.248	0.2381	0.2347	0.2312	0.2308	0.2274	
0.4932	0.4758	0.4708	0.4644	0.4744	0.4562	
0.1848	0.1749	0.1673	0.1655	0.1609	0.1587	
0.0176	0.0166	0.0146	0.0141	0.0148	0.0144	
0.1514	0.1306	0.1278	0.1242	0.1205	0.1177	
4.2774	4.0943	4.0338	3.9658	3.9604	3.9064	
2.8820	2.6807	2.6225	2.5176	2.2873	2.2401	
2.3958	2.3200	2.2918	2.2783	2.2172	2.2562	
2.3808	2.2590	2.2678	2.2594	2.2019	2.4644	
2.3995	2.2462	2.1815	2.0906	2.0537	2.0378	
2.1741	2.0849	2.0567	2.0331	2.0281	2.0072	
2.4698	2.3489	2.2863	2.2683	2.2455	2.0303	
0.859	0.8277	1.0063	0.9951	0.9851	0.9778	
0.5348	0.5097	0.5133	0.5113	0.4889	0.4177	
0.2626	0.2431	0.2317	0.2112	0.2114	0.2037	
5.0977	5.1024	5.0940	5.0724	0.0000	0.0000	
0.4433	0.4305	0.4045	0.3954	0.3941	0.3824	
0.4045	0.4099	0.4081	0.4041	0.4036	0.4054	
0.3217	0.3127	0.3019	0.2861	0.2828	0.2871	
0.9611	0.9263	0.9141	0.9138	0.9147	1.0889	
0.4904	0.4733	0.4670	0.4673	0.4646	0.4612	
0.4707	0.4673	0.4632	0.4616	0.4572	0.4518	

#### PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2022

Taxpayers	Type of Business	Equalized Assessed Value	Percentage of Total Assessed Valuation	Taxpayers	Type of Business	Equalized Assessed Value	Percentage of Total Assessed Valuation
AMB Prop Re Tax Co	Real Estate Developer	\$ 19,149,620	2.99%	AMB Partners II Local LP	Real Estate Developer	\$ 18,125,130	3.67%
Prologis	Real Property	17,125,720	2.68%	Chancellory Business Park, LLC	Real Estate Developer	9,828,340	1.99%
Hamilton Partners	Real Property	9,661,740	1.51%	Videojet	Technology Company	6,895,590	1.40%
Core Corridor Chicago	Real Estate Developer	6,688,600	1.04%	Freightliner	Auto Sales	4,439,940	0.90%
Bridge Point Wood Dale LLC	Real Property	6,592,020	1.03%	AAR Corp	Manufacturing	4,421,260	0.90%
Videojet Technologies	Industrial Ink Jet Printing	6,088,620	0.95%	Wood Dale Road Investors, LLC	Real Estate Developer	4,270,950	0.86%
800 Mittel LLC	Real Property	5,661,820	0.88%	Georgetown Management	Real Estate Developer	4,269,490	0.86%
Orchard Lakes Apartments	Apartment Complex	5,292,620	0.83%	Trammel Crow	Real Estate Developer	3,887,910	0.79%
Parkway Bank and Trust	Real Property	4,942,140	0.77%	Kintetsu World Express	Shipping	2,703,070	0.55%
STRS Ohio	Real Property	4,383,820	0.68%	Double Tree	Hotel	2,469,370	0.50%
	=	\$ 85,586,720	13.36%			\$ 61,311,050	12.42%

Note: Information for the period nine years ago was not available; therefore, information for the period ten years ago is presented.

#### Data Source

Office of the DuPage County Clerk

#### PROPERTY TAX LEVIES AND COLLECTIONS

#### Last Ten Levy Years

Tax Levy Year	Equalized Assessed Valuations			Fotal Tax Levy as Extended	Co	Tax llections (1)	Percentage of Extensions Collected		
2012	\$	529,544,342	\$	2,862,187	\$	2,828,577	98.83%		
2013	•	493,770,844	,	2,917,692	•	2,880,180	98.71%		
2014		485,448,235		2,964,632		2,916,897	98.39%		
2015		491,066,760		2,992,070		2,971,693	99.32%		
2016		522,867,736		3,016,947		2,998,008	99.37%		
2017		555,945,717		3,085,499		3,081,866	99.88%		
2018		577,244,079		3,162,720		3,147,966	99.53%		
2019		591,661,527		3,248,222		3,230,298	99.45%		
2020		613,775,004		3,338,322		3,332,713	99.83%		
2021		640,182,602		3,421,776		(2)	N/A		

- (1) Includes property taxes collected in the current year that may be attributable to prior years. These collections, if any, are immaterial as 99% or greater of the current year's tax levy has historically been collected during the respective fiscal year. Additionally, information to associate any noncurrent tax collections to a specific tax levy year is not readily available.
- (2) 2021 Tax Levy to be collected in Fiscal Year 2023.

Property in the City is reassessed each year. Property is assessed at 33% of actual value.

N/A - information not available

#### **Data Sources**

DuPage County Treasurer's Office Audited Financial Statements

#### SALES TAX COLLECTED BY CATEGORY

#### Last Ten Calendar Years

	20	012	20	13	20:	14	20:	15	201	16
		% Change From Prior		% Change From Prior		% Change From Prior		% Change From Prior		% Change From Prior
	Amount	Year	Amount	Year	Amount	Year	Amount	Year	Amount	Year
General merchandise	\$ 557,301	1.28%	\$ -	(100.00%)	N/A	N/A	N/A	N/A	N/A	N/A
Food	428,710	1.87%	486,105	13.39% \$	436,607	(10.18%) \$	424,376	(2.80%) \$	379,868	(10.49%)
Drinking and eating places	406,687	5.02%	423,599	4.16%	429,233	1.33%	452,697	5.47%	408,522	(9.76%)
Apparel	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Furniture, H.H., and radio	191,680	(7.73%)	248,813	29.81%	234,792	(5.64%)	210,219	(10.47%)	280,521	33.44%
Lumber, building, and hardware	221,607	10.79%	279,806	26.26%	366,459	30.97%	374,154	2.10%	314,772	(15.87%)
Automobile and filling stations	1,184,130	2.75%	985,596	(16.77%)	985,077	(0.05%)	763,151	(22.53%)	772,548	1.23%
Drugs and miscellaneous retail	653,960	2.35%	672,181	2.79%	736,251	9.53%	946,026	28.49%	833,479	(11.90%)
Agriculture and all others	1,551,109	(0.13%)	1,647,746	6.23%	1,880,533	14.13%	2,021,752	7.51%	2,041,440	97.00%
Manufacturers	145,246	14.37%	166,924	14.93%	186,912	11.97%	197,207	5.51%	220,224	11.67%
TOTAL	\$ 5,340,430	1.93%	\$ 4,910,770	(8.75%) \$	5,255,864	6.57% \$	5,389,582	2.54% \$	5,251,374	(2.56%)
CITY DIRECT SALES TAX RATE	2.00%		2.00%		2.00%		2.00%		2.00%	

#### SALES TAX COLLECTED BY CATEGORY (Continued)

#### Last Ten Calendar Years

	2	017	201	18	20	19	202	20	2021		
-		% Change From Prior		% Change From Prior		% Change From Prior		% Change From Prior		% Change From Prior	
-	Amount	Year	Amount	Year	Amount	Year	Amount	Year	Amount	Year	
General merchandise	N/A	N/A	N/A	N/A	N/A	N/A	\$ 518,309	N/A	\$ 560,892	8.22%	
Food	\$ 551,207	45.10% \$	663,924	20.45%	\$ 610,974	(7.98%)	508,535	(16.77%)	566,329	11.36%	
Drinking and eating places	416,312	1.91%	439,121	5.48%	460,505	4.87%	346,131	(24.84%)	477,475	37.95%	
Apparel	-	N/A	-	N/A	-	N/A	13,620	N/A	27,438	101.45%	
Furniture, H.H., and radio	299,099	6.62%	139,652	(53.31%)	202,697	45.14%	175,743	(13.30%)	194,453	10.65%	
Lumber, building, and hardware	243,472	(22.65%)	260,953	7.18%	207,126	(20.63%)	171,314	(17.29%)	76,720	(55.22%)	
Automobile and filling stations	598,880	(22.48%)	663,567	10.80%	632,008	(4.76%)	474,422	(24.93%)	596,736	25.78%	
Drugs and miscellaneous retail	810,752	(2.73%)	988,490	21.92%	1,178,000	19.17%	1,788,228	51.80%	2,025,890	13.29%	
Agriculture and all others	1,761,675	(13.70%)	1,996,635	13.34%	2,137,970	7.08%	1,705,835	(20.21%)	1,951,886	14.42%	
Manufacturers	174,903	(20.58%)	276,017	57.81%	321,509	16.48%	238,969	(25.67%)	249,930	4.59%	
TOTAL	\$ 4,856,300	(7.52%) \$	5,428,359	11.78%	\$ 5,750,789	5.94%	\$ 5,941,106	3.31%	\$ 6,727,748	13.24%	
CITY DIRECT SALES TAX RATE	2.00%		2.00%		2.00%		2.00%		2.00%		

#### DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

Calendar Year	City Direct Rate	Non-Home Rule Sales Tax Rate	DuPage County Water Commission	Regional Transportation Authority	DuPage County	State of Illinois	Total
2012	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2013	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2014	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2015	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2016	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2017	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2018	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2019	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2020	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2021	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%

#### Data Source

City and County Records

#### RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Calendar Years

		ernmental Activ	vities	pe Activities	_	Percentage		
Fiscal Year	- · · · · · · · · · · · · · · · · · · ·		Notes Payable	General Obligation Bonds	IEPA Loan	Total Primary Government	of Personal Income	Per Capita
2013	\$ -	\$ -	\$ -	\$ 9,995,000	\$ -	\$ 9,995,000	2.55%	\$ 725.85
2014	-	-	-	9,970,000	4,103,771	14,073,771	3.67%	1,022.06
2015	-	-	-	9,610,000	18,684,617	28,294,617	7.20%	2,054.80
2016	-	-	-	9,235,000	21,334,311	30,569,311	7.94%	2,219.99
2017	-	-	-	8,845,000	20,439,889	29,284,889	7.13%	2,126.72
2018	-	-	829,200	8,440,000	19,510,835	28,780,035	7.32%	2,090.05
2019	-	-	1,631,200	8,020,000	18,563,763	28,214,963	6.67%	2,049.02
2020	9,615,204	-	1,631,200	7,580,000	17,598,325	36,424,729	8.61%	2,645.22
2021	9,615,204	-	1,631,200	7,580,000	17,598,325	36,424,729	8.21%	2,524.23
2022	24,641,845	5,776,525	1,331,200	6,779,206	15,610,917	54,139,693	10.71%	3,863.81

Note: See schedule of Demographic Statistics on page 129 for personal income and population data.

#### Data Sources

Office of the County Clerk City's Records

#### RATIOS OF GENERAL BONDED DEBT OUTSTANDING

#### Last Ten Levy Years

Levy Year	Population (1)	Equalized Assessed Value (2)	Gı	ross General Bonded Debt (3)	Less Debt Service Funds	Ok Net General		Ratio of Net General Obligation Debt to Equalized Assessed Value	Net Gen Bonded Per Caj	Debt
2012	13,770 \$	529,544,342	\$	-	\$ -	\$	-	0.00%	\$	-
2013	13,770	493,770,844		-	-		-	0.00%		-
2014	13,770	485,448,235		-	-		-	0.00%		-
2015	13,770	491,066,760		-	-		-	0.00%		-
2016	13,770	522,867,736		-	-		-	0.00%		-
2017	13,770	555,945,717		-	-		-	0.00%		-
2018	13,770	577,244,079		-	-		-	0.00%		-
2019	13,770	591,661,527		-	-		-	0.00%		-
2020	13,770	613,775,044		-	-		-	0.00%		-
2021	14,012	640,182,602		-	-		-	0.00%		-

#### Data Sources

<sup>(1)</sup> U.S. Department of Commerce, Bureau of Census

<sup>(2)</sup> Office of the DuPage County Clerk

<sup>(3)</sup> City's Records, excludes Alternate Revenue Source Bonds

#### DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2022

Governmental Unit	Gross Bonded Debt	(1) Percentage of Debt Applicable to City	Amount of City's Share of Debt
DIRECT DEBT			
City of Wood Dale	\$ 25,973,045	100.000%	\$ 25,973,045
OVERLAPPING DEBT			
DuPage County	91,395,000	1.450%	1,325,228
DuPage County Forest Preserve District	89,420,000	1.450%	1,296,590
Addison Fire Protection District	32,390,000	0.000%	-
Wood Dale Park District	712,174	78.750%	560,837
Bensenville Park District	5,317,525	11.270%	599,285
School Districts			
District #2	34,466,000	12.450%	4,291,017
District #7	2,290,000	75.720%	1,733,988
District #10	24,990,000	4.330%	1,082,067
District #88	61,565,000	1.410%	868,067
District #100	8,545,000	41.200%	3,520,540
District #108	10,105,000	1.100%	111,155
Wood Dale Special Service Area #12	380,000	100.000%	380,000
Wood Dale Special Service Area #13	540,000	100.000%	540,000
Wood Dale Special Service Area #14	345,000	100.000%	345,000
Total overlapping bonded debt	362,460,699		16,653,774
TOTAL	\$ 388,433,744		\$ 42,626,819

<sup>(1)</sup> Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the City.

#### Data Source

Office of the DuPage County Clerk

# LEGAL DEBT MARGIN INFORMATION

#### Last Ten Calendar Years

	2012	2013	2014	2015
Assessed value of property	\$ 1,588,633,026	\$ 1,481,312,532	\$ 1,456,344,705	\$ 1,473,200,280
Debt limit	45,673,199	42,587,735	41,869,910	42,354,508
Total debt applicable to limit	 <u>-</u>	<u>-</u>	<u>-</u>	<del>-</del>
LEGAL DEBT MARGIN	\$ 45,673,199	\$ 42,587,735	\$ 41,869,910	\$ 42,354,508
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%

 2016	2017	2018	2019	2020	2021
\$ 1,568,603,208	\$ 1,668,003,951	\$ 1,731,905,428	\$ 1,775,162,097	\$ 1,841,509,283	\$ 1,920,739,880
45,097,342	47,955,114	49,792,281	51,035,910	52,943,392	55,221,272
 -	-	-	-	-	-
\$ 45,097,342	\$ 47,955,114	\$ 49,792,281	\$ 51,035,910	\$ 52,943,392	\$ 55,221,272
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

#### DEMOGRAPHIC STATISTICS

#### Last Ten Calendar Years

Calendar Year	(1) Population	(1) Per Capita Income	Equalized Assessed Valuation	Personal Income	(2) Unemployment Rate
2012	13,770	\$ 28,909	\$ 529,544,342	\$ 398,076,930	9.90%
2013	13,770	28,455	493,770,844	391,825,350	7.40%
2014	13,770	27,883	485,448,235	383,948,910	5.40%
2015	13,770	28,555	491,066,760	393,202,350	4.80%
2016	13,770	27,967	522,867,736	385,105,590	5.10%
2017	13,770	29,836	555,945,717	410,841,720	5.00%
2018	13,770	30,731	577,244,079	423,165,870	3.30%
2019	13,770	30,731	591,661,527	423,165,870	3.30%
2020	13,770	30,731	613,775,044	423,165,870	3.30%
2021	14,012	36,072	640,182,602	505,440,864	2.70%

# Data Sources

City Records and Office of the DuPage County Clerk

- (1) U.S. Department of Commerce, Bureau of the Census
- (2) Bureau of Labor Statistics

#### PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

		2022				2013	
Employer	Employees	Rank	Percentage of Total Village Population	Employer	Employees	Rank	Percentage of Total Village Population
Prime Now LLC	705	1	5.03%	Madden Communications	535	1	3.89%
Power Solutions	519	2	3.70%	Videojet Systems	506	2	3.67%
Videojet	479	3	3.42%	DeVry	400	3	2.90%
AAR Corporation	464	4	3.31%	Power of Great Lakes	400	4	2.90%
Quest Diagnostics	450	5	3.21%	Tempco Electric Heater	364	5	2.64%
C. H. Robinson	330	6	2.36%	AAR Corporation	350	6	2.54%
Arpac LLC (Duravant)	273	7	1.95%	Target Stores	180	7	1.31%
Wiegel Tool Works	230	8	1.64%	Jewel Food Stores	165	8	1.20%
Nippon Express	200	9	1.43%	Quest Diagnostics	150	9	1.09%
Tempco Electric	197	10	1.41%	Alfa Laval	150	10	1.09%
TOTAL	3,847			TOTAL	3,200		

Data Source

Office of the DuPage County Clerk

# TEN LARGEST CONSUMERS - WATERWORKS AND SEWERAGE SYSTEMS

April 30, 2022

Taxpayers	Rank	Total Consumption (Gallons)
Dominion Towers	1	5,881,000
Tempco Electric Heater Corp	2	3,589,412
Brookwood Green Condo	3	3,244,914
WPS Wood Dale LLC	4	3,112,468
Jewel-Osco Food Store	5	2,612,778
The Radcliff	6	2,394,000
Quest Diagnostics	7	2,346,350
Whispering Oaks Unit Owners	8	1,987,803
Wood Dale Station Condos	9	1,910,000
Whispering Oaks Condos II	10	1,903,687

Note: Information was not available for nine years ago.

# Data Source

Finance Department

#### FULL-TIME EQUIVALENT EMPLOYEES

#### Last Ten Fiscal Years

P'and War	2012	2014	2015	2016	2017	2010	2010	2020	2021	2022
Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL GOVERNMENT										
Administration	4.00	4.00	5.00	4.00	4.00	6.00	5.00	6.00	6.00	6.00
City Clerk (1)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Community development	6.00	6.00	6.00	9.00	9.00	8.00	7.00	7.00	8.00	8.00
Finance	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.25	4.25	4.25
Engineering _	-	-	-	-	-	-	-	-	-	
Total general government	14.00	14.00	15.00	18.00	18.00	19.00	17.00	17.25	18.25	18.25
PUBLIC SAFETY										
Officers	35.00	35.00	35.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
Civilians	17.00	17.00	16.00	11.00	11.00	11.00	12.00	15.25	15.45	15.45
Total public safety	52.00	52.00	51.00	44.00	44.00	44.00	45.00	48.25	48.45	48.45
PUBLIC WORKS										
City service administration	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	3.00
Streets	7.00	7.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00
Water and sewer	21.00	21.00	19.00	21.00	21.00	20.00	20.00	20.00	19.00	19.00
Vehicle maintenance	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total public works	32.00	32.00	33.00	34.00	34.00	33.00	33.00	35.00	34.00	33.00
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	98.00	98.00	99.00	96.00	96.00	96.00	95.00	100.50	100.70	99.70

(1) Clerk employee is now part of Administration

Data Source

City Payroll Records

#### OPERATING INDICATORS

#### Last Ten Calendar Years

Program/Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT										
City Clerk										
Business/vending licenses issued	825	819	810	750	N/A	N/A	N/A	N/A	N/A	N/A
Finance										
Vehicle stickers issued	10,225	9,049	9,934	9,524	12,229	9,587	10,269	8,292	_	6,503
Accounts payable checks processed	3,378	3,134	2,887	3,027	2,214	2,123	1,863	1,963	1,998	1,894
Community development	,	ĺ		,		,	,		,	
Building permits issued	84	94	729	758	869	961	787	761	835	595
Residential permits issued	43	61	59	63	75	55	22	29	27	30
New construction	9	4	3	7	73	2	5	2	3	3
Remodel	34	57	56	56	2	53	17	27	24	27
Industrial/commercial permits issued	41	33	34	40	46	38	36	40	28	23
New construction	-	-	-	-	-	2	1	10	9	2
Remodel	41	33	34	40	46	36	35	30	19	21
Other permits issued	N/A	N/A	636	655	748	868	729	692	780	542
Flatwork	N/A	N/A	129	124	90	88	99	118	136	97
Accessory Structures	N/A	N/A	11	11	18	11	7	12	19	11
Deck/Porch	N/A	N/A	6	12	16	12	9	19	25	5
Fence	N/A	N/A	49	60	66	68	58	49	73	57
Sign	N/A	N/A	51	35	44	34	32	56	29	-
Roof	N/A	N/A	100	146	178	297	186	104	142	110
Electrical, plumbing or mechanical only	N/A	N/A	123	124	147	113	128	149	159	97
Replacement window, door, siding	N/A	N/A	55	66	99	133	123	63	98	119
Water/waste water connection	N/A	N/A	33	22	20	30	25	22	18	18
Miscellaneous	N/A	N/A	79	55	70	82	62	100	81	28
Total building permit valuation	4,641,276	4,393,700	15,090,636	17,906,278	23,001,903	33,785,596	26,318,821	59,531,614	58,531,029	23,811,069
Rental properties registered	N/A	N/A	N/A	401	194	182	226	166	182	183
Commercial occupancy permits issued	N/A	N/A	N/A	N/A	556	697	499	422	601	532
Commercial Occupancy Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	924
Contractor Registration	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	512
Zoning relief petitions issued	N/A	N/A	N/A	13	17	8	19	14	11	11
Annexation petitions issued	N/A	N/A	N/A	3	2	1	1	1	1	2
PUBLIC SAFETY										
Calls for service	18,379	19,122	18,903	18,701	17,194	15,781	15,378	16,667	10,290	14,312
Officer initiated	14,715	15,436	15,296	N/A						
9-1-1	3,664	3,686	3,607	N/A						
Total accident investigations	370	318	412	408	395	301	395	331	235	304
Property damage	335	277	350	346	348	255	338	274	204	273
Personal injury	34	41	61	62	47	46	56	57	30	31
Fatalities	1	-	1	-	-	-	1	1	1	-

#### OPERATING INDICATORS (Continued)

#### Last Ten Calendar Years

Program/Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC SAFETY (Continued)										
Crime index part 1 offense										
Criminal sexual assault	_	1	1	_	1	3	3	3	4	1
Robbery	_	4	7	3	5	5	3	3	4	2
Aggravated assault/battery	80	84	73	77	82	71	4	5	8	10
Burglary	45	30	22	23	16	17	22	14	12	11
Theft	114	115	85	107	138	138	161	180	144	101
Motor vehicle theft	8	7	9	6	8	9	8	10	9	11
Total crime index part I offenses	247	241	197	216	250	243	201	215	181	136
Total elime mack part I offenses	217	211	177	210	230	213	201	213	101	150
Parking violations	1,790	2,210	2,157	1,750	1,314	2,211	1,908	1,397	692	1,919
Traffic violations (includes DUI violations)	8,294	7,882	7,757	6,712	5,686	4,563	5,592	6,267	4,119	5,608
DUI violations	172	173	150	111	131	100	98	108	54	60
False alarm responses	860	604	659	838	588	438	394	464	456	260
1										
PUBLIC WORKS										
Streets										
Street sweeping										
Curb lane miles swept	250	250	250	250	250	250	250	250	-	251
Cubic yard of waste collected	2,200	2,200	2,100	N/A						
Snowplowing										
Number of snow events	29	35	33	43	15	19	22	18	15	14
Inches of snow fall	19.0	80.0	50.7	31.2	26.1	36.3	28.6	34.8	48.8	28.7
Right of way mowing										
Acres mowed	57	97	97	107	107	107	107	107	107	108
Total number of parcel										
segments mowed	100	100	100	169	169	169	169	169	169	170
Sidewalk replaced/repaired (squares)	250	112	131	354	301	327	161	219	85	110
Regulatory signs installed	95	90	97	87	76	448	73	29	31	25
Dial-A-Ride program rides	2,086	1,735	2,062	2,298	2,019	1,779	1,617	1,436	1,245	1,654
Vehicle maintenance										
Repair orders completed	772	834	933	869	837	851	881	759	701	670
PM services	287	320	336	355	348	316	337	317	287	277
General repairs	638	598	663	602	701	670	741	668	617	568
Brake jobs	21	14	22	23	12	11	21	21	10	15
Tire service	61	66	73	54	59	67	51	43	61	54
Replacement	70	60	84	76	86	86	64	85	76	56
Repairs	33	29	27	26	25	40	24	12	27	24
Snow fighting related	66	130	100	105	119	117	140	106	105	81
Landscape/street sweeping	77	110	145	111	120	103	109	108	93	111
Number of outsourced services	83	58	99	103	38	62	68	37	22	38

#### OPERATING INDICATORS (Continued)

Last Ten Calendar Years

Program/Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PLANT MAINTENANCE										
Repair orders completed	905	852	805	786	519	N/A	N/A	N/A	N/A	N/A
WATER										
Average daily consumption (gallons)	1,149,737	1,051,041	1,051,200	1,138,162	1,086,786	1,076,868	1,070,917	1,060,377	1,077,116	1,128,915
Residential (gallons)	307,136,000	289,334,000	280,320,000	266,682,000	276,640,000	263,980,000	281,060,000	312,870,000	315,814,921	329,643,088
Industrial/commercial (gallons)	108,214,000	94,296,000	92,710,000	88,208,000	83,964,000	80,655,000	108,863,000	74,174,000	78,409,535	82,410,772
Peak daily consumption (gallons)	N/A	2,304,000	1,756,000	1,847,000	1,564,000	1,558,000	1,304,000	1,536,860	1,621,390	1,750,270
Water main breaks	50	52	49	25	31	29	17	24	41	36
Total hydrant flushing	974	974	974	974	974	974	974	974	974	978
System 1	741	741	741	741	741	741	741	741	741	741
System 2	233	233	233	233	233	233	233	233	233	237
Number of valves exercised	1,205	1,193	1,193	1,193	1,193	1,193	135	1,193	1,193	1,193
System 1	1,003	991	991	991	991	991	135	991	991	991
System 2	202	202	202	202	202	202	-	202	202	202
Water billing accounts	4,895	4,962	4,979	4,992	4,925	4,977	4,989	4,995	5,004	5,004
Residential	4,359	4,391	4,440	4,440	4,440	4,444	4,454	4,456	4,440	4,440
Industrial/commercial	513	517	516	516	516	510	512	516	516	516
Municipal church/school	23	23	23	23	23	23	23	23	23	23
Hydrant meters in service	7	8	12	12	12	10	13	13	13	13
WASTEWATER										
Average daily treatment (gallons)	2,095,000	2,116,000	2,567,000	2,050,000	1,938,000	2,119,000	2,500,000	2,425,000	1,815,000	1,820,000
Excursions/violations	1	-	1	-	-	-	3	3	1	1

NA - Information unavailable/program non-existent

Data Source

Various City departments

#### CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

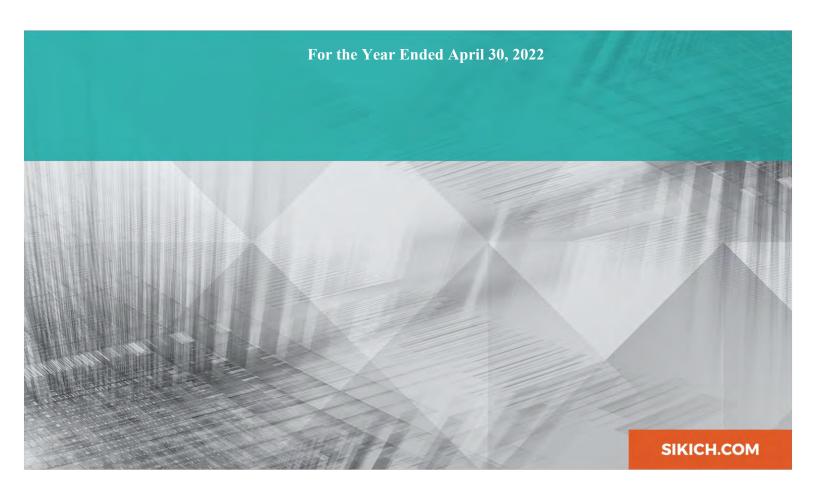
Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PUBLIC SAFETY										
Police stations	1	1	1	1	1	1	1	1	1	1
PUBLIC WORKS										
Buildings	4	4	4	4	4	4	4	4	4	4
Streets (miles)	47	47	47	47	47	47	47	47	47	47
Sidewalks (miles)	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12
Street lights	439	439	439	439	439	439	439	439	439	439
WATER										
Water mains (miles)	75	75	75	75	75	75	75	75	75	75
WASTEWATER										
Sanitary sewers (miles)	68.5	68.5	68.5	68.5	68.5	68.5	68.5	68.5	68.5	68.5
Storm sewers (miles)	38	38	38	38	38	38	38	38	38	38

Data Source

City capital asset records



# SINGLE AUDIT



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1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Wood Dale, Illinois (the City), as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 14, 2023.

#### **Report On Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

#### **Report On Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois March 14, 2023



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

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# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

#### Report on Compliance for Each Major Federal Program

#### **Opinion on Each Major Federal Program**

We have audited the City of Wood Dale, Illinois' (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended April 30, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Wood Dale, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2022.

#### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibility for the Auditor Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

#### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 14, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois March 14, 2023

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended April 30, 2022

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN Number	Program/Grant Number	Exp	enditures
Department of Transportation	Illinois Department of Transportation	State and Community Highway Safety State and Community Highway Safety	20.600	N/A	\$	25,265
		Total State and Community Highway Safety Program				25,265
		Total Department of Transportation				25,265
Department of the Treasury	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027*	N/A		925,852
		Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds				925,852
		Total Department of the Treasury				925,852
TOTAL EXPENDITURES O	F FEDERAL AWARDS				\$	951,117

<sup>\*</sup> denotes major program

#### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended April 30, 2022

#### **Note A - Basis of Accounting**

The accompanying schedule of expenditures of federal awards is a summary of the activity of the City's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

#### **Note B - Subrecipients**

There were no subrecipients for the fiscal year ending April 30, 2022.

#### **Note C - Other Information**

The City did not receive any federal insurance, free rent, or noncash assistance and had no federal loans or loan guarantees outstanding with continuing compliance requirements during the year ended April 30, 2022.

#### Note D - Illinois Environmental Protection Agency Loans

The City had Illinois Environmental Protection Agency Loans outstanding in the amount of \$21,387,442 at April 30, 2022. The loans were initially partially funded with federal monies. The loans have no continuing compliance requirements aside from loan repayment.

#### Note E - 10% De Minimis Indirect Cost Rate

The City did not elect to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2022

# Section I - Summary of Auditor's Results

-					
Financial Statements					
Type of auditor's report issued	d:	Unm	odified		
Internal control over financial Material weakness(es) ident Significant deficiency(ies) ident	ified?		yes yes	X	no none reported
Noncompliance material to fir	nancial statements noted?		yes	X	no
Federal Awards					
Internal control over major fee Material weakness(es) ident			yes	X	no
Significant deficiency(ies) is	dentified?		yes	X	none reported
Type of auditor's report issued major federal programs:	d on compliance for	Unm	odified		
Any audit findings disclosed t reported in accordance with	*		yes	X	no
Identification of major federal	programs:				
ALN Number(s)	Name of Federal Program or	Cluste	<u>r</u>		
21.027	COVID-19 Coronavirus State	e and L	Local Fi	scal R	ecovery Funds
Dollar threshold used to distin Type A and Type B program	<u> </u>	\$750,	000		
Auditee qualified as low-risk	auditee?		yes	X	no

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended April 30, 2022

**Section II - Financial Statement Findings** 

None

**Section III - Federal Award Findings and Questioned Costs** 

None

**Section IV - Prior Year Award Findings and Questioned Costs** 

None



REPORT ON SUPPLEMENTARY INFORMATION AND REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE WITH PUBLIC ACT 85-1142

TIF DISTRICT #1 FUND



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# INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

#### INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information of the City of Wood Dale, Illinois as of and for the year ended April 30, 2022, which collectively comprise the basic financial statements of the City of Wood Dale, Illinois, and have issued our report thereon dated March 14, 2023, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois March 14, 2023

# INDEPENDENT ACCOUNTANT'S REPORT



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

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### INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

We have examined management of the City of Wood Dale's (the City) assertion that the City complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) included in its Report on Compliance with Public Act 85-1142 dated March 14, 2023, during the year ended April 30, 2022. The City's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specific requirements.

In our opinion, management's assertion that the City of Wood Dale complied with the aforementioned requirements, included in the Report on Compliance with Public Act 85-1142 for the year ended April 30, 2022 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, Members of the City Council, the joint review board, the Illinois State Comptroller's Office and management of the City of Wood Dale and is not intended to be, and should not be, used by anyone other than the specified parties.

Sikich LLP

Naperville, Illinois March 14, 2023

# FINANCIAL STATEMENTS

# BALANCE SHEET TIF DISTRICT #1 FUND

April 30, 2022

# ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS	
Cash and investments	\$ 16,363,486
TOTAL ASSETS	16,363,486
DEFERRED OUTFLOWS OF RESOURCES None	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 16,363,486
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 9,990
Total liabilities	9,990
DEFERRED INFLOWS OF RESOURCES None	
Total liabilities and deferred inflows of resources	9,990
FUND BALANCE	
Restricted for economic development	1,863,667
Restricted for capital projects	14,489,829
Total fund balances	16,353,496
TOTAL LIABILITIES, DEFERRED INFLOWS	
OF RESOURCES AND FUND BALANCE	\$ 16,363,486

# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TIF DISTRICT #1 FUND

# April 30, 2022

REVENUES	
Taxes	
Incremental property taxes	\$ 2,386,040
Investment income	2,363
Total revenues	2,388,403
EXPENDITURES	
Economic development	1,521,845
Capital outlay	73,900
Debt service	
Interest and fiscal charges	279,524
Total expenditures	1,875,269
EXCESS (DEFICIENCY) OF REVENUES	
OVER EXPENDITURES	513,134
OTHER FINANCING SOURCES (USES)	
Premium on bonds	1,464,524
Bond issuance	14,315,000
Transfers (out)	(1,010,171)
Total other financing sources (uses)	14,769,353
NET CHANGE IN FUND BALANCE	15,282,487
FUND BALANCE, MAY 1	1,071,009
FUND BALANCE, APRIL 30	\$ 16,353,496



REPORT ON SUPPLEMENTARY INFORMATION AND REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE WITH PUBLIC ACT 85-1142

TIF DISTRICT #2 FUND



# TIF DISTRICT #2 FUND TABLE OF CONTENTS

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# INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

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# INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information of the City of Wood Dale, Illinois as of and for the year ended April 30, 2022, which collectively comprise the basic financial statements of the City of Wood Dale, Illinois, and have issued our report thereon dated March 14, 2023, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois March 14, 2023

# INDEPENDENT ACCOUNTANT'S REPORT



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

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#### INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

We have examined management of the City of Wood Dale's (the City) assertion that the City complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) included in its Report on Compliance with Public Act 85-1142 dated March 14, 2023, during the year ended April 30, 2022. The City's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specific requirements.

In our opinion, management's assertion that the City of Wood Dale complied with the aforementioned requirements, included in the Report on Compliance with Public Act 85-1142 for the year ended April 30, 2022 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, Members of the City Council, the joint review board, the Illinois State Comptroller's Office and management of the City of Wood Dale and is not intended to be, and should not be, used by anyone other than the specified parties.

Sikich LLP

Naperville, Illinois March 14, 2023

# FINANCIAL STATEMENTS

# BALANCE SHEET TIF DISTRICT #2 FUND

April 30, 2022

# ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS	
Cash and investments	\$ 95,924
TOTAL ASSETS	 95,924
DEFERRED OUTFLOWS OF RESOURCES None	 -
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 95,924
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	 
LIABILITIES	
Accounts payable	\$ 1,745
Total liabilities	 1,745
DEFERRED INFLOWS OF RESOURCES None	 
Total liabilities and deferred inflows of resources	 1,745
FUND BALANCE	
Restricted for economic development	 94,179
Total fund balances	 94,179
TOTAL LIABILITIES, DEFERRED INFLOWS	
OF RESOURCES AND FUND BALANCE	\$ 95,924

# STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TIF DISTRICT #2 FUND

# April 30, 2022

REVENUES	
Taxes Incremental property taxes	\$ 52,646
Investment income	 90
Total revenues	 52,736
EXPENDITURES	
Economic development	 9,265
Total expenditures	 9,265
NET CHANGE IN FUND BALANCE	43,471
FUND BALANCE, MAY 1	 50,708
FUND BALANCE, APRIL 30	\$ 94,179



AUDITOR'S COMMUNICATION TO THE MEMBERS OF THE CITY COUNCIL AND MANAGEMENT



AUDITOR'S COMMUNICATION TO THE MEMBERS OF THE CITY COUNCIL AND MANAGEMENT TABLE OF CONTENTS

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#### CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Attenuation of American Insumur of Conflict Public Accontinues



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630,566,8400

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March 14, 2023

The Honorable Mayor Members of the City Council and Management City of Wood Dale 404 N. Wood Dale Road Wood Dale, Illinois 60191

### Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you on May 1, 2022.

In addition, auditing standards require the communication of internal control related matters to members of the City Council and management. Our communication of these matters is enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and Management of the City of Wood Dale and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: Brian D. LeFevre, CPA, MBA

Partner





1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

March 14, 2023

The Honorable Mayor Members of the City Council City of Wood Dale, Illinois

#### Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wood Dale, Illinois (the City) for the year ended April 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 26, 2022. Professional standards also require that we communicate to you the following information related to our audit.

# Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended April 30, 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements with the exception of the estimates in connection with the actuarial valuations performed for the Illinois Municipal Retirement Fund, Police Pension Plan and the Other Postemployment Benefit Plan.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements, except for the actuarial valuations for the Illinois Municipal Retirement Fund Plan, Police Pension Plan and the Other Postemployment Benefit Plan. We evaluated the key assumptions used to perform the actuarial valuations and determined that they were reasonable in relation to the basic financial statements as a whole.

Management's estimate of the City's total pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the City's total pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

# Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually, or in the aggregate, to each opinion units' financial statements taken as a whole, with the exception of AJE#01-AJE#07, AJE#09-AJE#10, and AJE#13. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

# Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

# Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 14, 2023.

## Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

# Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to management's discussion and analysis and the required supplementary information (RSI) listed in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules and other supplemental information, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our procedures did not identify any material inconsistencies with the basic financial statements.

#### Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Wood Dale, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: Brian D. LeFevre, CPA, MBA

Partner

# City of Wood Dale

Year End: April 30, 2022 Adjusting Journal Entries Date: 5/1/2021 To 4/30/2022

Account No: AJE#01 To AJE#16

Credi	Debit	Account No	Name	Date	Number
-994,734.7		10 21010 10-G	Accounts Payable	4/30/2022	AJE#01
	994,734.77	10 28030 10-G	Due To Other Funds	4/30/2022	AJE#01
	994,734.77	10 31150 10-G	Property Tax - Police Pension	4/30/2022	AJE#01
-994,734.7		10024041 49086 10-G	Police Pension Contribution	4/30/2022	AJE#01
			Entry to reverse prior year amounts due to the Pension Fund		
-109,504.9		63 15045 63-WAS	Issuance Costs	4/30/2022	AJE#02
	109,504,93	63 29000 63-WAS	Fund Balance - unreserved	4/30/2022	AJE#02
			Entry to correct fund balance in the W/S and MFT Fund		
	1,464,524.10	24 39300 24-TIF1	Bond Proceeds	4/30/2022	AJE#03
-279,524.1		24 39300 24-TIF1	Bond Proceeds	4/30/2022	AJE#03
-1,464,524.1		24 39301 24-TIF1	Bond Premium	4/30/2022	AJE#03
	279,524.10	24 42035 24-TIF1	Bond Issuance Costs	4/30/2022	AJE#03
-7,790.4		63 15057 63-WAS	Gain on refunding	4/30/2022	AJE#03
-3,000.0		63 15100 63-WAS	Deferred Outflows - ARO	4/30/2022	AJE#03
	10,826.54	63 21030 63-WAS	Accrued Interest Payable	4/30/2022	AJE#03
	1,003,247.24	63 25003 63-WAS	IEPA Loan Payable	4/30/2022	AJE#03
	415,000.00	63 25004 63-WAS	2020B Refunding Bonds	4/30/2022	AJE#03
	82,200.55	63 25055 63-WAS	Unamortized Premium	4/30/2022	AJE#03
-256,683.0		98 21030 LTD	Accrued Interest Payable	4/30/2022	AJE#03
-14,315,000.0		98 25041 LTD	LTD Bonds Payable	4/30/2022	AJE#03
	575,000.00	98 25041 LTD	LTD Bonds Payable	4/30/2022	AJE#03
-5,772,300.0		98 25041 LTD	LTD Bonds Payable	4/30/2022	AJE#03
-1,464,524.0		98 25055 LTD	Unamortized Premium	4/30/2022	AJE#03
	99,623.00	98 25055 LTD	Unamortized Premium	4/30/2022	AJE#03
	14,315,000.00	98 29000 LTD	Fund Balance - unreserved	4/30/2022	AJE#03
-575,000.0		98 29000 LTD	Fund Balance - unreserved	4/30/2022	AJE#03
	5,772,300.00	98 29000 LTD	Fund Balance - unreserved	4/30/2022	AJE#03
	1,464,524.00	98 29000 LTD	Fund Balance - unreserved	4/30/2022	AJE#03
	256,683.00	98 47270 LTD	Int IEPA	4/30/2022	AJE#03
-99,623.0		98 47270 LTD	Int IEPA	4/30/2022	AJE#03
-20,012.2		50030000 39300 50-CP	Bond Proceeds	4/30/2022	AJE#03
	20,012,22	50030000 47050 50-CP	Interest - CIP	4/30/2022	AJE#03
	3,000.00	63005081 49093 63-WAS	Amortization Expense - ARO	4/30/2022	AJE#03
	14,360.18	63005082 45269 63-WAS	Principal - 2012 A/IEPA	4/30/2022	AJE#03
-1,003,247.2		63005082 45269 63-WAS	Principal - 2012 A/IEPA	4/30/2022	AJE#03
-415,000.0		63005082 45269 63-WAS	Principal - 2012 A/IEPA	4/30/2022	AJE#03
-14,360.1		63005082 47269 63-WAS	Interest - LT Debt	4/30/2022	AJE#03

Number	Date	Name	Account No	Debit	Credit
AJE#03	4/30/2022	Interest - LT Debt	63005082 47269 63-WAS		-82,200.55
AJE#03	4/30/2022	Interest - LT Debt	63005082 47269 63-WAS		-10,826.54
AJE#03	4/30/2022	Interest~ LT Debt	63005082 47269 63-WAS	7,790,42	
		Entries related to long term debt			
AJE#04	4/30/2022	WDBT Disbursement	10 10701 10-G	175,013,83	
AJE#04	4/30/2022	Accounts Payable	10 21010 10-G		-175,013.83
AJE#04	4/30/2022	Accounts Payable	10 21010 10-G	626,25	
AJE#04	4/30/2022	Accounts Payable	22 21010 22-T	8,500.00	
AJE#04	4/30/2022	Accounts Payable	50 21010 50-CP	4,837.50	
AJE#04	4/30/2022	Accounts Payable	63 21010 63-WAS	2,917.48	
AJE#04	4/30/2022	Accounts Payable	63 21010 63-WAS	331 50	
AJE#04	4/30/2022	Printing	10016000 42005 10-G		-626.25
AJE#04	4/30/2022	Convention/Visitor's Bureau	22010000 49025 22-T		-8,500.00
AJE#04	4/30/2022	Elgin O'Hare Project	50010000 46063 50-CP		-1,610.00
AJE#04	4/30/2022	Elgin O'Hare Project	50010000 46063 50-CP		-927.50
AJE#04	4/30/2022	Bridge Improvements	50030000 46033 50-CP		-2,300.00
AJE#04	4/30/2022	Data Processing Service	63005081 42032 63-WAS		-710.70
AJE#04	4/30/2022	Data Processing Service	63005081 42032 63-WAS		-331.50
AJE#04	4/30/2022	Postage	63005081 44002 63-WAS		-1,103.39
AJE#04	4/30/2022	Postage	63005082 44002 63-WAS		-1,103.39
		Entry to correct accounts payable as of year-end			
AJE#05	4/30/2022	Deferred Outflow - OPEB	63 15077 63-WAS		-45,185.00
AJE#05	4/30/2022	Net Pension Liability - OPEB	63 25077 63-WAS		-10,679.00
AJE#05	4/30/2022	Deferred Inflows - OPEB	63 27076 63-WAS		-31,519.00
AJE#05	4/30/2022	OPEB Obligation	98 25065 LTD		-62,267.00
AJE#05	4/30/2022	Net Pension Liability - OPEB	98 25077 LTD		-263,462.00
AJE#05	4/30/2022	Deferred Inflows - OPEB	98 27076 LTD		-183,782.00
AJE#05	4/30/2022	Ch OPEB GG	98 30066 LTD	135,508,00	
AJE#05	4/30/2022	Ch OPEB PS	98 30067 LTD	227,654.00	
AJE#05	4/30/2022	Ch OPEB HS	98 30068 LTD	146,349.00	
AJE#05	4/30/2022	Pen Exp HS	63005081 43083 63-WAS	87,383,00	
		Entries related to OPEB for GASB 75			
AJE#06	4/30/2022	Deferred Outflows - IMRF	63 15075 63-WAS	The works and	-68,147.00
AJE#06	4/30/2022	Net Pension Liability - IMRF	63 25071 63-WAS	1.037,011.00	
	4/30/2022	Deferred Inflows - IMRF	63 27075 63-WAS		-543,557.00
AJE#06			98 15075 LTD		-148,883.00
AJE#06 AJE#06	4/30/2022	Deferred Outflows - IMRF	90 10010 510		78.27 14.44 17.4
		Deferred Outflows - IMRF Net Pension Liability - IMRF	98 25071 LTD	2,265,573.00	1273-1177
AJE#06 AJE#06	4/30/2022			2,265,573.00	-1,187,517.00
AJE#06	4/30/2022 4/30/2022	Net Pension Liability - IMRF	98 25071 LTD	2,265,573.00	The state of the state of

Cred	Debit	Account No	Name	Date	Number
-300,695.		98 43083 LTD	Pen Exp HS	4/30/2022	AJE#06
-425,307.		63005081 43083 63-WAS	Pen Exp HS	4/30/2022	AJE#06
			Entry to record IMRF		
			GASB 68 activity		
JUL J	60,306.00	98 17076 LTD	Deffered Inflows - PP	4/30/2022	AJE#07
-2,865,487.		98 25072 LTD	Net Pension Liability - PP	4/30/2022	AJE#07
	2,040,000.00	98 25076 LTD	Deferred Outflows - PP	4/30/2022	AJE#07
	765,181.00	200-000-43082 LTD	Pension Expense - PS	4/30/2022	AJE#07
			Entry to record GASB 68 activity for the Police Pension		
-24,794.		98 29000 LTD	Fund Balance - unreserved	4/30/2022	AJE#08
	6,382.14	98 30081 LTD	Change in Comp Abs - GG	4/30/2022	AJE#08
	15,207.63	98 30082 LTD	Change in Comb Abs - PS	4/30/2022	AJE#08
	3,204.55	98 30083 LTD	Change in Comp Abs - HS	4/30/2022	AJE#08
			To move comp abs activity		
			from fund balance		
7.1	25,505,00	63 16108 63-WAS	Accum Depr. Veh/Equip - Water	4/30/2022	AJE#09
-3,607.		63 16110 63-WAS	Accum Depr Land Improvement	4/30/2022	AJE#09
	739,264,94	97 16140 CA	<b>Buildings &amp; Improvements</b>	4/30/2022	AJE#09
	47,470.00	97 16141 CA	Accum, Depreciation-Bidgs & Im-	4/30/2022	AJE#09
-739,264,		97 16150 CA	Construction in Progress	4/30/2022	AJE#09
-6,423.	100	97 16150 CA	Construction in Progress	4/30/2022	AJE#09
	1,822,060.60	97 16150 CA	Construction in Progress	4/30/2022	AJE#09
	46,779,39	97 16160 CA	Vehicles and Equipment	4/30/2022	AJE#09
-60.		97 16160 CA	Vehicles and Equipment	4/30/2022	AJE#09
-12,000		97 16160 CA	Vehicles and Equipment	4/30/2022	AJE#09
	310,063.00	97 16171 CA	Accum. Depreciation-Sts,SW,Br	4/30/2022	AJE#09
00.200	6,423,35	97 39260 CA	Add GG	4/30/2022	VJE#09
-84,745		97 39260 CA	Add GG	4/30/2022	AJE#09
-1,529,437		97 39260 CA	Add GG	4/30/2022	V7E#09
-397,436		97 39261 CA	Add PS	4/30/2022	AJE#09
-46,779	0.00	97 39261 CA	Add PS	4/30/2022	AJE#09
	60,39	97 39261 CA	Add PS	4/30/2022	4JE#09
17.071.105	12,000.00	97 39261 CA	Add PS	4/30/2022	AJE#09
-17,371,435		97 39262 CA	Add HS	4/30/2022	AJE#09
-292,623		97 39262 CA	Add HS	4/30/2022	AJE#09
-47,470.		97 49092 CA	Depreciation Expense	4/30/2022	AJE#09
-310,063	17,371,435.19	97 49092 CA	Depreciation Expense	4/30/2022	AJE#09
	84,745.86	97 49097 CA 97 49097 CA	Contra Expense	4/30/2022	AJE#09
	397,436.40	97 49097 CA	Contra Expense Contra Expense	4/30/2022	AJE#09 AJE#09
	3,607.00	63005081 49092 63-WAS	Depreciation Expense	4/30/2022	AJE#09
-25,505.	5,501.50	63005081 49092 63-WAS	Depreciation Expense	4/30/2022	VJE#09

Credi	Debit	Account No	Name	Date	Number
-788,362.27		97 16130 CA	Land and Land Improvements	4/30/2022	AJE#10
	788,362,27	97 49095 CA	G/L Disp	4/30/2022	AJE#10
			Record land disposals related to sale		
	3,988,77	10 12001 10-G	Accounts Receivable	4/30/2022	AJE#11
-3,988.77		10 34003 10-G	IDOT Traffic Enforcement Grant	4/30/2022	AJE#11
			Entry to record grant receivable		
-34,281,00	77.77	50 21025 50-CP	Retainage Payable	4/30/2022	AJE#12
	34,281.00	50010000 46036 50-CP	PW Building Improvements	4/30/2022	AJE#12
			Entry to adjust retainage payable to 4/30/2022 certificate for payment		
-40,000,00		63 14020 63-WAS	Unbilled Consumption	4/30/2022	AJE#13
	192,994.83	63 14055 63-WAS	Allowance for Doughful Account	4/30/2022	AJE#13
	40,000.00	63 35110 63-WAS	Sale Of Water	4/30/2022	AJE#13
-192,994.83		63 35110 63-WAS	Sale Of Water	4/30/2022	AJE#13
			Entry to adjust unbilled water		
			revenue / receivable and allowance		
			for uncollectibles		
-13,714.00		10 12002 10-G	IRMA Excess Surplus Rec	4/30/2022	AJE#14
	13,714.00	10 23006 10-G	IRMA Excess Surplus Def Rev	4/30/2022	AJE#14
			Entry to record the IMRA reserve at 04/30/2022		
	3,886,38	10 19999 10-G	Cannabis Tax Receivable	4/30/2022	AJE#15
-3,886 38		10 32040 10-G	Income Tax	4/30/2022	AJE#15
			To accrue Cannabis tax receivable		
-2,793.49	3.77	10 11001 10-G	IMET	4/30/2022	AJE#16
	2,793.49	10 37000 10-G	Interest Income	4/30/2022	AJE#16
			To record April IMET interest		

PASSED ADJUSTMENTS								
		Cit	y of Wood Da	le		GOVERNME	NTA	L ACTIVITIES
			(CLIENT)		7	(OPIN	ION	UNIT)
	For th	ne Yes	ar Ended	4/30/2022				
	Aller	ntries	posted as Debit (Cri	edit)				
Description	Workpaper Reference	1	Assets/ Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	è	(Net Position)		Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		_s_	s		s_		<u>s</u>	
To record the effect of accrued payroll being overstated at fiscal year end.	4105			145,645	15			(145,645)
					12			

Totals

Totals

(145,645)

145,645 S

COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

April 30, 2022





1415 West Diehl Road, Suite 400 Naperville, IL 60563 630,566,8400

SIKICH.COM

Mr. Jeffrey Mermuys, City Manager Mr. Bradley W. Wilson, Finance Director City of Wood Dale, Illinois

#### Ladies and Gentlemen:

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit we also became aware of several matters that are opportunities for strengthening internal controls and operating efficiency that do not meet the definition of material weaknesses or significant deficiencies. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. In addition, we reviewed the status of the recommendations for the period ended April 30, 2021. The status of these recommendations is included in Appendix A.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with Finance Director Wilson, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The City's written responses to these matters identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the Mayor, Members of the City Council and the management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois March 14, 2023

#### DEFICIENCY

# Year End Reporting

Generally accepted auditing standards emphasizes that the external auditor cannot be part of an entity's internal control process over financial reporting. During our audit and as identified in this communication, we proposed several audit adjustments, which were reviewed and approved by management, to present fairly the City's basic financial statements.

# Management Response

Staff reviewed and agreed with the proposed adjustments that were presented, and will take of them going forward in an effort to address them ahead of time in future audits.

#### OTHER COMMENTS

## **Future Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the City in the future.

GASB Statement No. 87, Leases, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2023.

GASB Statement No. 91, Conduit Debt Obligations, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement clarifies the existing definition of conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. This statement is effective for the fiscal year ending April 30, 2023.

GASB Statement No. 92, Omnibus 2020, addresses a variety of topics including: The effective date of Statement No. 87 for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73 to Certain Provisions of GASB Statement Nos. 67 and 68, as amended, and No. 74, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. The requirements of this Statement are effective for the fiscal year ending April 30, 2023.

# OTHER COMMENTS (Continued)

# Future Accounting Pronouncements (Continued)

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, was issued to address issues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement is effective for the fiscal year ending April 30, 2024.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. This Statement establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. This Statement is effective for the fiscal year ending April 30, 2024.

GASB Statement No. 99, Omnibus 2022, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging

## OTHER COMMENTS (Continued)

# Future Accounting Pronouncements (Continued)

government; clarification of provisions in Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is the fiscal year ending April 30, 2024. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending April 30, 2025.

GASB Statement No. 100, Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended April 30, 2025.

# OTHER COMMENTS (Continued)

# Future Accounting Pronouncements (Continued)

GASB Statement No. 101, Compensated Absences, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences including parental leave, military leave, and jury duty leave-not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended April 30, 2025.

We will advise the City of any progress made by GASB in developing these and other future pronouncements that may have an impact on the financial position and changes in financial position of the City.

# APPENDIX A STATUS OF COMMENTS FROM APRIL 30, 2021

#### DEFICIENCY

# Escrow Deposits/Builders Cash Bonds

The City holds many engineering escrow deposits and builders cash bonds that are typically returned, net of costs once the respective project is completed. During our review of these deposits, we noted that the City had numerous old outstanding escrow deposits and cash bonds. We recommend that the City's Finance Department collaborate with other departments to determine the status of these projects, what the deposit was collected for and who it is owed to and return closed project balances to the appropriate parties.

Status - Comment still applicable as of April 30, 2022. We noted \$60,777 of cash bonds on hand that have been outstanding for greater then two years.

## Management Response

Management agrees that are still some older bonds and/or escrows that are open. Significant progress has been made, and management will continue to work the appropriate department(s) to resolve those that are considered to be open past what is a reasonable timeframe.



# Sikich LLP is a global company specializing in technology-enabled professional services.

Now with more than 1,500 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

#### **INDUSTRIES**

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	нісн-тесн
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PRO	FESSIONAL SERVICES

#### SPECIALIZED SERVICES

# ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- · Employee Benefit Plan Audits
- International Tax
- Tax

### **TECHNOLOGY**

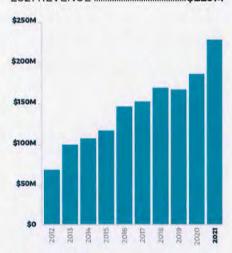
- Business Application
- · Cloud & Infrastructure
- Consulting & Implementation
- · Cybersecurity & Compliance
- Digital Transformation Consulting

#### **ADVISORY**

- Forensic & Valuation Services
- · Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking\*
- Marketing & Communications
- · Retirement Plan Services
- · Regulatory, Quality & Compliance
- · Site Selection & Business Incentives
- Succession Planning
- · Supply Chain
- Transaction Advisory Services
- · Wealth Management\*\*
- · Workforce Risk Management

#### WHO WE ARE

TOTAL PARTNERS	100+
TOTAL PERSONNEL	1,500+
2021 REVENUE	\$229M



#### LOCATIONS

#### Sikich is a Remote First Organization

Ahmedabad, GJ Akron, OH (330) 864-6661 Alexandria, VA

(703) 836-1350 (703) 836-6701

Bangalore, KA Boston, MA (508) 485-5588

Chattanooga, TN (423) 954-3007

Chicago, IL (312) 648-6666 Crofton, MD (410) 451-5150

Decatur, IL (217) 423-6000 Indianapolis, IN (317) 842-4466 Los Angeles, CA (877) 279-1900

Milwaukee, WI (262) 754-9400

Minneapolis, MN (331) 229-5235 Naperville, IL

(630) 566-8400 Peoria, IL

(309) 694-4251

Princeton, NJ (609) 285-5000

Springfield, IL (217) 793-3363 St. Louis, MO

(314) 275-7277 Washington, MO (636) 239-4785

<sup>\*</sup> Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

<sup>\*\*</sup> Investment advisory services offered through Sikich Financial, on SEC Registered Investment Advisor.

# ACCOUNTING TECHNOLOGY ADVISORY



#### CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Accountability, Continuous Innovation and Stewardship. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



#### **CERTIFICATIONS & AWARDS**

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the top 30 firms nationally on the Accounting Today Top 100 Firms list.





Employee Benefit Plan Audit Quality Center Member

Sikich is a **Microsoft Dynamics' 2022/2023 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.

We also maintain the Oracle NetSuite 5 Star Award and are among the top three U.S. partners of Oracle NetSuite.



5 STAR AWARD

Sikich ranks on the Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S., CRN's Top 500 Managed Service Providers, CRN's Top 500 Solution Providers and Channel Futures' MSP 501.











#### **NET PROMOTER SCORE**

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.

