

City of Wood Dale

Annual Budget



For the Fiscal Year

May 1, 2015 to April 30, 2016

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Principal Officials

April 30, 2015

Mayor

Annunziato Pulice

City Council

Antonino Catalano
Frank Lazzara
Eugene Wesley
Arthur Woods

Peter Jakab
Michael Susmarski
Roy Wesley

City Clerk

Shirley J. Siebert

City Treasurer

Sandra Porch

*** **

City Manager

Jeffrey Mermuys

Finance Director

Bradley W. Wilson

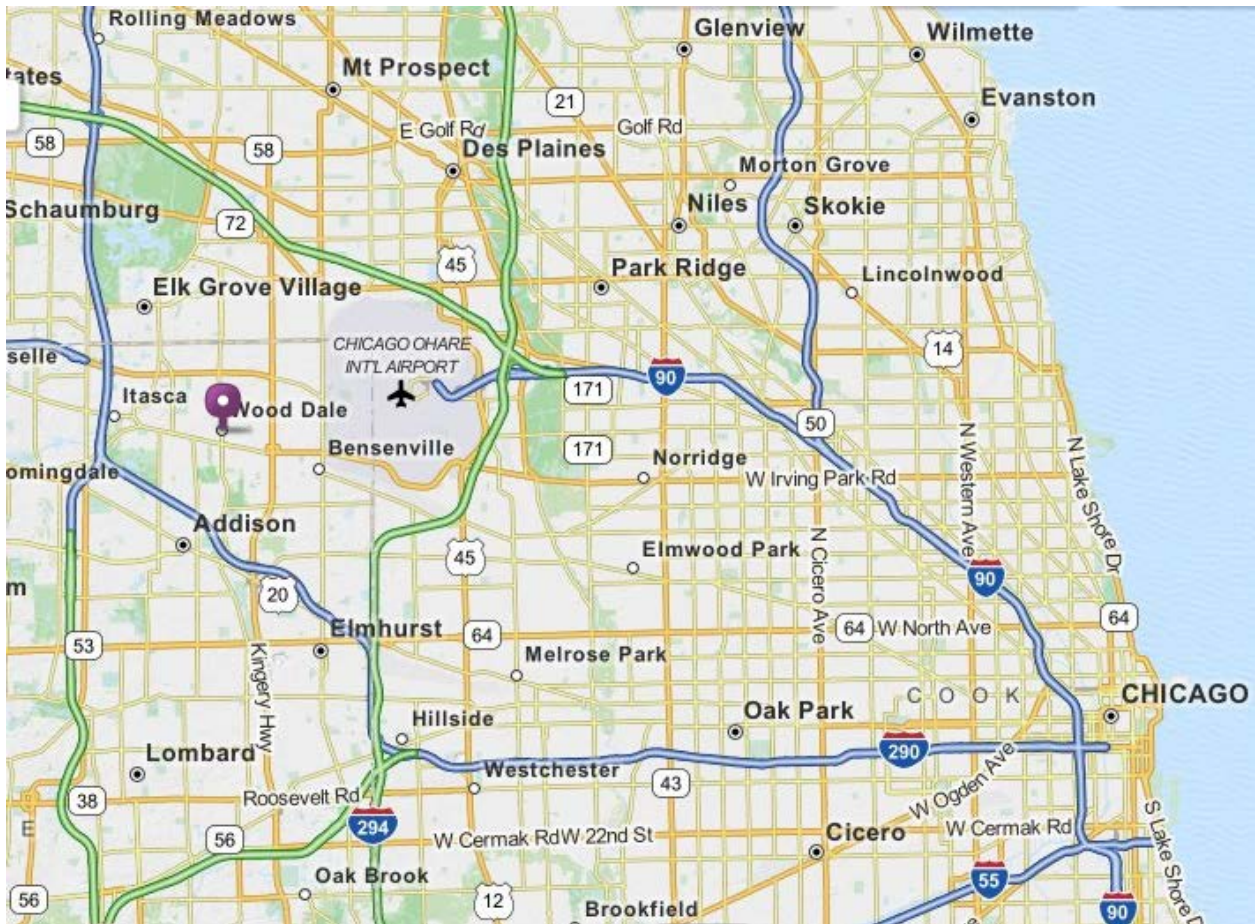
City of Wood Dale, Community Information

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 13,770 residents according to the 2010 U.S. Census.

Wood Dale population *

1930	230
1940	738
1950	1,857
1960	3,077
1970	8,831
1980	11,262
1990	12,425
2000	13,535
2010	13,770



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 community 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. 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 \$529,544,342, which represents an increase of 0.35% over the past decade. This valuation however is a decrease of 10.60% from the previous year. At a rate of 33.3% of market value, the equalized assessed valuation translates into \$1.59 billion of investment in the community.

Approximately 650 businesses operate in the City, many located in the industrial and business parks in the north part of Wood Dale. Since retail sales have been declining steadily over the past four years, the City is 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.

Permits for residential construction increased a 16.22% in 2012 when compared to 2011. A total of 43 residential permits were issued, up 6 from the previous year. Commercial permits fell back to 41 in 2012, after being up to 51 in 2011 versus 43 in 2010. The general stagnation of building permits is still largely predicated on the real estate market and its softness, as well as, planned unit developments comprising approximately 97 units, which were anticipated to be built during the fiscal year were pushed back or cancelled due to the sagging housing market. An additional 40 residential single-family residences and town homes, as well as 24 retail units that have already been approved for construction during the coming years have been delayed indefinitely due to the current market environment.

* - http://www.dupagehistory.org/dupage_roots/Wood%20Dale_25.htm (viewed 02/23/2011)
US Census Bureau

CITY OF WOOD DALE

The Mission

The City of Wood Dale exists to serve the needs and interests of its present and future citizens by providing quality police and public services, a healthy environment, attractive amenities, a sense of community and ethical representation. The City will endeavor to reflect community values in an effective, responsible, efficient and visionary manner.

The Vision

For decades local governments have been known for their stability in delivering reliable basic local services to their taxpayers. Over the next several years, the dramatic change in climate, demographics, aging infrastructure, technology, and limited tax base will change the face of local governments forever.

This challenging environment will be met with renewed commitment by City Staff and elected leadership. This transformation will require new ideals, values and goals for local governments with the need for leaders to be change-masters to meet the rapid change in how services are maintained for residents.

Operating Philosophy

We believe in being helpful, reliable, open, honest, accessible, responsive, well informed, and adaptable in a rapidly changing environment. We are problem solvers who believe in teamwork and personal commitment and who pay particular attention to cost-effectiveness and fiscal responsibility. We have respect and appreciation for the public and are dedicated to providing safe and sensible public services for all who live in and visit our community.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Wood Dale, Illinois for the Annual Budget beginning May 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

The Distinguished Budget Presentation Award began in 1984, and the fiscal year beginning May 1, 2014 was the sixth consecutive time the City of Wood Dale received the award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wood Dale
Illinois**

For the Fiscal Year Beginning

May 1, 2014

Executive Director

CITY OF WOOD DALE

Administration

TO: Mayor and City Council
FROM: Jeff Mermuys, City Manager and Brad Wilson, Finance Director
DATE: February 13, 2015
RE: Letter of Transmittal – FY 2015 - 2016 Proposed Budget

We are pleased to present to you the FY 2015 - 2016 proposed budget for the City of Wood Dale. The budget incorporates the total program of City expenditures and supporting revenues for the coming year, and maintains the City's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the City Code, and generally accepted accounting principles.

The budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the City. Details of the budget can be found in the pages immediately following this budget message.

The annual budget is prepared under the direction of the City Manager. Each department head formulates that segment of the budget related to his or her department, presents it to the City Manager and Finance Director, and then makes revisions as necessary. After revenue and expenditure estimates are finalized, the full draft budget is then given to the Mayor and City Council for review and comment. If necessary, further revisions are made. Finally, the recommended budget is offered for public comment and subsequent adoption by the City Council.

BUDGET PROCESS

The City's budget is prepared using a "target-based" approach. There are three main reasons for using this process: first, to identify and eliminate unnecessary or duplicative costs in the budget; second, to provide elected officials with a variety of program and service options; and third, to consciously reevaluate the benefits of funding particular service requests.

The target-based budget has two primary components: 1) a "target level" budget which finances a basic level of municipal services; and 2) an unspecified number of incremental expenditure requests called "service levels". Each service level is a separate and autonomous set of expenditures required to provide a particular service or to fund a particular program, project or piece of equipment, and represents an additional level of service that a department can provide.

The following steps were employed in the development of the budget:

- 1) A "Target Level" expenditure base was established for all departments funded by the General Fund. The "Target Level" was defined as the amount necessary to provide the same level of service as last year, with no new programs, staff, or one-time capital outlays. The "Target Level" is derived from estimated revenues (item 4); however the operating departments are not made aware of these assumptions until after they have submitted their baseline budget.
- 2) The department heads, if they wished, also prepared additional service level requests. If service levels or programs were reduced at the target level, those reductions were identified, as well as, their impacts on the department and the residents of Wood Dale.
- 3) The department head ranked service level requests in priority order. The restoration of current services generally - though not always - received a higher priority than requests for enhanced services. Each department's Target Level request was automatically included in the budget as the highest priority.
- 4) General Fund revenues were estimated and the budget was finalized by funding the service level requests that, in the City Manager's opinion, were of the highest priority within our revenue constraints.
- 5) Budgets were also prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

BUDGET OVERVIEW

GENERAL FUND

PROPOSED REVENUES

The FY 2015 - 2016 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$13,383,288 (including interfund transfers). This represents an increase of \$289,466, or 2.21%, versus the FY 2015 budget. Relative to FY 2015 projections, this is an increase of \$399,714, or 3.08%. Major categories of City revenue are described in greater detail in the Major Revenues section.

Category	FY 2015 Budget	FY 2015 Projected	FY 2016 Proposed
Taxes	9,480,127	9,607,469	9,596,630
Licenses & Permits	733,400	845,750	844,400
Intergovernmental	4,650	4,400	4,400
Charges for Services	511,107	509,132	553,900
Fines, Fees, Forfeits	742,500	827,005	795,500
Investment Income	45,000	49,800	70,000
Miscellaneous	589,058	502,018	520,458
Interfund Transfers	988,000	638,000	998,000
Total	13,093,842	12,983,574	13,383,288

PROPOSED EXPENDITURES

FY 2016 expenditures in the General Fund reflect general operations of the City and total \$13,350,425 including interfund transfers. This represents an increase of \$259,940, or 1.99%, compared to the FY 2015 budget expenditures.

Category	FY 2015 Budget	FY 2015 Projected	FY 2016 Proposed
Personnel	7,622,086	7,528,926	7,701,993
Contractual Services	3,503,994	3,225,338	3,355,045
Commodities	391,371	339,542	383,997
Capital Outlay	147,500	135,762	152,000
Interfund Transfers	250,000	152,927	560,000
Other	1,175,534	1,167,235	1,197,390
Total	13,090,485	12,549,730	13,350,425

CHANGE IN FUND BALANCE

The proposed General Fund Budget has a surplus of \$32,861. While this may be a modest surplus, it does speak to the dedication of City Staff and its Elected Officials to make tough choices in order to achieve a balanced budget.

Even before accounting for this surplus, the General Fund reserve remains healthy. Overall, the General Fund budget is projected to end FY 2016 with a fund balance, as a percentage of total operating expenditures (excluding transfers), of 79.38% or just over 9.5 months. This up from 77.46%, or just over 9 months, of total operating expenditures at the end of FY 2014. The City Council's conservative approach to spending, and willingness to make tough decisions when the situation dictates, has enabled the City to use fund balance for what it was intended: to make up the gaps between revenues and expenditures in years when the economy is not strong, or complete/partake in projects that will enhance the City as a whole.

CHALLENGES

The General Fund has a modest surplus. Due to many tough decisions and structural changes made to the General Fund over the past two last fiscal years, coupled with a few increasing revenue sources, the construction of the FY 2016 budget was on par with the construction 2015. The increase in the contribution to the Police Pension Fund included in the FY 2016 is slightly over \$4,000, whereas previous years had averaged \$85,000. The costs of the City's property/casualty insurance and health insurance costs are flat to slightly declining. Due to attrition and the reorganization of the Administration Department, personnel costs are up only 1.01% over the previous year. Contractual services and Commodities show a decrease, and Capital Outlay and Other are up nominally. Only Interfund transfers show a significant budgeted increase year over year due to the changing of the vehicle replacement funding methodology.

In last year's budget the treatment of personnel costs associated with the Tourism Fund was modified. Beginning with the FY 2015 budget, the Tourism will be doing a reimbursement transfer just like the Metra, Sanitation, and Water/Sewer Funds. In the FY 2016 budget, this amount increased due to the anticipation of higher costs to manage the Prairie Fest.

There are no service reductions in the proposed FY 2016 budget. In fact, there are number of service increases/enhancements proposed in this budget. That being said, there were no major modifications made in order to achieve a balanced budget.

Revenue Modifications

The General Fund budget has no new revenue streams in it this fiscal year, however a number of revenues are now better known for budgeting purposes, while some existing revenues continue to expand at a moderate pace.

- 1) The City began administering the Trax-Guard (railroad crossing) violations in-house. Previously, these were administered by the County. The distinct advantage to doing them in-house is removing the "middle-man" of the County and the percentage of each ticket they would take. This in-house administration has led to higher revenues for the Trax-Guard violations, but has reduced the amount of revenue that we receive from the County, which was expected. After two full years of revenue collections, both of the revenues reflect a more accurate picture of revenues. Revenue in this proposed budget is lower than the current year projection due to the camera likely being down for some period of time due to the intersection improvement program.
- 2) Utility Tax is up due to a change in the allocation formula. Also, revenue for the second half of FY 2014 and has held through most of FY 2015 has been trending up due to the extreme weather the region has been experiencing.
- 3) Due to the now recovering economy, and a stable business base, the City was able to increase its Sales Tax number by \$185,000 over the FY 2015 budget. The FY 2016 budget number is consistent with the FY 2015 projection and FY 2014 actual.
- 4) The City's Telecommunication Tax revenue is down \$200,000 over the FY 2015 budget number. This revenue stream appears is slowly decreasing after a few years of steady increases. Changes to pricing and "bundles" have led to collection issues related to this tax. IGFOA and other groups are attempting to work with IDOR to modernize the language related to this tax, in an effort to protect what is left and to hopefully restore it to what it once was.

Expenditure Modifications

The only major increases on the expenditure side of the ledger were related to personnel and the aforementioned increase in the contribution to the Police Pension Fund. There were a few significant savings (in addition to the overall reductions referenced in the previous section) that helped mitigate these increases.

- 1) Reduction in the budgeted costs associated with an outside Engineering firm.
- 2) Reduction in the cost of property/casualty insurance.
- 3) A stabilizing of the health care costs.
- 4) Decrease in the City's IMRF rate.

- 5) Increase in salaries in accordance to current agreements and/or polices. Some departments saw a decrease in their personnel costs due to reorganization, retirement(s), and/or attrition. A “best guess” estimate was made for the contract to be negotiated during this fiscal year, as well as, the contract from the prior fiscal year that has yet to be settled.

Summary

In the past, changes were made to fix only the next budget, which were proven to be ineffective and short-sighted. While all of these changes that were implemented over the past three years and those included in this years budget might not be the most popular, they were done to address the real issue at hand. Staff feels that these changes were vitally necessary to structurally fix the General Fund for long-term viability. Entering into the fifth year after some of the more drastic changes were implemented, they seem to be working well and accomplishing what they were intended to.

SPECIAL REVENUE FUNDS

The City faced no significant challenges when preparing the budgets for the Special Revenue Funds. Below are some highlights of each fund:

Road & Bridge: Continue to do City signage, roadway striping, patching due to utility restorations, and certain gas lights within town. This Fund has 3 expanded level items which will enhance the quality of life provided to the residents. Also, the purchase of the last International snow fighting plow truck has been moved to this Fund.

Motor Fuel Tax: Continue to perform street light maintenance, pay for City street lights, and purchase salt and liquid anti-icing agents. The capital leases included in previous years have been moved to the newly created CERF account.

Tourism: Continue to fund the annual Prairie Fest, Dial-A-Ride, Streetscape, Convention Bureau contribution, and other projects to promote the City. There are no new projects or additional items for the Tourism Fund this budget year.

Narcotic Forfeiture: Continue to support the City’s K-9 unit. This year’s budget includes the costs associated with purchasing a new K-9 unit, and the associated training for the K-9 and handler.

CAPITAL PROJECT FUNDS

The City faced no significant challenges when preparing the budgets for the Capital Project Funds. Below are some highlights of each fund:

General Capital Projects Fund: The budget for this Fund is a function of the 5-year CIP that the City prepares and reviews annually in January. This year the CIP calls for projects that are \$2.22 million greater than revenues. This is largely due to the very aggressive construction schedule the City has for this coming year. Total projects, including those funded by grants, is just under \$16 million.

Equipment Replacement Fund: The Equipment Replacement Fund (ERF) has been eliminated in the FY 2016 budget. Any non-vehicle equipment has been moved to the operating department/division its use is intended for. Any vehicle replacements have been moved to the newly created Capital Equipment Replacement Fund (CERF).

Land Acquisition Fund: This is the third year that Land Acquisition Fund been budgeted for, after being eliminated in the FY 2009 budget. The City is currently establishing a property buy-out program, and intends to use this Fund for those purchases. Due to the newness of this program and the need to establish a strong policy, rating system, and then actually rate the properties in question, there are no planned expenditures out of this Fund for FY 2016 aside from some run out tax bills from the properties purchased during FY 2015.

INTERNAL SERVICE FUNDS

The City faced no significant challenges when preparing the budgets for the Internal Service Fund. Below are some highlights of each fund:

Capital Equipment Replacement Fund: The Capital Equipment Replacement Fund (CERF) is new this year's budget. The fund will serve as a sinking fund for all Cities vehicle replacements. While operating within the ERF structure, the City did a "pay as you go" replacement method, which while functional, led to wide swings from year to year in the required funding levels. These swings made consistent funding of the program a challenge. Under the CERF method, the City takes a certain percentage of future year costs and funds them today, which allows for a more normalized (smoothed) funding requirement, but also the flexibility to move a vehicle up or back a year without needed excess or emergency funds. The first of the program is the costliest year, and by year 3 or 4 the funding will normalize.

ENTERPRISE FUNDS

The City faced no significant challenges when preparing the budgets for the Enterprise Funds. Below are some highlights of each fund:

Commuter Parking Lot: Continue to maintain the depot station and parking lot. The FY 2016 budget includes money for maintenance and general upkeep of the depot station and parking lot. Also, included is the first payment to the General Fund for the money used to reconstruct the parking lot in FY 2013, via an increase in the interfund transfer amount.

Sanitation: Continue to provide, via Republic Services, refuse, recycling, and yard waste collection services to the residents. With Republic Services assuming ownership of all of the garbage and recycling carts, this Fund is effectively money in, money out. The only additional line in this Fund is for the “Clean Air Counts” committee.

Water/Sewer Capital Projects: The budget for this Fund is a function of the 5-year CIP that the City prepares and reviews annually in January. This year the CIP calls for projects that have an estimated cost just over \$10.3 million. The funding source for this Fund is the Water/Sewer Fund.

Water/Sewer Fund: Continue to deliver potable water via the DuPage Water Commission, and treat the discharge via the City’s wastewater treatment plant. This budget includes a transfer to the Capital Projects Fund of \$1,800,000. As referenced above, the decrease in Net Assets is a planned reduction based upon the capital needs to the water and sewer systems and in an effort to moderate continually rising water and sewer rates. That being said, water or sewer rates will need to be increased in the coming years to pay for increase bond payments and to properly maintain the system.

TRUST/AGENCY FUNDS

The City faced no significant challenges when preparing the budgets for the Trust/Agency Funds.

The Police Pension Fund is the investment account for the Police Pension. Funding levels are set by actuarial study and are analyzed every year. While the City reports and budgets for this Fund, the assets themselves are not available for use by the City.

The Special Service Area Fund currently acts more like a debt service fund as all of the construction associated with the open SSAs (11, 12, 13, and 14) is complete. The City refinanced the debt of SSAs 12, 13 and 14 during FY 2015, lowering the annual payments and shortening the life of the bonds by 2 years. Currently, all that flows through this fund is property tax receipts and the subsequent principal and interest payments associated with the bonds for those service areas.

PERSONNEL

The FY 2016 budget, when compared to the FY 2015 budget, has one additional full-time position, a decrease of one part time position, and a decrease of one seasonal employee.

While the net effect is an increase of 1 full-time employee, there are 2 full-time employees tied directly to expanded level item requests. If these requests are not granted, the net effect will be decrease of 1 full-time employee. This decrease is due to the combining of the HR Generalist position and Contracts Manager position into a newly created Management Analyst position, a reduction in the number of dispatchers via attrition and the converting of a part-time employee to full-time.

The expanded level item requests are for an additional Inspector within the Community Development Department and an additional MW1 within the Utilities Division coupled with a Water System Apprentice program.

SHORT TERM

The City of Wood Dale, like the majority of other communities across the nation, is faced with slowly increasing revenues and increasing expenses. That being said, the City takes a very conservative approach to revenue assumptions each year and a very realistic approach to the costs associated with providing the services the residents normally receive. Revenues that were increased were only done so after much deliberation and consideration for the potential ramifications should these proposed numbers become overstated by any sizable amount.

While this is true, staff and the council have made a conscience effort this year to cut unnecessary items out of the budget, not to expand service except those that are deemed to be vital such as public safety, and be proactive in noticing trends in either direction that may have an impact on the financial health of the City.

Excluding expanded level items, 6 of the 11 departments/divisions within the General Fund would have shown a budgetary decrease in FY 2016 versus FY 2015.

With an uptick in revenues, the short term looks to be reasonably well off. However, considering current geo-political events and the potential cost impacts associated with them, the City is mindful not to get too ahead of itself.

LONG TERM

Overview: The City of Wood Dale is dedicated to long-term financial planning, and prepares and updates detailed operational and capital budgets annually.

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. Also, the City Council will continue to consider 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 additional revenue has gone a long way to helping the City maintain and, in some cases, improve its infrastructure, in order to, provide a safe environment for its residents.

Future Issues: While the City is currently in good shape financially, there are a number of items that are going to have a significant impact on the City and its residents in the long term.

1) Structural issues within the General Fund

Staff feels that in addition to the changes it made three years ago to the General Fund, along with the changes in last year's budget, the General Fund is in a good structural situation currently. That is not to say, however, that it will not be looked at very carefully over the coming months and years to ensure that the changes that were made were effective and still beneficial to the Fund. At such a time that these changes no longer accomplish the task at hand, they will be reviewed and adjusted accordingly. With the General Fund being the main operating Fund for the City, it is imperative that it is healthy and viable in the long run.

2) Wastewater Treatment Plant

The City's current Wastewater Treatment Plant was last upgraded in 1986, and is in the process of being modernized. This would update and modernize the current treatment plant to meet both current and expected future IEPA standards. This project does not increase the plants capacity above its current 1.97 MDG level. Phase 1A is complete, and Phase 1B is anticipated being complete in mid-2015.

In order to pay for this project, the City issued \$9,995,000 in G.O. Alternate Revenue Bonds in February of 2012 to fund the first phase of the project. The second phase is being covered by a low interest loan from the State. There was a cash component during the first phase, but was minimal due to the bond issuance and by changes made once the project actually began. Since this is a facility within the Water/Sewer Fund, an increase in sewer rates will be needed to cover the debt service of both the bonds and the low interest loan.

3) *Aging water and sewer infrastructure*

A large portion of the City's water and sewer mains are between 40 and 60 years old. The standard life cycle for these mains (more so for the water mains as they have constant pressure on them, whereas the sewer mains are usually gravity based) is between 50 to 70 years.

Based upon the age of the mains and their expected useful life, the City is entering a period where there is the very real prospect of having to replace a large portion of its underground infrastructure in a short period of time, which will not be cheap.

Depending on the actual condition of the mains (currently under review) and when they need to be replaced will determine how the City will pay for these replacements. As with the treatment plant, rate increase(s), grants, or bonds may be needed.

4) *Thorndale Corridor/Western Access to O'Hare International Airport*

Construction on the new Illinois 390 has begun within Wood Dale. The bridges over Mittel Blvd. and Lively Blvd. are taking shape, and utility work is also ongoing. Based upon the current bid letting schedule, work on the 390 through Wood Dale is anticipated to be completed in calendar 2017/2018, with the most ambitious portion of the project being putting the new roadway under Wood Dale Road.

Wood Dale is uniquely prepared to take advantage of this new expressway. The City completed a Master Plan for the Thorndale Corridor redevelopment, cost estimates for the City range from the 10's of millions to 100+ million of up front money. A great deal of that money could be recoverable, so as to minimize the actual impact of the project. Depending on costs (and how the expressway itself gets funded), the City may need to look into bonds, special service areas, special business districts, or a tax increment financing district to make the Master Plan come to pass.

5) *Landlocked*

Aside from the aforementioned Thorndale Corridor, the City itself is landlocked and virtually completely built-out. Unless there are teardowns or remodels, there is not a lot of room for completely new building. There are a few areas of green space still available, but none of significant size. That being said, generating additional revenues will be a constant challenge, as will finding the occupants for the existing structures.

Staff is constantly working to promote the City in an effort to attract high quality businesses to town. Between staff's best efforts and the potential Thorndale Corridor, the City is optimistic it can achieve that goal.

6) *Non-Home Rule Status*

The City is a Non-Home Rule community as defined by the Illinois Constitution, Article VII, Section 6(a). The section provides for how a local governmental entity gains Home Rule status; those that do not qualify are deemed Non-Home Rule.

This Non-Home Rule status limits the City in what it can statutorily. In fact, the Non-Home Rule status is a general principle of statutory construction similar to “Dillon’s Rule.” This is based upon the book entitled *Municipal Corporations* in 1872 by John Forrest Dillon, who was a federal judge at the time. In it, it states that “municipalities only have the powers that are expressly granted to them.” The Illinois Constitution grants Home Rule communities the same powers as the State itself, whereas the Non-Home Rule communities only have those granted to them by the State Constitution and/or the Illinois Compiled Statutes.

Based upon the restrictions placed upon a Non-Home Rule community, the generating of new revenues can be very challenging. There are a number of cases where a Home Rule community can charge/impose a certain fee or tax, whereas as a Non-Home Rule community cannot because it is not granted the ability to do so.

This inability to create new revenues, along with the limitations placed upon Non-Home Rule communities by the PTELL pose a constant struggle and requires us to be more mindful of how we budget and spend scarce resources.

FY 2016 PROGNOSIS

The City of Wood Dale is still in a period of some fiscal growth due to a few new and recovering revenue streams, however that growth is offset by the increase in personnel costs (mainly caused by mandated increases via our labor contracts, health insurance premiums, and contributions to the Police Pension Fund), a continually sluggish economy, and the impact of the property tax cap. While things are improving slightly, we are in no way out of the woods yet. That being said, our budget is in much better shape than some of the neighboring communities, due to our healthy General Fund balance.

In closing, we would like to express our appreciation to the members of the City staff who worked long hours to identify departmental needs and to prepare budget proposals based upon these needs. Special thanks go to the members of the Finance Department, who put the attached document together in a timely and highly professional fashion.

FY 2016 Annual Budget Calendar

01/02 – Distribute budget worksheets to Department Heads

01/16 – Worksheets due to Finance

01/19 – Worksheets compiled and initial review by the Finance Department

01/21 – 1st review of budget with department heads, finance and CM

01/28 – 2nd review of budget with department heads, finance and CM

02/04 – Final review and recommendations with finance and CM

02/13 – Distribute to Finance and Administration Committee in preparation of February 26th meeting

02/26 – 1st budget meeting

03/12 – 2nd budget meeting

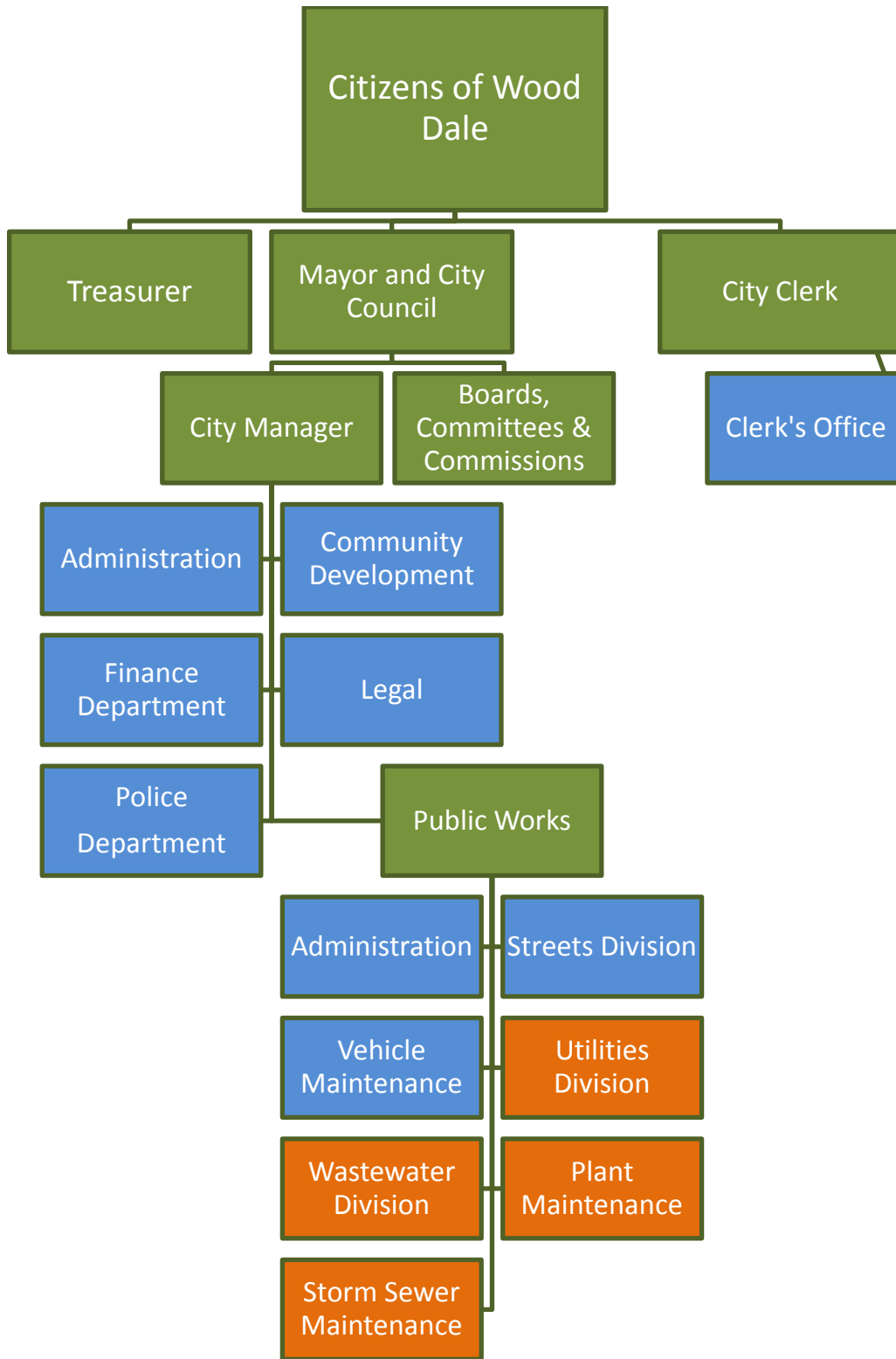
03/26 (if needed) – 3rd budget meeting

04/02 or 04/16 – Approve budget at Council meeting

05/01 – First working day of new Fiscal Year

CM – City Manager

Organizational Chart



Green – Elected/Heading

Blue – General Fund

Orange – Water/Sewer

Number of Full time and Part Time Employees per Department

General Fund	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Administration							
Full time	3.75	3.75	3.75	3.45	4.45	5.00	4.00
Part time *	12.00	12.00	10.00	10.00	10.00	11.00	10.00
Total fte	<u>8.95</u>	<u>8.95</u>	<u>8.75</u>	<u>8.45</u>	<u>9.45</u>	<u>10.33</u>	<u>9.00</u>
Clerk							
Full time	0.92	0.92	1.00	1.00	1.00	1.00	1.00
Part time **	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>1.42</u>	<u>1.42</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Community Development							
Full time	6.00	6.00	5.75	5.75	5.75	6.00	7.00 ^
Part time	1.00	1.00	0.00	0.00	1.00	2.00	2.00
Total fte	<u>6.80</u>	<u>6.80</u>	<u>5.75</u>	<u>5.75</u>	<u>6.25</u>	<u>6.60</u>	<u>7.60</u>
Finance							
Full time	4.00	4.00	3.00	3.00	3.00	3.00	4.00
Part time	1.00	1.00	0.00	1.00	1.00	2.00	1.00
Total fte	<u>4.25</u>	<u>4.25</u>	<u>3.00</u>	<u>3.25</u>	<u>3.25</u>	<u>3.75</u>	<u>4.25</u>
Police							
Full time	52.00	52.00	52.00	52.00	51.00	51.00	50.00
Part time	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Total fte	<u>55.45</u>	<u>55.45</u>	<u>55.45</u>	<u>55.45</u>	<u>54.45</u>	<u>54.45</u>	<u>53.45</u>
Board of Fire & Police Commission							
Full time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
Engineering ***							
Full time	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Part time	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>2.33</u>	<u>2.33</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Number of Full time and Part Time Employees per Department

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Public Works Administration							
Full time	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Part time	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total fte	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>3.00</u>	<u>3.00</u>
Streets Division							
Full time	7.00	7.00	7.00	7.00	7.00	8.00	8.00
Part time	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>
Total fte	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.33</u>	<u>9.33</u>
Vehicle Maintenance Division							
Full time	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Part time	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total fte	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Storm Sewer Maintenance Division							
Full time ****	2.00	1.50	0.00	0.00	0.00	0.00	0.00
Part time	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total fte	<u>2.00</u>	<u>1.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total General full time	81.67	81.17	76.50	76.20	76.20	79.00	79.00
Total General part time	<u>36.00</u>	<u>36.00</u>	<u>31.00</u>	<u>32.00</u>	<u>33.00</u>	<u>36.00</u>	<u>34.00</u>
Total General fte	<u>93.55</u>	<u>93.05</u>	<u>86.80</u>	<u>86.75</u>	<u>87.25</u>	<u>91.06</u>	<u>90.23</u>

Tourism Fund

Tourism							
Full time	0.33	0.33	0.50	0.80	0.80	0.00	0.00
Part time	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total fte	<u>1.58</u>	<u>1.13</u>	<u>1.50</u>	<u>1.55</u>	<u>1.55</u>	<u>0.75</u>	<u>0.75</u>
Total Tourism full time	0.33	0.33	0.50	0.80	0.80	0.00	0.00
Total Tourism part time	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Tourism fte	<u>1.58</u>	<u>1.13</u>	<u>1.50</u>	<u>1.55</u>	<u>1.55</u>	<u>0.75</u>	<u>0.75</u>

Number of Full time and Part Time Employees per Department

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Water/Sewer Fund							
Public Utilities Division							
Full time	11.50	8.50	10.00	10.00	10.00	9.00	10.00 [^]
Part time	3.00	3.00	3.00	3.00	1.00	1.00	0.00
Total fte	<u>12.25</u>	<u>9.25</u>	<u>10.75</u>	<u>10.75</u>	<u>10.25</u>	<u>9.25</u>	<u>10.00</u>
Wastewater Division							
Full time	4.00	7.00	7.00	7.00	7.00	7.00	7.00
Part time	0.00	2.00	2.00	2.00	0.00	0.00	1.00
Total fte	<u>4.00</u>	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	<u>7.00</u>	<u>7.00</u>	<u>7.50</u>
Maintenance Division							
Full time	4.00	3.00	4.00	4.00	4.00	4.00	4.00
Part time	1.00	1.00	2.00	2.00	1.00	1.00	0.00
Total fte	<u>3.75</u>	<u>3.25</u>	<u>4.50</u>	<u>4.50</u>	<u>4.25</u>	<u>4.25</u>	<u>4.00</u>
Storm Sewer Maintenance Division							
Full time ****	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Water/Sewer full time	19.50	18.50	21.00	21.00	21.00	20.00	21.00
Total Water/Sewer part time	4.00	6.00	7.00	7.00	2.00	2.00	1.00
Total Water/Sewer fte	<u>20.00</u>	<u>20.00</u>	<u>22.75</u>	<u>22.75</u>	<u>21.50</u>	<u>20.50</u>	<u>21.50</u>
Grand total full time	101.50	100.00	98.00	98.00	98.00	99.00	100.00
Grand total part time	44.00	44.00	40.00	41.00	37.00	40.00	37.00
Grand total fte	<u>115.13</u>	<u>114.18</u>	<u>111.05</u>	<u>111.05</u>	<u>110.30</u>	<u>112.31</u>	<u>112.48</u>

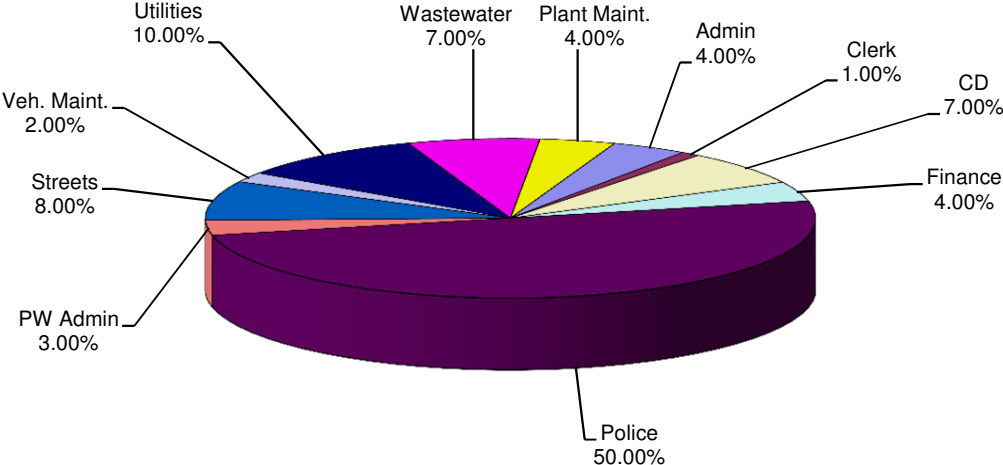
- * Includes Mayor, Treasurer, and 8 Alderman
- ** City Clerk
- *** Eliminated in-house staff in FY 2011
- **** Division now part of Water/Sewer Fund.
Employees moved to Public Utilities Division

[^] Includes expanded level item request

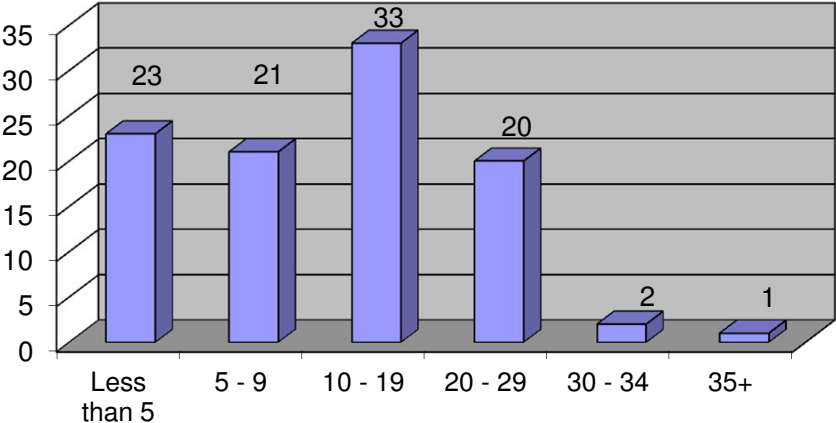
Summary of Employees by Position

Position	Employees	Position	Employees
Full time		Part time	
Accountant	1	Alderman	8
Assistant Community Dev. Director	1	Board of Fire & Police secretary	1
Assistant PW Director - Public Service	1	City Clerk	1
Assistant PW Director - Env. Services	1	Dial-A-Ride	2
City Manager	1	Finance Intern	1
Code Enforcement	1	Housing & Zoning Inspector	1
Communications Supervisor	1	Mayor	1
Community Development Director	1	Planning Intern	1
Community Service Officers	3	Pool Crossing Guards	12
Construction/Development Coordinator	1	Public Works Seasonal	5
Crew Leader	4	School Crossing Guards	3
Deputy Clerk	1	Treasurer	1
Deputy Police Chief	2		
Director of Public Works	1	Total part time	37
Equipment Mechanic	2		
Executive Assistant	4		
Finance Director	1		
Fiscal Assistant 2	2		
Heavy Equipment Operator	2		
Inspector	1		
IT Manager	1		
Lab Technician	1		
Maintenance Worker 1	5		
Maintenance Worker 2	7		
Management Analyst	1		
Permit Technician	1		
Plant Mechanic	1		
Police Chief	1		
Police Officer	27		
Records Clerk	3		
Senior Building Inspector	1		
Senior Heavy Equipment Operator	1		
Senior Plant Mechanic	1		
Sergeant	5		
Telecommunicator	7		
Treatment Plant Operator	2		
Water/Wastewater Clerical	1		
Water System Operator - Apprentice	1		
Water System Operator	1		
Total full time	100		

FY 2016 Employee Allocation (%) By Department

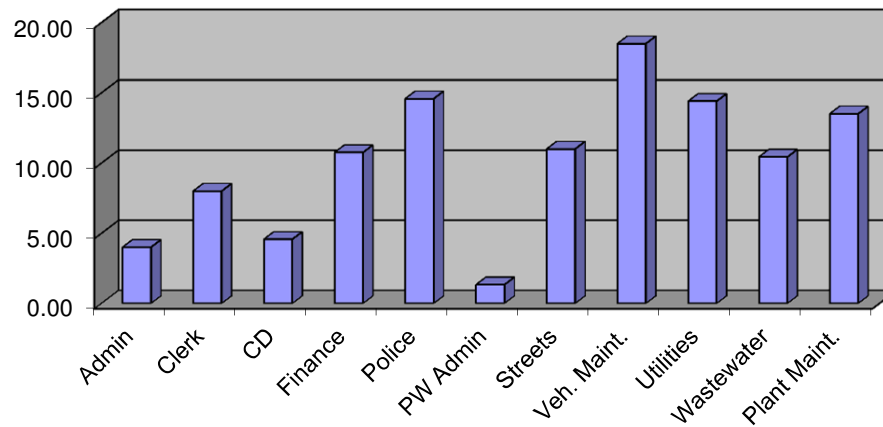


Years of Service - Current Full Time Employees



Years of Service - Current Full Time Employees, By Department

	Employees	Total Years of Service	Average years per employee
Administration	4	16	4.00
City Clerk	1	8	8.00
Community Development	7	32	4.57
Finance	4	43	10.75
Police	50	729	14.58
PW Administration	3	4	1.33
Streets	8	88	11.00
Vehicle Maintenance	2	37	18.50
Utilities	10	144	14.40
Wastewater	7	73	10.43
Plant Maintenance	4	54	13.50
Grand Total	<u>100</u>	<u>1228</u>	<u>12.28</u>



CITY OF WOOD DALE FINANCIAL POLICIES

General

1. The City of Wood Dale has a tradition of sound municipal financial management. The Annual Budget and 5-year Capital Improvement Plan (CIP) include a set of policies to be followed in managing the financial and budgetary affairs of the City. These policies will allow the City to maintain its strong financial condition, as well as quality services now and in the future.
2. The City of Wood Dale has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the funding of services and facilities required by the public.

The fiscal policies of the City of Wood Dale have specific objectives designed to ensure the continued fiscal health of the City. These objectives are:

- To maintain Board policy making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
- To provide the Board with accurate and timely information so that policy decisions can be made in a timely and accurate manner.
- To provide sound financial principles to guide the Board and management in making decisions.
- To use sound revenue policies, which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
- To protect and maintain the City's credit rating.
- To ensure legal compliance with the budget through systems of internal control.

Budget Policies

1. The City will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds at the same time maintaining recommended fund balances.
2. Budget development will be directed by specific goals and objectives as included in the CIP and as developed by each department.
3. As part of the annual budget review process, the City will project fund revenues and expenditures and compare the projected balances to the fund balance policy. This will allow the City to identify potential problems and act accordingly to correct them.
4. The proposed budget will be prepared in a manner to maximize the understanding of citizens and public officials. Copies will be made available to all interested parties, and a public hearing will be conducted prior to the approval of the budget.
5. The City will prepare and maintain a system of regular monthly reports comparing actual revenues and expenditures to budgeted amounts.

Revenue Policies

1. The City endeavors to maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effect of an economic downturn.
2. The City will estimate annual revenues on an objective, reasonable, and conservative basis. Most revenues will be estimated based on historical trend analysis, whereas major revenues will receive a more in-depth analysis. When appropriate, per Capita projects from the Illinois Municipal League (IML) will be used in conjunction with historical trend analysis.
3. The City will actively seek State and Federal grants.
4. The Water/Sewer, Sanitation, and Commuter Parking Lot Funds will be self-supporting.
5. All charges for services, fees, licenses, permits, etc. will be reviewed regularly to ensure that rates are maintained at a level that is related to the cost of providing the services and are competitive with others providing similar services in the area.

Enterprise fund fees shall be based on the cost of providing the services, providing for debt service, and maintaining the capital structure of the systems.

6. One-time revenues will not be used to support operating expenditures, except in special situations. All new and continuing expenses will be based on known and conservatively projected revenue sources. The identification of new, but one-time revenue opportunities will be used to fund one-time expenses such as capital equipment purchases and small capital projects, not involving on-going operating expenses.
7. City funds will be invested in accordance with the approved Investment Policy.
8. Through the City's Economic Development Program, the City will strive to strengthen its revenue base.
9. Monthly reports of revenues versus budget will be provided to the City Council for their review.

Expenditure Policies

1. The City will maintain a level of expenditures that will provide for the public well being and safety of the residents of the community.
2. The annual operating budget will include the capital projects identified in the Five Year Capital Improvement Program.
3. Expenditures will be within the confines of generated revenue.
4. The City will maintain expenditure categories according to state statute and administrative regulation.
5. Services will parallel and adjust to the City's inelastic revenue sources in order to maintain the highest level of service. During periods of economic upturn, long term expansion of core services will be limited to the anticipated increase of those sources.
6. The annual operating budget and the CIP should provide for adequate design, construction, maintenance and replacement of the City's capital plant and equipment.
7. Monthly reports of expenditures versus budget will be provided to the City Council for their review.
8. All bills payable by the city, other than for the payment of salaries established by contract and/or the Council shall be submitted to the Council for approval before payment.
9. Regarding checks issued for bills payable, checks under \$5,000 shall have the City Treasurer's signature laser imaged onto the check. All checks over \$5,000 shall have 2 authorized signatures. In certain cases, a facsimile stamp of the Treasurer's signature may be used with prior approval.
10. Wire transfers are only allowed for credit to accounts in the name of the City, with the exception of debt service payments and certain payroll transfers.

Capital Assets Policy

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, storm sewers), are reported in the applicable governmental or business-type activities columns 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 estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	20
Building and land improvements	50
Vehicles and equipment	5-20
Infrastructure	20-65
Waterworks and sewerage system	50-65

1. The City shall maintain a Five Year Capital Improvements Plan (CIP) and capital improvements will be made in accordance with that plan. The program shall be updated annually.
2. The corresponding year of the Capital Improvement Plan will be incorporated into the annual operating budget as the Capital Budget.
3. As part of the development of the Capital Improvements Plan, the condition of City infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.
4. Each capital project will be evaluated for its impact on current and future operating budgets.
5. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

6. Construction in progress will be recorded whenever the final project cost will require the project to be recorded as a capital asset, even if the construction in progress is below the stated monetary threshold. When construction is complete, the project will be reclassified from construction in progress to the appropriate capital asset category.
7. All assets that meet the above definitions and thresholds will be recorded at historical cost or estimated historical cost. In the case of a donated asset, it shall be recorded at its estimated fair value at the time of acquisition. The following parameters further refine the recording of capital assets:
 - Land – Recorded at historical cost and *not depreciated*
 - Land Improvements – Recorded at historical cost and depreciated if they have an expected life span. If not, they are not depreciated.
 - Buildings – Recorded at historical cost and depreciated. Cost should include architectural and engineering fees, permits, etc, as well as actual construction cost.
 - Machinery & Equipment – Recorded at historical cost and depreciated. Cost should include purchase price as well as any charges related to acquiring the asset such as freight and getting it ready for operation.
 - Infrastructure – Recorded at historical cost or estimated historical cost and depreciated.
8. An inventory record will be maintained on each capital asset that will include, depending on the type of asset, the following information:
 - Description
 - Type of asset
 - Responsible Department
 - Acquisition Date
 - Useful Life
 - Serial #, Model #, etc.
 - Acquisition Cost
 - Date, Method, and Authorization of Disposal
9. Assets subject to depreciation will be depreciated using a straight-line method. The cost of the asset will be written off evenly over the useful life of the asset beginning in the month the asset is purchased or put in service.
10. This policy is intended to address those capital assets that must be tracked for external financial reporting purposes. There are other assets that do not need to be included in the external financial reports due to their relatively low value. However, departments will still be required to exert appropriate control over them. Examples of such assets include guns, radios, and computer equipment. Inventory of computer equipment will be the responsibility of the Finance Department. Control of other assets not included in this policy will be the responsibility of the department to which the asset is assigned.

11. Additions – Subject to the capitalization threshold established above, the Finance Department bears the responsibility for recording new additions of capital assets. Additions will primarily be substantiated through paid invoice files and will be reviewed and updated on an ongoing basis by the Finance Department.
12. Deletions – The responsibility for reporting the disposal or sale of assets rests with the City department, which maintains control over the asset. Once annually, shortly following the end of the fiscal year, the Finance Department will request each of the City departments to provide a listing of assets, which were disposed of during the year so that they may be removed from the accounting records. The Finance Department will also review and record deletions identified through auction reports and City Council declarations of surplus equipment.
13. Transfers – Assets transferred from one department to another should be reported by the department that is initiating the transfer.

Cash Management Policies

1. An investment policy has been adopted by the City Board, which provides guidelines for the prudent investment of the temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.
2. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible.
3. In order to maximize interest earnings, the City combines the cash of all funds excluding those that are required to be or reasonably should be held separately. Interest revenue derived from intermingled cash is allocated to the participating funds monthly, based on the ending cash balance of each fund, except in cases where large sums of money are transferred just before the end of the month.

Purchasing Policies

The City of Wood Dale has adopted the concept of Central Purchasing for office and copy supplies and established guidelines to be followed by all authorized purchasers of the City for other goods and services.

Formalized purchasing procedures are used by the City of Wood Dale to insure that purchases are made with appropriate authorization, and that all goods and services are purchased at the correct quantity, quality and price. These procedures are detailed in the City's "Purchasing Manual" which was last updated in July of 2009.

The purchasing goals of the City of Wood Dale require that the best quality of goods and services be purchased at the best possible price. This requires that all purchases of any nature be made only after appropriate price and item quotations have been obtained from several vendors.

Department Heads bear the responsibility for operating within their annual budgets, approved by the City Council. Through cooperation with the Finance Department, the purchase of goods and services is facilitated so that budgets will not be exceeded either intentionally or through inadvertence.

In the interests of obtaining quality goods and services at the lowest possible prices, the City of Wood Dale does not designate any vendors as favored. Therefore, it is the responsibility of each Department to make reasonable efforts to "shop" for items before determining the particular vendor.

Purchase orders greater than \$1,000 require the signature of the Department Head, Finance Director and City Manager.

Any item over \$10,000 must be approved by the Council. Additionally, except in an emergency or sole source, these purchases must be bid competitively or obtained via an RFP or RFQ.

Financial Reporting and Accounting Policies

1. The City will adhere to a policy of full and open disclosure of all financial operations. The City will promote full disclosures in its annual financial statements and bond presentations.
2. The City will prepare a Comprehensive Annual Financial Report (CAFR) in conformity with Generally Accepted Accounting Principles (GAAP) and financial reporting practices. The City will use GAAP in all financial records and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB).
3. As long as the City has outstanding debt, the Comprehensive Annual Financial Report will include the additional disclosures required by SEC Rule 15c2-12.
4. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA) and will publicly issue an opinion, which will be incorporated in the Comprehensive Annual Financial Report, including a management letter detailing any recommended changes. The audit must be completed within 6 months of the end of the fiscal year, unless the City causes it to be unduly delayed.
5. Monthly reports comparing actual expenditures to budgeted expenditures will be prepared and distributed to the Board and management.
6. The Comprehensive Annual Financial Report (CAFR) and annual budget will be submitted to the Government Finance Officers Association (GFOA) for the purposes of obtaining the awards presented in each category.
7. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
8. The City will use the modified accrual basis of accounting for its governmental funds (general, special revenue, capital projects and debt service funds). Revenues are recognized in the accounting period, which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
9. The City will use accrual basis accounting for its proprietary funds (enterprise and Pension Trust). Revenues are recognized in the accounting period they are earned and become measurable. Expenses are recognized in the accounting period in which the liability is incurred.

Debt Service

The City issued \$9.995 million in GO Alternate Revenue Bonds in February 2012 to fund the North Wastewater Treatment Plant Upgrade project. Prior to this issuance the City had no debt, and no bond rating. In preparation for this bond issuance, the City completed the rating process with Standard & Poor's (S&P). The City was given a rating of AA, with a stable outlook.

The total legal debt margin is 2.875% of the assessed valuation, and is currently \$51,086,959. After issuing the bonds referenced above, the remaining legal debt margin for the City is \$41,091,959.

The City adopted a debt policy in May 2009. The purpose of the policy is as follows:

The Debt Management Policies set forth comprehensive guidelines for the financing of capital projects and infrastructure. It is the purpose of the policies that (1) the City obtains financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible and (3) the most favorable interest and other costs be obtained.

The City does not plan to issue any debt in the current budget year, but is anticipating obtaining a low interest loan from the State for the second phase of the treatment plant project referenced above in FY 2014.

For the City's existing debt, the next page shows the repayment schedule associated with that debt.

Date	Principal	Interest	Total	FY Total
12/30/2012	-	205,678	205,678	205,678
6/30/2013	-	122,185	122,185	
12/30/2013	25,000	122,185	147,185	269,370
6/30/2014	-	121,935	121,935	
12/30/2014	360,000	121,935	481,935	603,870
6/30/2015	-	118,335	118,335	
12/30/2015	375,000	118,335	493,335	611,670
6/30/2016	-	114,585	114,585	
12/30/2016	390,000	114,585	504,585	619,170
6/30/2017	-	110,685	110,685	
12/30/2017	405,000	110,685	515,685	626,370
6/30/2018	-	106,635	106,635	
12/30/2018	420,000	106,635	526,635	633,270
6/30/2019	-	102,435	102,435	
12/30/2019	440,000	102,435	542,435	644,870
6/30/2020	-	98,035	98,035	
12/30/2020	455,000	98,035	553,035	651,070
6/30/2021	-	93,485	93,485	
12/30/2021	475,000	93,485	568,485	661,970
6/30/2022	-	88,735	88,735	
12/30/2022	495,000	88,735	583,735	672,470
6/30/2023	-	83,538	83,538	
12/30/2023	510,000	83,538	593,538	677,076
6/30/2024	-	77,928	77,928	
12/30/2024	535,000	77,928	612,928	690,856
6/30/2025	-	71,775	71,775	
12/30/2025	555,000	71,775	626,775	698,550
6/30/2026	-	65,115	65,115	
12/30/2026	575,000	65,115	640,115	705,230
6/30/2027	-	57,928	57,928	
12/30/2027	600,000	57,927	657,927	715,855
6/30/2028	-	50,127	50,127	
12/30/2028	625,000	50,127	675,127	725,254
6/30/2029	-	41,690	41,690	
12/30/2029	650,000	41,690	691,690	733,380
6/30/2030	-	31,940	31,940	
12/30/2030	675,000	31,940	706,940	738,880
6/30/2031	-	21,815	21,815	
12/30/2031	700,000	21,815	721,815	743,630
6/30/2032	-	11,315	11,315	
12/30/2032	730,000	11,315	741,315	752,630
	9,995,000	3,386,118	13,381,118	13,381,118

Fund Balance Policy

The purpose of a fund balance policy is to establish an acceptable range of ending fund balance at the end of the fiscal year. The Government Finance Officers Association (GFOA) recommends, *at a minimum*, that general-purpose governments, regardless of size, maintain unreserved fund balance in their general fund of no less than five to fifteen percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures.

General Fund:

The unassigned fund balance target for the City of Wood Dale's General Fund will be a minimum of 50% of fiscal year budgeted expenditures.

Capital Projects Funds:

The assigned fund balance target for the City of Wood Dale's Capital Projects Fund will be a minimum of 15% of fiscal year budgeted expenditures.

All other Governmental Funds simply need to carry a positive fund balance.

Water/Sewer Enterprise Fund:

The unrestricted net assets target for the City of Wood Dale's Water/Sewer Fund will be a minimum of 15% of fiscal year budgeted expenditures (excluding capital expenditures and depreciation).

All other Enterprise Funds simply need to carry positive unrestricted net assets.

If the fund balance or unrestricted net assets falls below any of the thresholds listed above, or becomes negative, this will be brought to the Council's attention and a plan of action to restore the fund balance or unrestricted net assets to an acceptable level will be discussed and implemented.

Strategic Plan

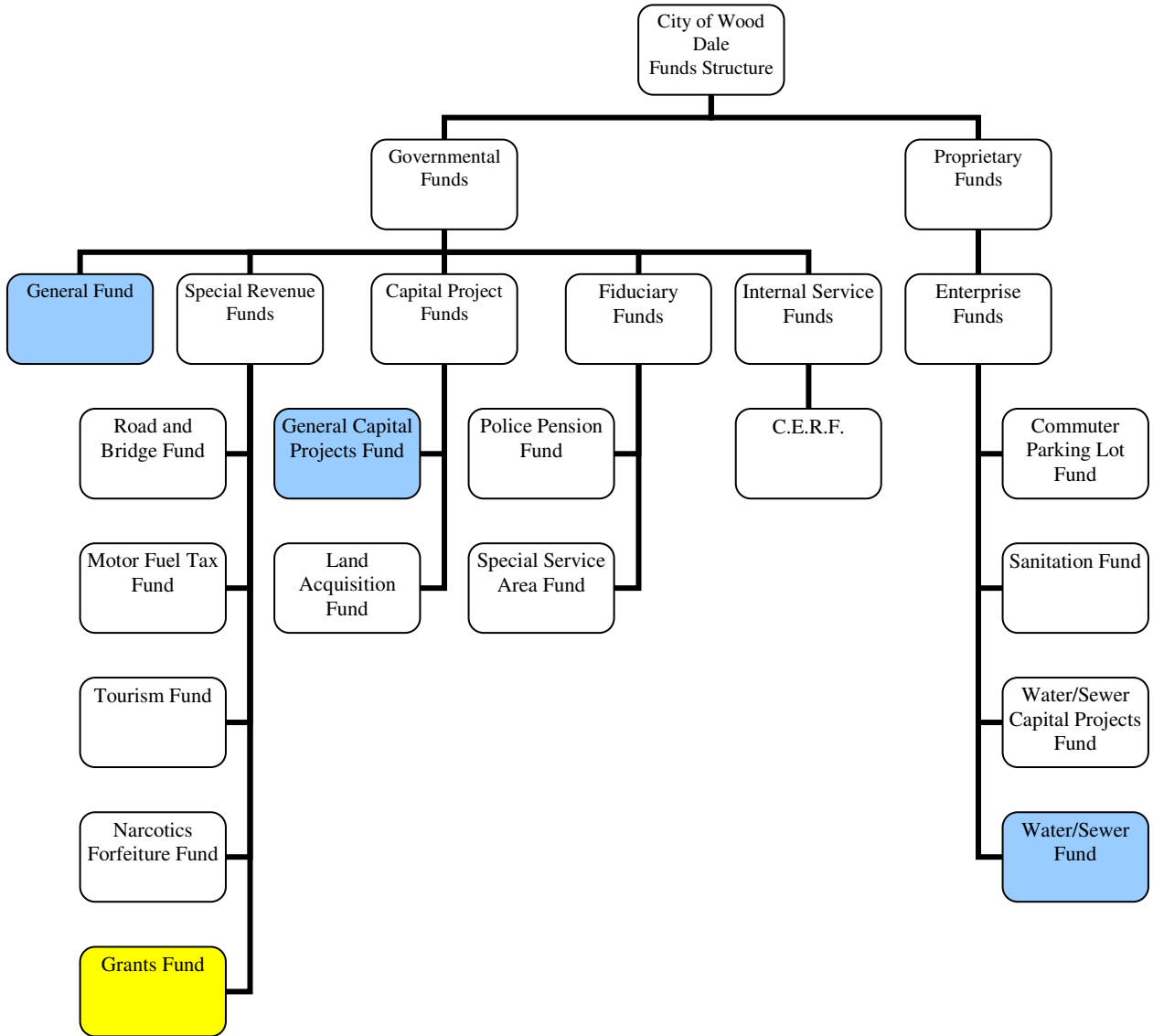
In the summer of 2011, the City launched a strategic planning process, which was subsequently updated in 2013. With input and support from Elected Officials and City Staff, we identified what we do separately in our specialized areas of departmental focus and incorporated our major initiatives into one document that captures the big picture, all under the umbrella of one shared, strategic vision.

The plan is designed to capture our most significant goals and objectives and the actions we will implement to address the needs of residents, businesses, and visitors. The purpose of public sector strategic planning is to establish long-term goals, annual objectives, and detailed actions that address issues related to performance, productivity, community and personal well-being, and required statutory services. The focus must be, first, on identifying the most critical issues affecting the community and, second, on seeking the most effective and efficient means to address them.

In addition to a number of non-financial items, there were a few items that will require a financial outlay in order to accomplish. A full copy of the Strategic Plan is available upon request. The Façade program is budgeted in the CIP, and the City Signage Project is budgeted in the Tourism Fund.

These items will total an estimated \$675,000 out of the FY 2016 budget if all are completed as initially described. These projects, as well as the future budget needs for strategic plan items, will be updated every year with new costs assigned as needed. During FY 2014, the City spent an estimated \$12,850 on items related to the Strategic Plan, and an estimated \$382,000 in FY 2015.

City of Wood Dale Fund Structure



Major Funds are highlighted in pale blue accordingly. The City does have one Special Revenue Fund that it does not budget, which is our Grants Fund, highlighted in yellow. Further explanation of all City funds is list on the following pages.

Explanation of Funds and Basis of Budgeting

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

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

Special Revenue Funds are used to track the activities of revenue that is restricted to a specific purpose. The City has several Special Revenue Funds listed below. Each of these funds provides a unique service of activity and is funded through taxes and/or user charges that are legally limited to being spent only for the purpose of that fund.

Capital Projects Funds are used to account for the financial resources and expenses of constructing, maintaining, or acquiring major capital assets, facilities or equipment. The funds of this nature that the City maintains are listed below, and have varying funding sources.

The Governmental Funds are as follows:

General Fund

Special Revenue Funds

- Road and Bridge Tax
- Motor Fuel Tax
- Tourism
- Narcotics Forfeiture

Capital Projects Funds

- General Capital Projects
- Land Acquisition

Internal Service Fund

- Capital Equipment Replacement Fund (CERF)

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 are provided outside parties in an enterprise funds. Proprietary funds are budgeted using an accrual basis, except for loans, loan payments, capital expenditures, depreciation, and debt service payments, which are budgeted on a cash basis.**

The Proprietary Funds are as follows:

- Commuter Parking Lot Fund
- Sanitation Fund
- Water/Sewer Capital Projects Fund
- Water/Sewer Fund

Fiduciary Funds are used to account for assets held on behalf of outside parties. Agency Funds are used to account for assets held by the City as an agent for individual, private organizations, other governments, and bondholders. These Funds are budgeted on an accrual basis.

The Fiduciary and Agency Funds are as follows:

- Police Pension Trust Fund
- Special Service Area(s)

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

General Fund – The all-purpose governmental fund, which handles the operations of the municipality not accounted for in a separate fund. This fund is reported as a Major Fund in the City’s CAFR. The General Fund receives 72.40% of its revenue from taxes, the largest being Sales Taxes (22.26%), Property Taxes (21.79%), Telecommunications Taxes (12.98%), and Income Taxes (10.31%).

Road and Bridge Fund – A special revenue fund that is funded by Property Taxes and interest income, which are used to support the Capital Projects Fund, City signage, minor patchwork, and some natural gas utilities. This fund is reported as a Nonmajor Fund in the City’s CAFR.

Motor Fuel Tax Fund – A special revenue fund established to account for the municipal portion of motor fuel tax revenues, collected and distributed by the State of Illinois, which are used to pay for the maintenance and improvement of City streets. This fund is reported as a Nonmajor Fund in the City’s CAFR. Revenues for the Motor Fuel Tax Fund are received from the State based on a per capita formula.

Tourism Fund – A special revenue fund established to account for the tourism/special event activities of the City. The primary revenue source for this fund is from Hotel/Motel taxes. The City receives 5% of room fees from the two hotels within the City limits. This fund is reported as a Nonmajor Fund in the City’s CAFR.

Narcotics Forfeiture Fund – A special revenue fund established to account for the deposit of local seizure/forfeited monies associated with narcotics investigations. These funds can only be used to further narcotics enforcement by statute and are primarily used for the K-9 unit expenses. This fund is reported as a Nonmajor Fund in the City’s CAFR.

General Capital Projects Fund – A capital projects type of fund established with transfers from other funds, to account for the acquisition and construction of capital assets of governmental fund operations. Capital Projects revenues are received from the Utility Tax on electric and natural gas charges, a 1% Non Home Rules Sales Tax, and a transfer from Road and Bridge Fund. Fund Balance is used when current year expenditures exceed the revenues. This fund is reported as a Major Fund in the City’s CAFR.

Equipment Replacement Fund – This fund was closed at the end of FY 2015. All vehicle purchases were transferred to the CERF (see below) and non-vehicle capital outlay items were transferred to their respective operating departments.

Capital Equipment Replacement Fund (CERF) – An internal service fund designed to act a sinking fund (or depreciation fund) to account for vehicle replacements. By funding these purchases over a number of years, the City can avoid “sticker shock” and/or significant peaks and valleys associated with the “pay as you go” method that it has previously employed under the old ERF (see above). Transfers in from the various operating divisions and auction proceeds (sale of vehicles the City is disposing of) will provide funding to the CERF.

Land Acquisition Fund – A capital projects fund established to account for the City’s land acquisition expenditures.

Commuter Parking Lot Fund – An enterprise fund established to account for the operations of the Metra parking lot owned and maintained by the City. The primary revenue source is quarterly parking passes and daily parking fees. This current budget includes the reconstruction of the parking lot itself. This fund is reported as a Nonmajor Fund in the City’s CAFR, however with the construction of the new train station, it will potentially be reported as a Major Fund for this particular budget year.

Sanitation Fund – An enterprise fund established to account for the sanitation (scavenger/refuse) service provided by an outside vendor to the City. Revenues in this fund are generated by user fees and are then remitted to the service provider. This fund is reported as a Nonmajor Fund in the City’s CAFR.

Water/Sewer Capital Projects Fund – An enterprise fund established to account for the capital needs—acquisition, construction, replacement—of the Water/Sewer fund. Funding for these projects is via transfer from the Water/Sewer Fund and the General Capital Projects Fund.

Water/Sewer Fund – An enterprise fund established to account for all operations of the water and sewer utility services provided by the City. This fund is reported as a Major Fund in the City’s CAFR. The Water & Sewer Fund receives 94.75% of its revenue from water and sewer user fees, 0.48% from interest earnings, and 2.72% from cell phone tower lease fees.

Police Pension Fund – A pension trust fund established to account for pensions paid for police officers. The Police Pension Fund revenues consist of property taxes, contributions from participants based on a percentage of wages established by the state and investment earnings.

Special Service Area Fund – An agency fund established to account for the bond proceeds, construction costs and subsequent property tax levy collections associated with paying the debt service of the bonds associated with the Special Service Area itself.

The City has one additional fund, which is not budgeted but is included in the Comprehensive Annual Financial Report (CAFR). The Fund is:

Special Revenue Funds
- Grant Fund

The Grant Fund is not budgeted due to the difficulty in predicting what grants the City may receive and the value associated with the grant itself.

At this time, the City does not have any Funds that are exceptions to these fund types, accounting methods, and/or are treated differently than any other Fund.

The below chart summarizes each fund and its basis of budgeting.

Fund		Basis of Budgeting		
Number	Name	Do Not budget	Modified Accrual	Full Accrual
001	General		■	
002	Road & Bridge		■	
008	Motor Fuel Tax		■	
009	Tourism		■	
011	Narcotics		■	
041	General Capital Projects		■	
045	Land Acquisition		■	
051	CERF		■	
061	Commuter Parking			■
062	Sanitation			■
065	Water/Sewer Capital Projects			■
066	Water/Sewer			■
086	Police Pension			■
092	Special Service Area			■
099	Grant	■		

* **Modified Accrual Basis** - A basis of accounting in which revenues are recognized in the period they become available and measurable; expenditures are recognized in the period in which fund liability is incurred, if measurable.

** **Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

GASB 54

Beginning with the FY 2013 budget (and FY 2012 audit), the City was required to implement GASB 54, which redefines the various classifications of fund balance. It should be noted that these changes only affect the Governmental Fund Types (General, Special Revenue, and Capital Projects) and not the Enterprise and Trust/Agency Fund Types.

The City has done a good job of making sure that the active Funds are self-sustaining with easily identifiable funding sources. This made the process of switching over to GASB 54 that much easier. An aggregate fund balance is still presented.

Below is a listing of the new fund balance classifications with a brief description of each.

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either a) not in a spendable form, i.e. inventory or prepaid amounts, or b) legally or contractually required to be maintained intact.

Restricted Fund Balance - This classification includes amounts that are restricted to specific purposes as defined by the following: a) externally imposed by creditors, grantors, contributors, or the laws and/or regulations of other governments, b) imposed by law through constitutional provision or enabling legislation.

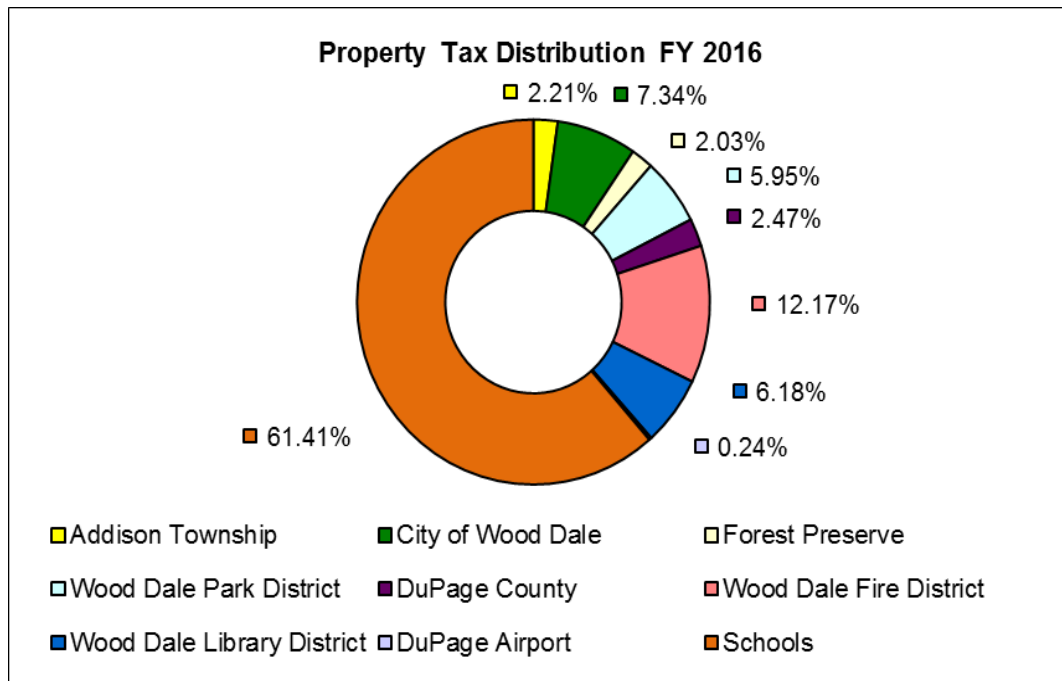
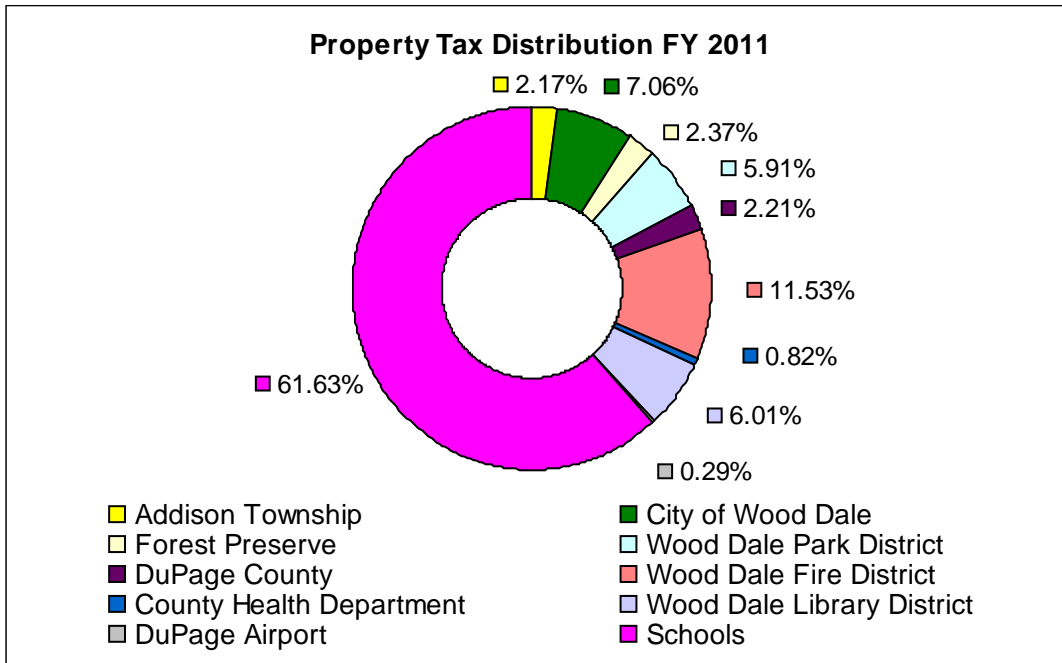
Committed Fund Balance - This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Assigned Fund Balance - This classification includes amounts that are "intended" for a specific purpose, but are neither restricted nor committed.

Unassigned Fund Balance - This classification is the residual amount for the General Fund that has not be assigned to other Funds and that have not been restricted, committed, or assigned.

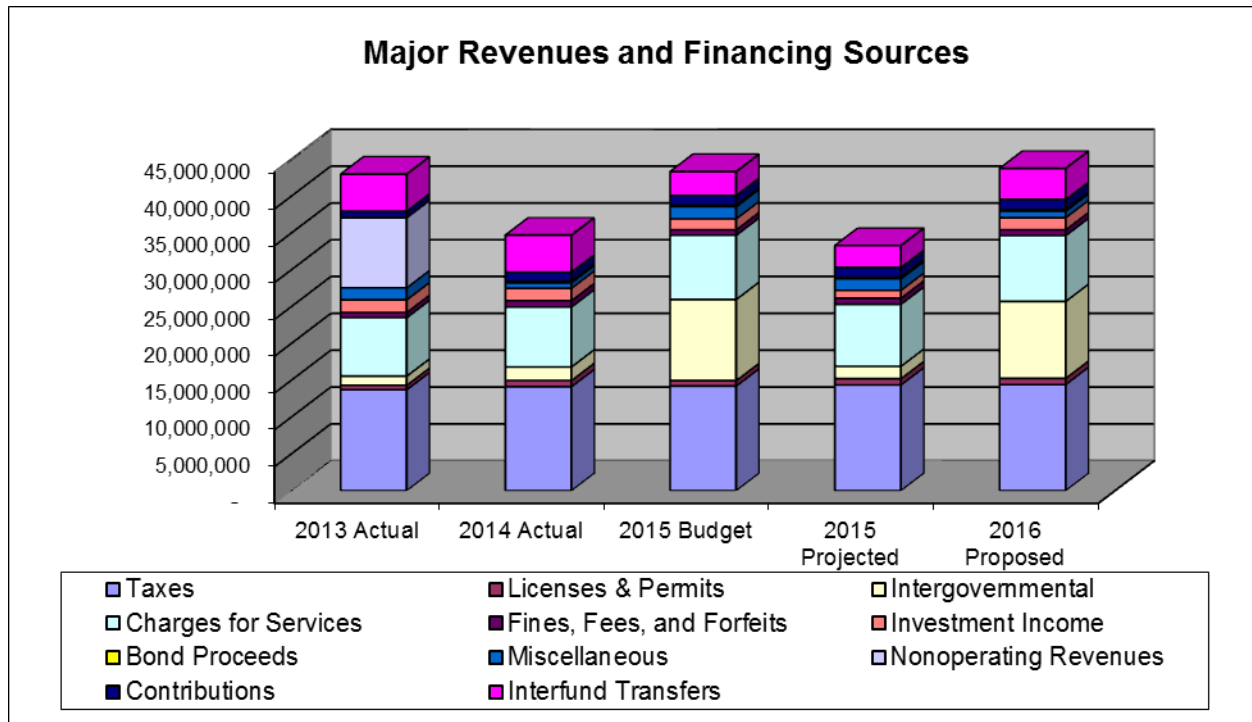
Property Tax Disbursement

A common question that is asked is “Where does my property tax money go?” Below is a graph depicting where the property tax money went in FY 2011 and how it changed over time when compared to the FY 2016 levy.



Major Revenues and Financing Sources

The four largest revenue sources (87.92%) for the City in the FY 2015 Budget are Taxes 34.79%*, Intergovernmental 23.09%, Charges for Services 20.42%, and Other Funding Sources (Interfund Transfers) 9.62%. The breakdown of these revenue sources is as follows:



The four major revenue types—Taxes, Intergovernmental, Charges for Service, and Other Funding Sources—are broken down by fund on the following pages, as well as a brief description of the major revenues within each of the revenue types with budget assumptions. All other revenues will not be discussed in detail at this time.

The Motor Fuel Tax and Income Tax are per Capital revenues distributed to the City from the State, and make reference to the IML Review. IML is the acronym for the Illinois Municipal League, and the Review is its monthly publication. Each year, usually in October however this year it was in November, the IML publishes estimated per Capita distribution amounts that the City uses to calculate the Motor Fuel and Income Tax values.

* - Includes MFT allotments which is presented for reporting purposes in the “intergovernmental” category, and Police Pension Fund taxes which are presented in the “contributions” category.

Taxes

	Total	General	Road & Bridge	Motor Fuel Tax	Tourism	General Capital Projects	Police Pension	SSA
Sales & Sales Tax Increment	12.80%	7.09%				5.71%		
Property Taxes	9.74%	6.63%	0.53%				1.07%	1.51%
Telecommunications Tax	3.43%	3.43%						
Utility Tax	3.20%	0.91%				2.29%		
Income Tax	3.20%	3.20%						
Motor Fuel Tax	0.78%			0.78%				
Hotel/Motel Tax	0.78%				0.78%			
All Other Taxes	0.86%	0.67%			0.19%			
Total	34.79%	21.93%	0.53%	0.78%	0.97%	8.00%	1.07%	1.51%

Sales and Sales Increment Tax

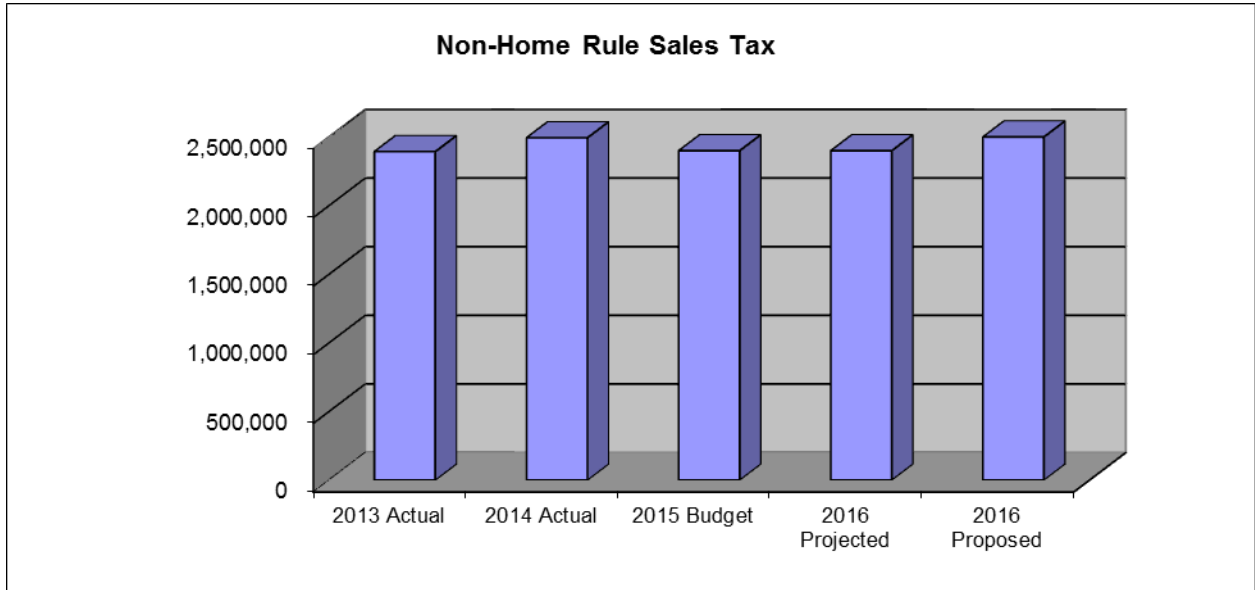
Sales Tax and Sales Tax Increment (Non-Home Rule) revenues represent the largest single revenue source at 12.80% of the City’s total revenue. Items, except food and drugs, in Wood Dale are subject to an 8.25% sales tax. Effective April 1, 2008, the State Legislature passed a 0.50% increase in Sales Tax in DuPage County that will be split between the County and transportation. The change is noted below. Sales taxes are imposed upon all retail sales and all persons engaged in the business of making sales of services within the City’s corporate limits. These taxes are collected by the state and divided among the taxing districts as follows:

	<u>Before April 1, 2008</u>	<u>After April 1, 2008</u>
State	5.00%	5.00%
City		
Municipal Tax	1.00%	1.00%
Non-Home-Rule Tax	1.00%	1.00%
DuPage County	.25%	.50%
DuPage Water Commission	.25%	.25%
Regional Transportation Authority	.25%	.50%
Total	7.75%	8.25%

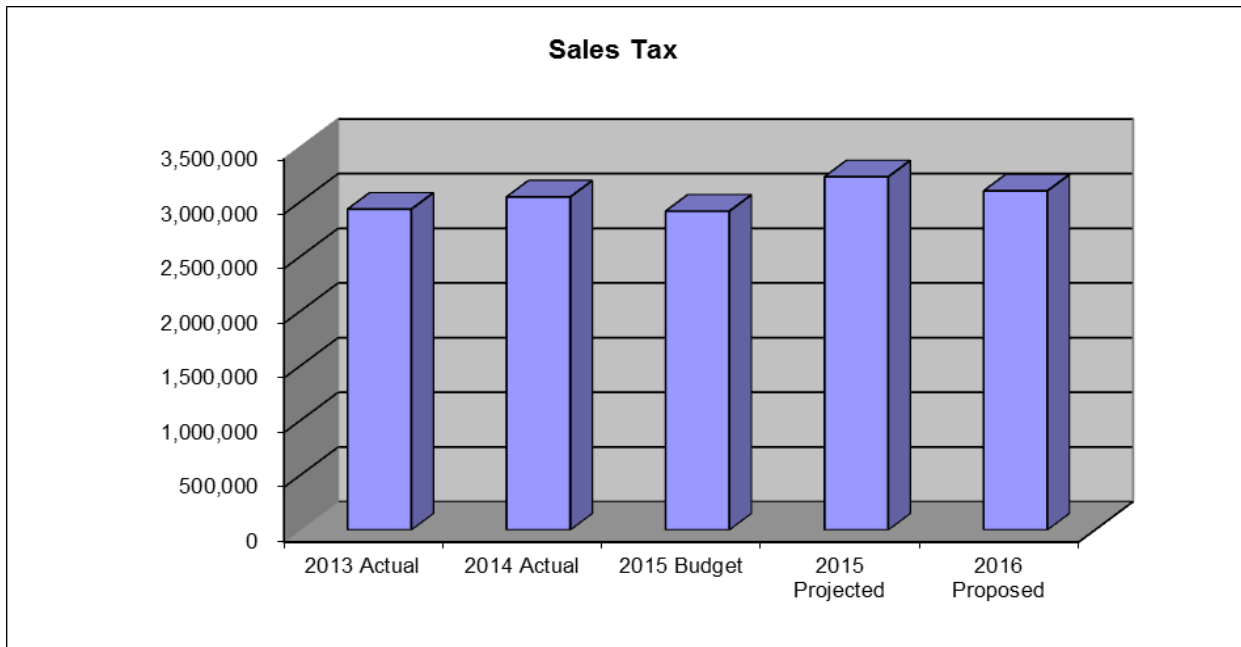
The municipal tax is credited to the General Fund. Non-Home Rule sales taxes are used as follows:

Rate	Fund	Year	Reason
1.00	General Capital Projects	2007	To fund Infrastructure needs

Budget Assumptions – The Non-Home Rule portion was budgeted at a \$100,000 decrease in FY 2016 versus the FY 2015 budget. The FY 2014 projection is in line with the budget, and with the trend we are seeing from the end of FY 2011 and continuing through FY 2015, it is anticipated that the revenue will flatten out, to reach the proposed number in FY 2016 budget.



The City’s share of the Sales Tax is showing a budgeted increase of \$185,000 from the FY 2015 budget. Relative to FY 2015 projections, this number shows a slight decrease. The reason for the slight decrease relative to projections is that the City wanted to be conservative with the proposed budget, and not set ourselves up for a shortfall due to being too optimistic about the continuation of the economic recovery.



Property Tax

Property tax receipts represent 9.74% of the City’s total revenues, 6.63% of which is for the General Fund. Wood Dale has historically taken a conservative approach to this revenue source, understanding the negative impact high property taxes can have where incomes are fixed or are temporarily lost or decreased. Additionally, the City cannot raise the property tax levy more than 5% in a given year without holding “Truth in Taxation” hearing. This is due to the fact that Wood Dale is non-home rule, and therefore must adhere to the Property Tax Extension Limitation Law (PTELL, 35 ILCS200/18-185) which was enacted for DuPage County in 1991. The PTELL also states that the City gets the lesser of 5% or CPI. This can be especially problematic in recessions due to a low CPI, and is limiting in periods of growth since the City cannot take advantage of an increase in Equalized Assessed Valuation (EAV) due to the 5% cap. The only way the City can get above 5%, or CPI for that matter, is for unplanned growth in the EAV from a new subdivision, warehouse or other significant development.

The Road and Bridge Fund property tax is not levied by the City but a calculation completed by the County. The Police Pension Fund levy is included in the General Fund levy; however the funds are deposited directly into a Police Pension account per state statute. The Special Service Area(s) are not levied by the City, but are levied by the County based upon the amount needed to cover the annual debt service. Special Service 8 had the final debt service payment on January 1, 2009, and therefore there is no levy. Active service areas are 11, 12, 13, and 14. SSA 12, 13 and 14 were refinanced in December of 2014, resulting in lower annual payments and thus a reduction in the levies associated with these areas.

The levy which corresponds to this budget was levied in December, 2014. Property owners will pay this tax in two installments due June 1 and September 1, 2015. An estimated breakdown of the City’s expected total tax levy is as follows. The City usually receives preliminary and final numbers in March and April.

	Final 2013 Levy for FY 15	Estimated 2014 Levy for FY 16	% Change
General Fund			
Corporate	\$ 1,568,710	\$ 1,593,241	0.0156%
IMRF	\$ 226,641	\$ 230,588	0.0174%
Police Pension	\$ 447,356	\$ 454,865	0.0168%
Audit	\$ 29,133	\$ 29,612	0.0164%
Tort Judgments	\$ 215,778	\$ 219,423	0.0169%
Social Security	\$ 430,074	\$ 436,903	0.0159%
Total	\$ 2,917,692	\$ 2,964,632	0.0161%
Equalized Assessed Val.	\$ 493,770,844	\$ 485,448,235	-0.0169%
Special Service Area(s)			
Special Service Area 11	\$ 13,163	\$ 13,165	0.0002%
Special Service Area 12	\$ 198,411	\$ 189,922	-0.0428%
Special Service Area 13	\$ 300,060	\$ 290,403	-0.0322%
Special Service Area 14	\$ 188,835	\$ 170,140	-0.0990%
Total	\$ 700,469	\$ 663,630	-0.0526%

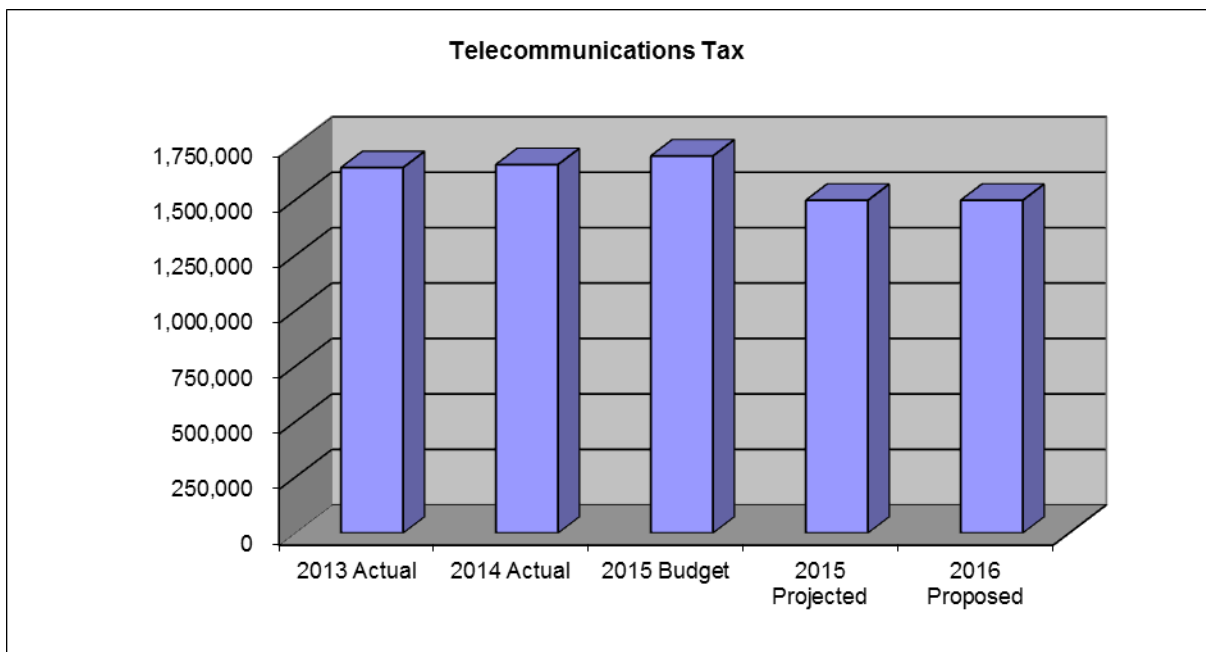
Budget Assumptions – The actual levy request filed with DuPage County at 4.99% was higher than what was budgeted. This is due to the County previously informing us that our increase would be 1.5%, which is what we would receive without new growth. The number presented above is 1.5% based upon information from the County. There may be a slight additional bump for a few new properties having been constructed during the past tax year, however these are nominal overall and any additional amount would not have a material effect on the budget.

For the General Fund portion of the tax levy, only 98% of the levy is budgeted to allow for uncollectable taxes. 100% of the levy request is budgeted for the Special Service Area(s).

Telecommunications Tax

Due to the deregulation of the telecommunications industry, the State of Illinois adopted Public Act 90-154, the Municipal Telecommunications Infrastructure Maintenance Fee Act. The Act authorized municipalities to impose an Infrastructure Maintenance Fee (IMF) up to a maximum of 1% of the gross charges of telecommunications retailers, including long distance and cell phone companies. The City imposed this new fee in lieu of the Franchise Fee-Telephone effective as of January 1, 1998. As a result of litigation, the Illinois General Assembly re-wrote the state statutes. As of January 2003, all telecommunication providers were required to charge a 1% telecommunications fee. This fee is then collected by the state which remits the funds to the municipalities after subtracting an administrative charge. The current rate that the City charges is 6%.

Budget Assumptions – The FY 2016 budget assumes a decrease of \$200,000 versus the FY 2015 budget. This decrease is based upon the trend for this particular revenue, which had been consistently outperforming the prior year numbers; however it in prior years this number has been declining. Currently, there is a push amongst the finance community to modernize and update the State definition of how this tax is calculated, as the current antiquated system is what is leading to the revenues decline.



Income Tax

Income tax receipts represent 3.20% of total revenue in the FY 2016 budget, up slightly from the 3.12% it represented in the FY 2015 budget. However, its percentage of General Fund revenue is 10.46% in FY 2016 is relatively flat when compared to the 10.31% it represented in FY 2015.

The amount allocated to each municipality is on a per capita basis.

Budget Assumptions – To prepare the FY 2016 budget for income tax receipts, three key elements were assumed:

Population – Income tax receipts are distributed based on the City's population. Wood Dale's population per the 2010 U.S. Census is 13,770.

Municipality's share of income tax receipts – Prior to January 1, 2011, municipalities were entitled to 1/10 of income tax receipts. This was based upon a 3% income tax levied by the state. As of January 1, 2011, the state raised the income tax to 5%. Unfortunately, the municipalities still only receive 1/10 of the original 3%, and the state gets the entire additional 2%. The actual percentage the municipalities receive changes each year as the corporate tax rate changes.

The following is from the IML on the matter of Income Tax distributions:

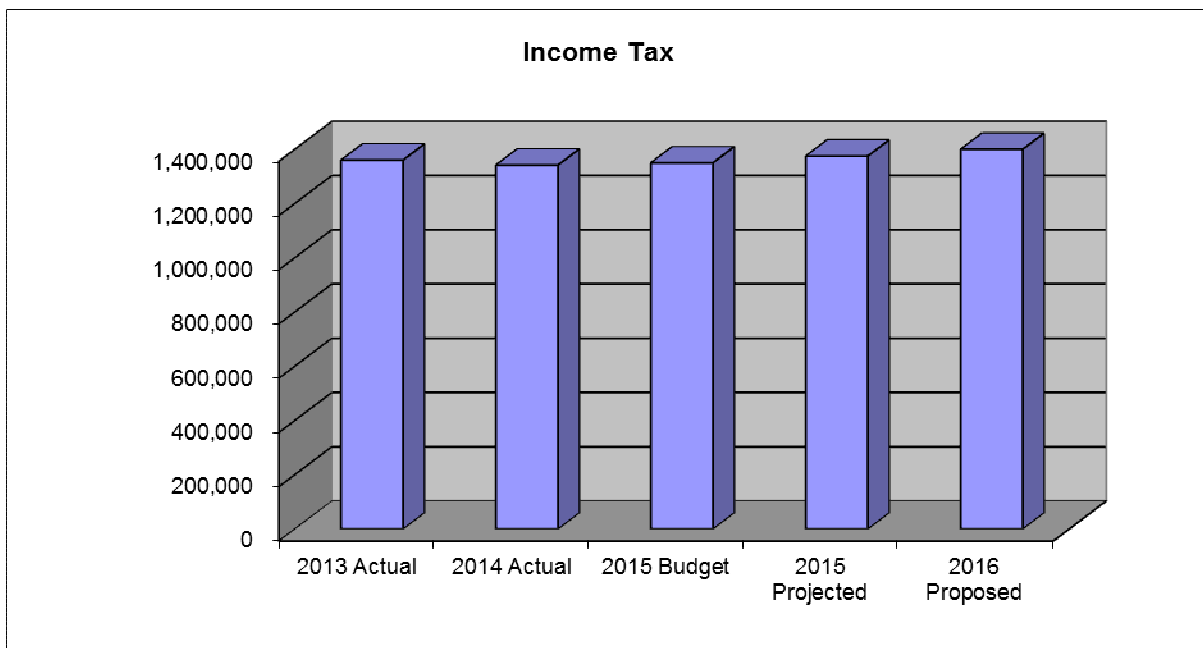
IML reports on changes to LGDF Distributions:

The legislation does not provide municipalities with any share of the increased taxes. Instead, the legislation seeks to maintain the shared revenues at their current levels. The distributions to LGDF are as follows:

- *From February, 2011 through January, 2015, the distribution is 6% of the net revenue received from the 5% individual rate and 6.86% of the net revenue received from the 7% corporate rate;*
- *From February, 2015 through January, 2025, the distribution is 8% of the net revenue received from the 3.75% individual rate and 9.14% of the net revenue received from the 5.25% corporate rate; and*
- *From February 2025 and thereafter, the distribution is 9.23% of the net revenue received from the 3.25% individual rate and 10% of the net revenue received from the 4.8% corporate rate.*

A potential problem is that this distribution scheme fails to account for a situation where the income tax rates could be reduced by State spending limits. The legislation attempts to maintain the status quo for LGDF distributions. It gives municipalities a lower distribution percentage of a higher tax rate in an effort to maintain the same level of funding. The legislation also provides for a mechanism for the tax rates to revert to current levels if the State overspends, but it does not provide for a mechanism to restore the LGDF distributions to their current levels. Therefore, if the tax rates fall due to the State's overspending, then municipalities will have a lower distribution percentage of a lower tax rate. For example, if the individual tax rate reverts to 3%, then instead of receiving 10% of the 3% rate (under the status quo), municipalities would receive only 6% of the 3% rate. In that case, municipalities will lose out on LGDF money.

IML projections – The City used the estimated per capita revenues from the IML Review, January 2015 issue when constructing the revenue projection.



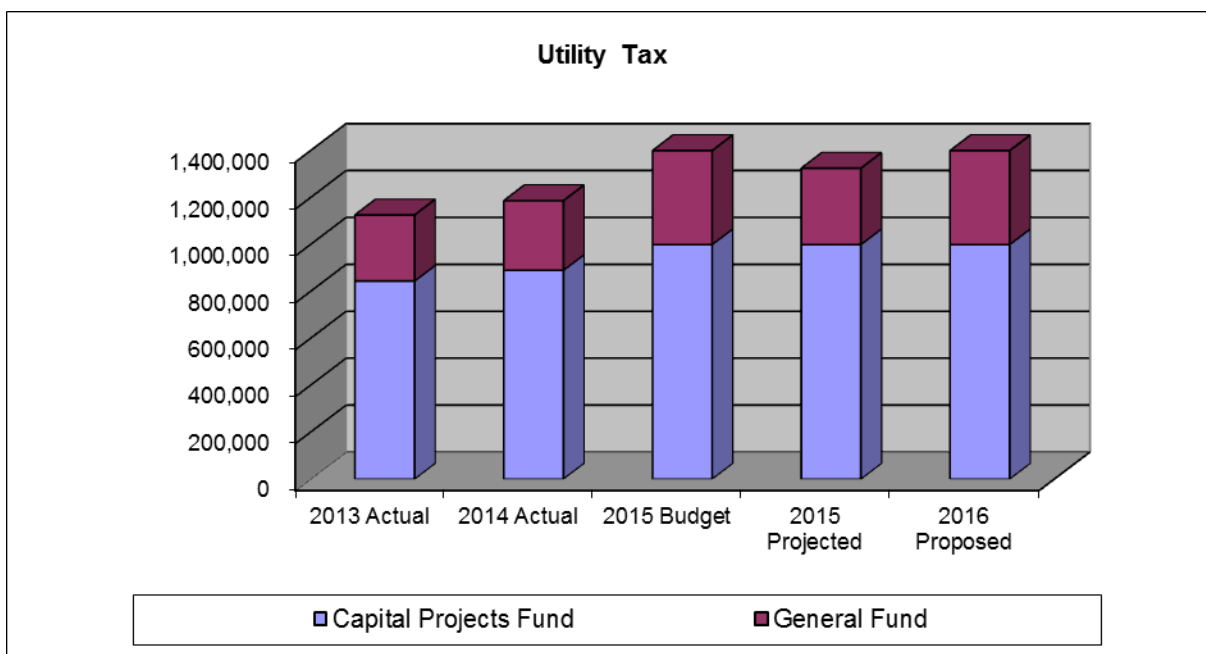
The State annually discusses wanting to “take” some of this revenue stream from the municipalities, however as of the beginning of FY 2016 has not done so.

Utility Tax

The Utility Tax accounts for 3.20% of the City's total revenues. Of this, 0.91% is going to the General Fund for operations, and 2.29% is going to the General Capital Projects Fund to help fund the 5-year CIP. Historically, the Utility Tax has all gone towards capital; however, due to structural issues within the General Fund, a reallocation of 25% of proposed revenue to the General Fund from the General Capital Projects Fund was made in FY 2012. This allocation has worked well, and was left at a set amount in the FY 2013 and FY 2014 budget of \$300,000. In the FY 2015 and 2016 budget, the mix is approximately 28.50% and 71.50%.

The City imposes this tax on bills paid by properties located within City limits at a rate of 5% for natural gas bills and at a variable rate by kilo-watt hour for electric bills.

Budget Assumptions – The Utility Tax budget figure in the FY 2016 budget in aggregate is flat relative to the FY 2015 budget. This is due to a flattening in utility costs and by a number of vacant properties in the City staying unoccupied during the last fiscal year with minimal signs of them becoming significantly occupied during the coming fiscal year.



Motor Fuel Tax

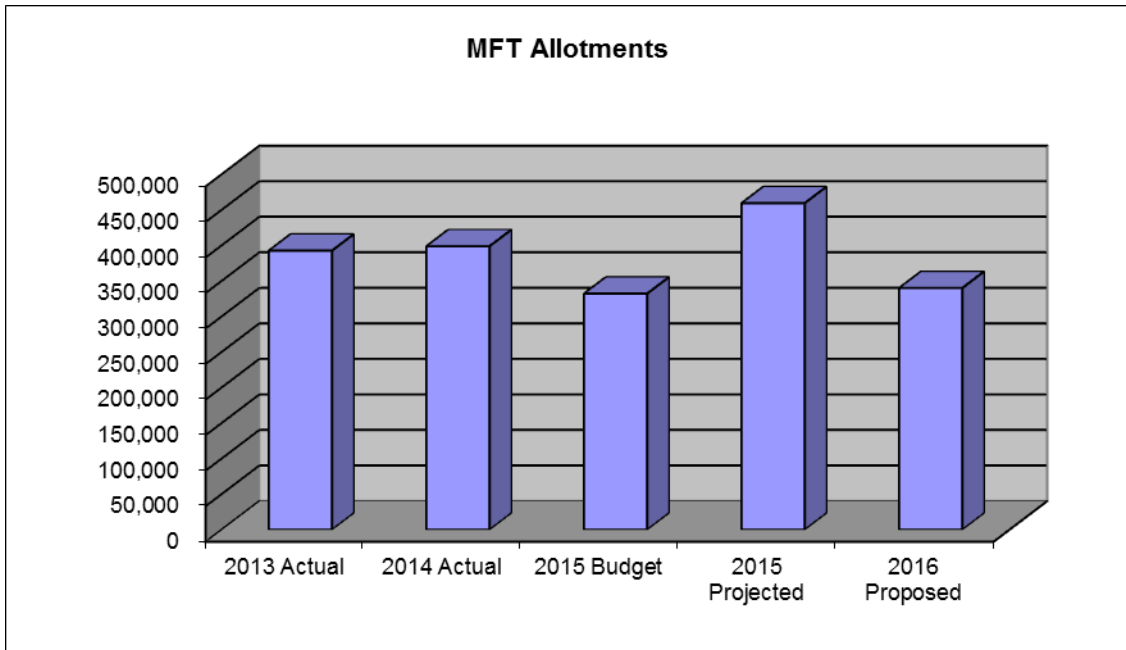
The Motor Fuel Tax accounts for 0.78% of total City revenues, and is collected by the State and shared with local governments to be used for the construction/maintenance of highways.

All municipal funds are distributed based on population.

Population – Income tax receipts are distributed based on the City’s population. Wood Dale’s population per the 2010 U.S. Census is 13,770.

IML projections – The City used the estimated per capita revenues from the IML Review, November 2012 issue when constructing the revenue projection.

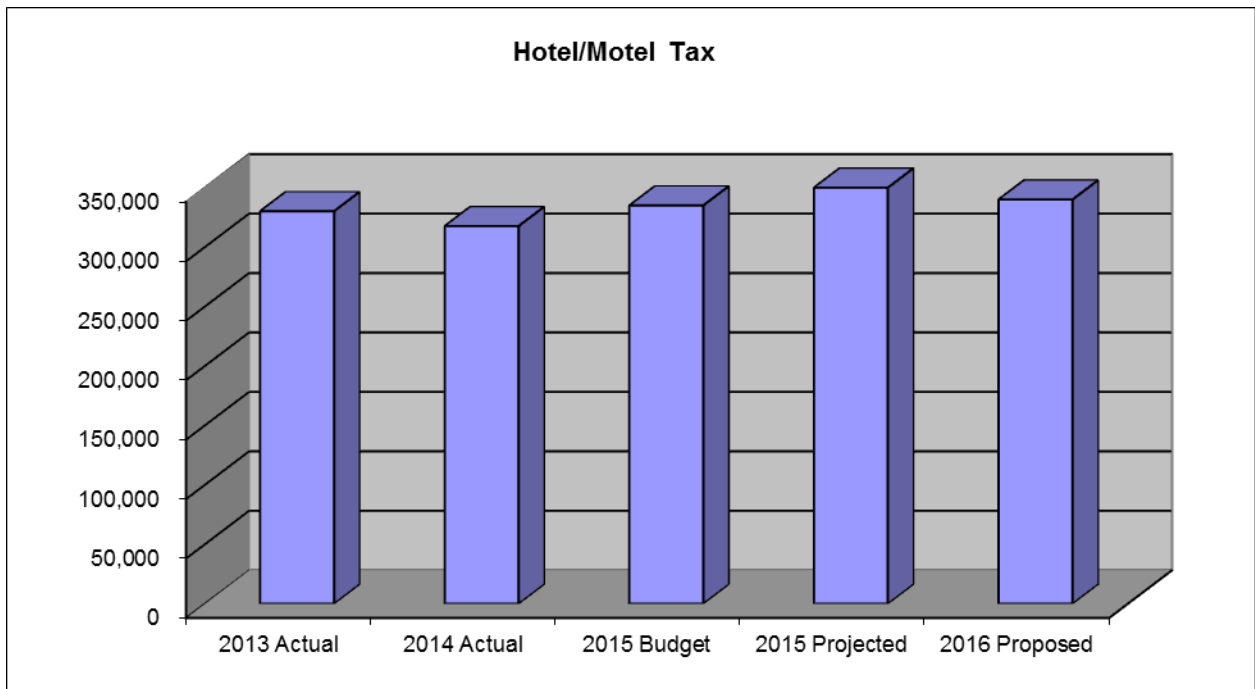
Other information – The spike in revenue in FY 2011 through 2015 is due to the state issuing an additional two months allocation as part of its capital/stimulus plan. This was a one-time event that the State split into two separate payments, however due to continued higher than expected MFT collections, the State continued these payments. These payments should not be counted on in future years, which is why they are not budgeted for. In late FY 2015, the State did a “one time” sweep of “excess” funds with the MFT account Statewide. Despite being told that this would not affect any future revenues, the State later revealed that this sweep effectively resulted in the reduction of 2 months’ worth of revenue.



Hotel/Motel Tax

The Hotel/Motel Tax accounts for 0.78% of total City revenues, and is earmarked—by statute—for the Tourism. Wood Dale has two hotels that are required to submit 5% of their room rental receipts to the City on a monthly basis. State statute provides that these tax monies only be used for tourism or the promotion thereof.

Budget Assumptions – The FY 2016 budget shows an increase of \$5,000 over the FY 2015 budget. With a slight uptick in the economy, revenues are continuing to trend upward. The FY 2015 revenue is projected at almost \$15,000 above budget, which is due to the afore mentioned slight uptick in room stays. The FY 2016 proposed budget is slightly lower than the FY 2015 projections, with an eye on being conservative and not wanting to be too confident with the economic recovery.



Intergovernmental

	Total	General	General Capital Projects
Intergovernmental (Grants)	23.09%	0.01%	23.08%
Total	23.09%	0.01%	23.08%

General Capital Projects Fund

The General Capital Projects Fund intergovernmental revenue represents 23.08% of the City's revenue. Of this, 100% is related to a grant for the safety improvement project that will be completed at the corner of Wood Dale Rd and Irving Park Rd.

General Fund

The General Fund intergovernmental revenue represents 0.01% of the City's revenue. This revenue stream consists of money for the City's tobacco enforcement and bullet proof vest grants.

Charges For Service

	Total	Sanitation	Water/Sewer	General	Commuter
User Revenue – Water	8.91%		8.91%		
User Revenue – Sewer	7.31%		7.31%		
User Revenue – Sanitation	2.61%	2.61%			
General Fund	1.27%			1.27%	
Commuter Parking Lot	0.31%				0.31%
Total	20.41%	2.61%	16.22%	1.27%	0.31%

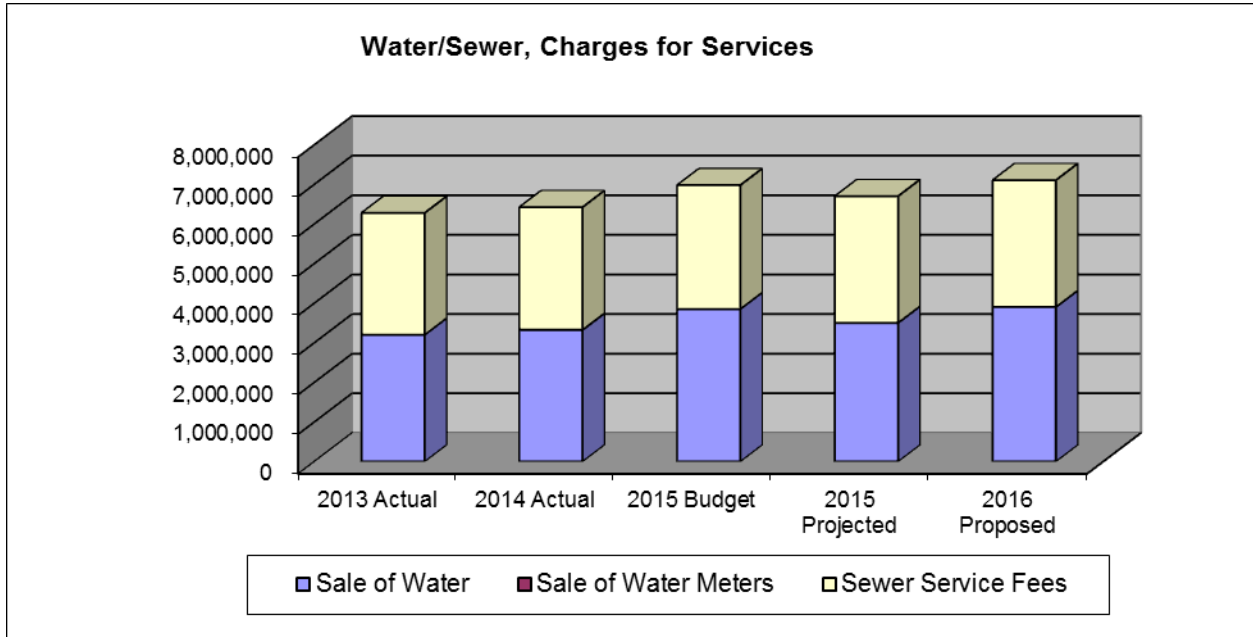
Water and Sewer Fees

Water and sewer user fees represent 16.22% of the City’s revenue. The City bills for water and sewer usage on a monthly basis.

The City recognizes the impact a rate increase has on their customers and has raised rates only when necessary. Subsequent to the passage of the five-year rate plan in FY 2006, the DuPage Water Commission (DPWC) reduced the rate it charges member municipalities a total of \$.20 in their desire to decrease their fund balance. However, in November, 2007 the DPWC sent out a memo regarding the increase in Chicago Water Rates and how the rate increases will impact Commission customers. The City of Chicago is raising their rate to DPWC the next 3 years as follows: Jan.1, 2008 15% (\$.20), Jan. 1, 2009 15% (\$.23) and Jan. 1, 2010 14% (\$.25). The DPWC, in turn, will be raising the rates they charge the City. Based upon the new four-year rate structure plan approved in FY 2009, we will be passing on the rate increases. In addition, equipment and infrastructure repairs/replacements come with a high price tag. In order to maintain the proper fund balance and keep the equipment and infrastructure up to date, a five year plan was implemented that not only included the increase from DPWC but an additional 6% increase to cover increases in operations and capital expenditures. Subsequent to the passage of the aforementioned four-year rate plan, in FY 2011 the DPWC unexpectedly raised their rate 13 cents (\$.13) due to financial difficulties at the Commission. The City raised its rate for the current year, and subsequent years of the plan accordingly.

In 2012, Chicago Mayor Rahm Emmanuel announced that the City of Chicago was going to raise its water rate by an effective rate of 90% over the next 4 years. Along with that, the DPWC set forth a rate plan to increase their rates as well. The net effect of all of these increases (before Wood Dale adds another penny) is an increase in the wholesale rate of water of 115% over the next 4 years. Per those statements, the City’s wholesale rate went up \$0.69 on January 1, 2012. The City passed along that rate increase, and it is anticipated that it will do so in each of the following three years. Pursuant to the rate increases by the City of Chicago and DPWC, the City passed along the next rate increase of \$0.59 for water used after January 1, 2013. The City of Wood Dale itself did not add any additional increase to this rate adjustment, and does not plan to do so until at least January 1, 2014 at the earliest.

Budget Assumptions – The user revenues for Water and Sewer were calculated assuming a slight increase in pumpage due to the continued drought condition, with approximately 92% of the pumpage being billed at the rates established by the City of Wood Dale, and then including the above referenced increases from the DuPage Water Commission and the City of Chicago.



Sanitation Fees

Sanitation fees represent 2.61% of the City’s total revenues. The City bills users monthly for sanitation service, which is provided by an outside vendor. The City pays the vendor on a monthly basis.

Budget Assumptions – The price, per contract, that the vendor charges the City is based upon the number of properties, occupied or otherwise, that the vendor services on a weekly basis. The City charges each property the rate that the vendor charges the City, plus a 5% administrative fee that helps offset the costs incurred by the City to administer the plan. That being said, the projected revenue for sanitation user fees is the contract price the City is being charged, plus a 5% fee times the number of properties serviced.

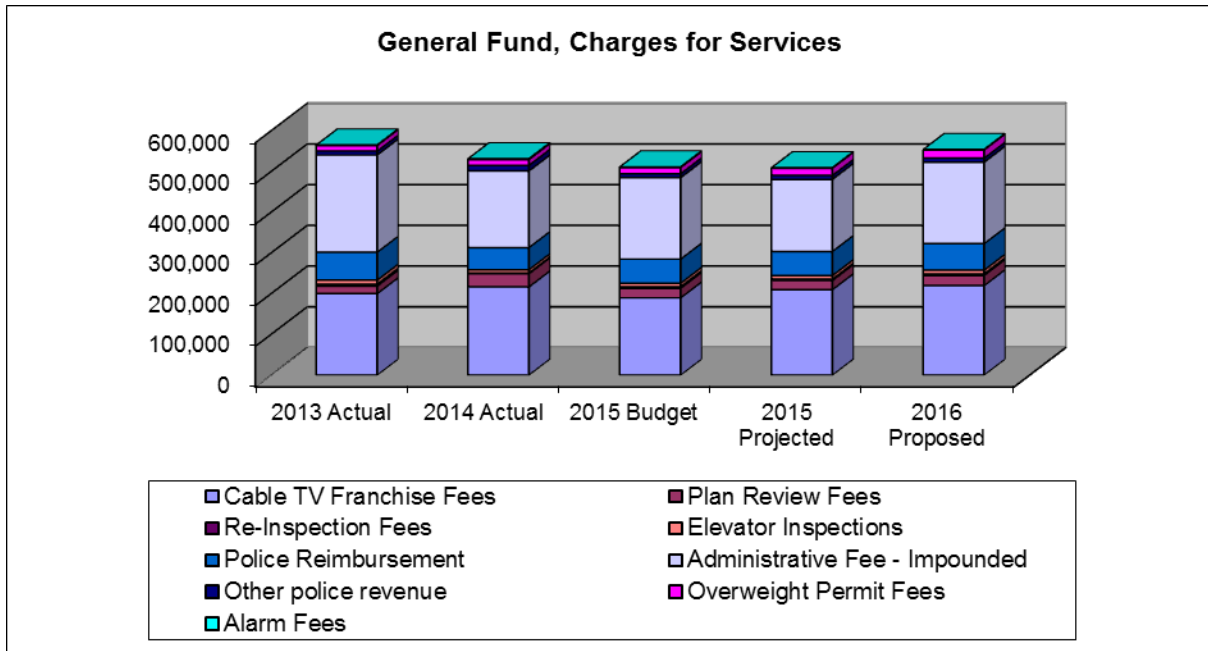
General Fund

The General Fund accounts for 1.27% of Charges for Services. This category consists of Cable TV Franchise Fees, Administrative Fee for impounded vehicles, assorted building fees and other police department revenues that are not classified as a fine, fee or forfeit.

Budget Assumptions – The budget for Charges for Services is up almost \$43,000 in the FY 2016 budget when compared to the FY 2015 budget. The reason for this increase is largely predicated on an increase in the Cable TV Franchise Fees and nominal increases in police reimbursement and overweight permit fees.

Revenue collections for the Cable TV Franchise Fees have leveled off over the past two budget cycles. The collection method was changed in the FY 2012 budget, and has been the same since that time. After going a full year under the new collection method for Comcast, as well as, a full year of AT&T collections, a more accurate number is able to be included in the FY 2014 budget for the Franchise Fees when compared to the FY 2013 number. That being said, new offerings and higher costs packages have pushed this revenue higher over the past 12-18 months, which is reflected in the FY 2016 budget.

Prior to the FY 2012 budget, the City received 3% of its 5% straight-away, while the other 2% passed through a consortium called NORDCAT (less some administrative/program fees). That 2% had been classified as miscellaneous revenue in the past. That group has been dissolved during FY 2011, and now the City will receive the entire 5%. Additionally, before FY 2012 the city received no money from AT&T.

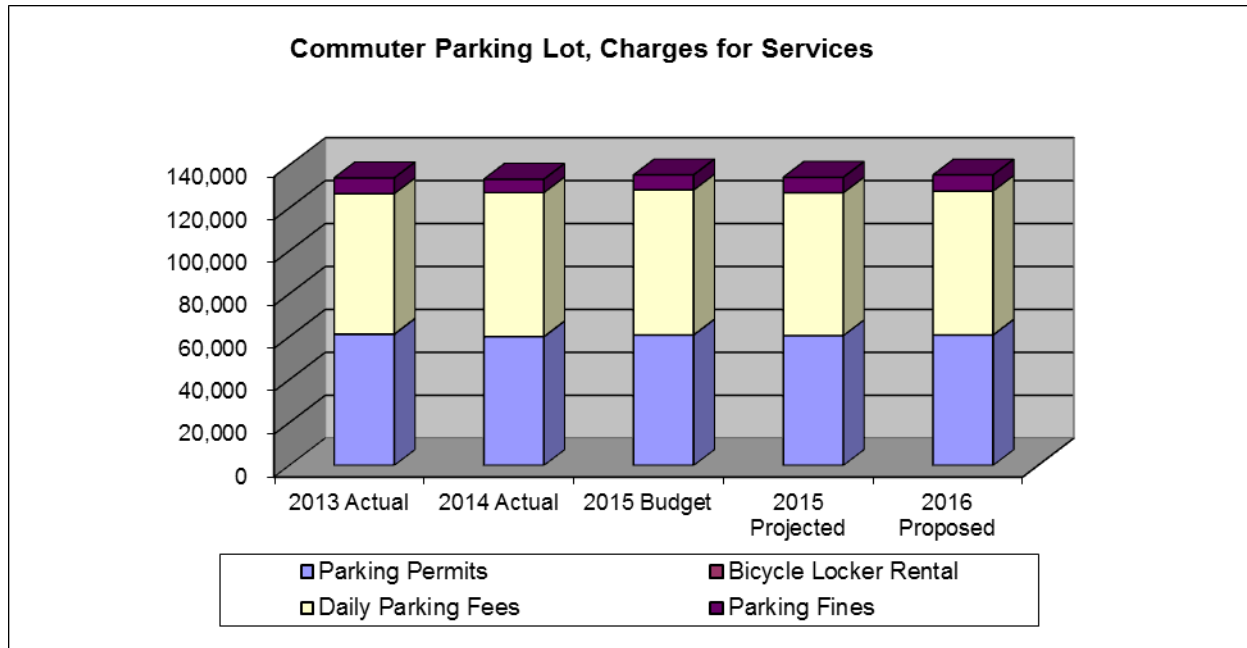


Commuter Parking Lot

The Commuter Parking Lot Fund accounts for 0.31% of Charges for Services. This category consists of the quarterly parking passes, daily parking fees, and the fines associated with improper parking at the lot.

Budget Assumptions – The budget for Charges for Services is down \$25 in the FY 2016 budget versus the FY 2015 budget. The reason for this is a decrease of this amount in bike locker rental. Daily Fees and Fines decreased and increased \$500 respectively for a net effect of \$0. Overall, this is a good sign for the parking lot in general. The quarterly passes continue to sell out, and the additional quarter that was added to the daily rate in October 2010 does not appear to have an adverse effect on the ridership or usage of the lot.

As previously referenced, in October 2010, the City raised the daily rate from \$1.25 to \$1.50, and the quarterly pass from \$55.00 to \$67.50. The additional revenue from this rate increase also played a part in the increase in budgetary revenue between FY 2011 and FY 2012, and has been consistent since then.



Other Funding Sources

	Total	General	General Capital Projects	Land Acquisition	CERF	Water/Sewer Capital Projects
Interfund Transfers	9.62%	2.28%	.92%	0.02%	2.29%	4.11%
Total	9.62%	2.28%	.92%	0.02%	2.29%	4.11%

Interfund transfers comprise 9.62% of the City’s total revenue. The purpose of these transfers range from the closing of funds to administrative fees. Below is a listing of the transfers and their purpose.

- General Fund from Tourism Fund (\$200,000) – To cover the costs to administer the tourism programs incurred by the General Fund
- General Fund from Commuter Parking Lot Fund (\$60,000) – To cover the costs to administer the Commuter Parking Lot program incurred by the General Fund
- General Fund from Sanitation Fund (\$50,000) – To cover the costs to administer the Sanitation program incurred by the General Fund
- General Fund from Water/Sewer Fund (\$688,000) - To cover the costs to administer the Water/Sewer billing process incurred by the General Fund, as well as to subsidize personnel costs of those employees who had been budgeted 50% out of the Water/Sewer Fund and 50% out of the General Fund, but are now budgeted 100% out of the General Fund
- General Capital Projects Fund from Motor Fuel Tax Fund (\$400,000) – To cover the cost of the annual resurfacing program previously budgeted directly out of the Road and Bridge Fund
- Land Acquisition Fund from General Fund (\$10,000) – To provide seed money for the new property buy-out program
- CERF from General Fund (\$550,000) – To cover the cost of vehicle and equipment purchases for governmental funds
- CERF from Road and Bridge (\$152,000) – To cover the cost of vehicle and equipment purchases for governmental funds
- CERF from Water/Sewer Fund (\$300,000) – To cover the cost of vehicle and equipment purchases for enterprise funds
- Water/Sewer Capital Projects Fund from Water/Sewer Fund (\$1,800,000) – To provide funding to the Water/Sewer Capital Projects Fund to account for the Water/Sewer related projects listed in the CIP

All Revenues by Fund

	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>5/1/2015</u> <u>Proposed</u>	<u>5/2/2016</u> <u>Proposed</u>
001 General Fund					
Taxes	9,228,738	9,445,027	9,480,127	9,607,469	9,596,630
Licenses & Permits	599,389	843,544	733,400	845,750	844,400
Intergovernmental	4,450	2,200	4,650	4,400	4,400
Charges for Services	564,879	531,176	511,107	509,132	553,900
Fines, Fees, and Forfeits	699,050	866,661	742,500	827,005	795,500
Investment Income	47,454	61,197	45,000	49,800	70,000
Miscellaneous	588,020	529,573	589,058	502,018	520,458
Interfund Transfers	843,000	843,000	988,000	638,000	998,000
Total General Fund	<u>12,574,980</u>	<u>13,122,378</u>	<u>13,093,842</u>	<u>12,983,574</u>	<u>13,383,288</u>
002 Road and Bridge Fund					
Taxes	222,494	225,253	222,500	229,891	232,500
Investment Income	355	1,629	1,500	1,475	1,450
Miscellaneous	0	0	0	0	0
Total Road and Bridge	<u>222,848</u>	<u>226,882</u>	<u>224,000</u>	<u>231,366</u>	<u>233,950</u>
008 Motor Fuel Tax Fund					
Intergovernmental	392,487	398,730	332,000	459,361	340,000
Investment Income	468	605	600	575	550
Total MFT	<u>392,955</u>	<u>399,335</u>	<u>332,600</u>	<u>459,936</u>	<u>340,550</u>
009 Tourism Fund					
Taxes	337,976	389,458	411,500	430,000	425,000
Investment Income	148	134	170	150	155
Miscellaneous	118,439	117,042	123,000	115,100	123,250
Total Tourism	<u>456,563</u>	<u>506,634</u>	<u>534,670</u>	<u>545,250</u>	<u>548,405</u>
011 Narcotic Forfeiture Fund					
Investment Income	28	20	30	0	0
Miscellaneous	226	1,319	500	174	400
Total Narcotics Forfeit.	<u>254</u>	<u>1,339</u>	<u>530</u>	<u>174</u>	<u>400</u>

All Revenues by Fund

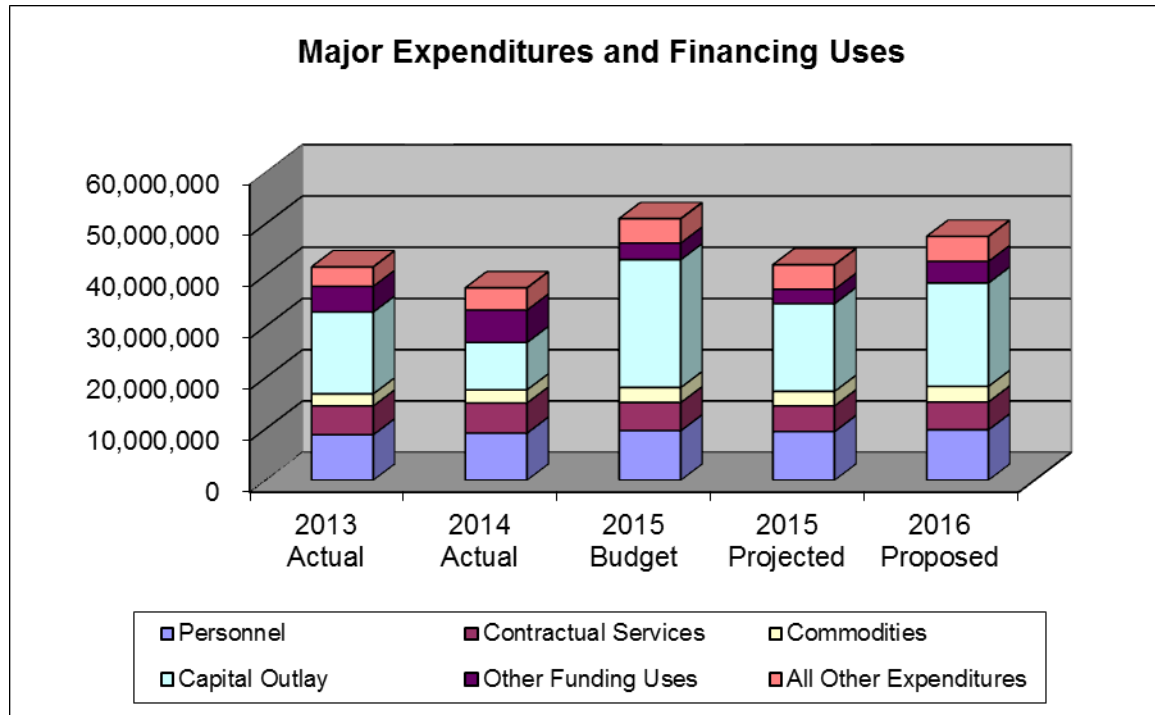
	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>5/1/2015</u> <u>Proposed</u>	<u>5/2/2016</u> <u>Proposed</u>
041 General Capital Projects Fund					
Taxes	3,238,120	3,384,329	3,400,000	3,400,000	3,500,000
Intergovernmental	845,518	1,442,528	10,690,000	1,216,608	10,100,000
Investment Income	25,608	41,369	45,100	15,000	15,000
Interfund Transfers	891,674	200,000	200,000	200,000	400,000
Miscellaneous	0	1,759	0	0	0
Total Gen Cap Projects	<u>5,000,920</u>	<u>5,069,985</u>	<u>14,335,100</u>	<u>4,831,608</u>	<u>14,015,000</u>
042 Equipment Replacement Fund					
Investment Income	74	79	100	0	0
Interfund Transfers	350,000	301,050	240,000	142,927	0
Total Equip Replacement	<u>350,074</u>	<u>301,129</u>	<u>240,100</u>	<u>142,927</u>	<u>0</u>
045 Land Acquisition Fund					
Investment Income	5,009	5,002	5,010	5,005	5,007
Interfund Transfers	581,500	1,065,253	10,000	190,000	10,000
Miscellaneous	0	0	763,500	780,554	0
Total Land Acquisition	<u>586,509</u>	<u>1,070,255</u>	<u>778,510</u>	<u>975,559</u>	<u>15,007</u>
051 CERF					
Investment Income	0	0	0	0	50
Miscellaneous	0	0	0	0	40,000
Interfund Transfers	0	0	0	0	1,002,000
Total CERF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,042,050</u>
061 Commuter Parking Lot Fund					
Charges for Services	133,938	133,331	135,350	134,225	135,325
Investment Income	65	33	50	49	55
Miscellaneous	757,964	2,141	120	110	120
Interfund Transfers	0	0	0	0	0
Total Commuter Parking	<u>891,967</u>	<u>135,505</u>	<u>135,520</u>	<u>134,384</u>	<u>135,500</u>
062 Sanitation Fund					
Charges for Services	969,951	1,047,236	1,089,785	1,084,185	1,140,000
Investment Income	6	5	10	10	9
Miscellaneous	10,377	5,508	11,000	356	4,000
Total Sanitation	<u>980,334</u>	<u>1,052,749</u>	<u>1,100,795</u>	<u>1,084,551</u>	<u>1,144,009</u>

All Revenues by Fund

	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>5/1/2015</u> <u>Proposed</u>	<u>5/2/2016</u> <u>Proposed</u>
065 Water/Sewer Capital Projects Fund					
Investment Income	7,199	254	1,500	320	1,500
Bond Proceeds	0	0	0	0	0
Interfund Transfers	<u>2,350,000</u>	<u>2,603,452</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,800,000</u>
Total W/S Cap Projects	<u>2,357,199</u>	<u>2,603,706</u>	<u>1,801,500</u>	<u>1,800,320</u>	<u>1,801,500</u>
066 Water/Sewer Fund					
Charges for Services	6,278,705	6,422,892	6,979,500	6,701,500	7,106,000
Investment Income	46,991	27,551	35,000	21,000	25,000
Miscellaneous	151,233	87,300	151,400	157,400	208,000
Nonoperating Revenues	9,519,733	227,280	200,000	213,250	220,000
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Water/Sewer	<u>15,996,662</u>	<u>6,765,023</u>	<u>7,365,900</u>	<u>7,093,150</u>	<u>7,559,000</u>
086 Police Pension Fund					
Contributions	889,351	1,223,906	1,335,128	1,336,702	1,356,599
Investment Income	<u>1,592,814</u>	<u>1,545,185</u>	<u>1,359,888</u>	<u>973,724</u>	<u>1,519,329</u>
Total Police Pension	<u>2,482,165</u>	<u>2,769,091</u>	<u>2,695,016</u>	<u>2,310,426</u>	<u>2,875,929</u>
092 Special Service Area Fund					
Taxes	684,510	675,208	696,500	694,287	659,200
Investment Income	<u>811</u>	<u>191</u>	<u>263</u>	<u>106</u>	<u>109</u>
Total SSA	<u>685,320</u>	<u>675,399</u>	<u>696,763</u>	<u>694,393</u>	<u>659,309</u>
Grand Total All Funds	<u>42,978,750</u>	<u>34,699,410</u>	<u>43,334,846</u>	<u>33,287,618</u>	<u>43,753,897</u>
All Funds Combined					
Taxes	13,711,837	14,119,275	14,210,627	14,361,647	14,413,330
Licenses & Permits	599,389	843,544	733,400	845,750	844,400
Intergovernmental	1,242,455	1,843,458	11,026,650	1,680,369	10,444,400
Charges for Services	7,947,473	8,134,635	8,715,742	8,429,042	8,935,225
Fines, Fees, and Forfeits	699,050	866,661	742,500	827,005	795,500
Investment Income	1,727,029	1,683,254	1,494,221	1,067,214	1,638,214
Bond Proceeds	0	0	0	0	0
Miscellaneous	1,626,259	744,642	1,638,578	1,555,712	896,228
Nonoperating Revenues	9,519,733	227,280	200,000	213,250	220,000
Contributions	889,351	1,223,906	1,335,128	1,336,702	1,356,599
Interfund Transfers	<u>5,016,174</u>	<u>5,012,755</u>	<u>3,238,000</u>	<u>2,970,927</u>	<u>4,210,000</u>
Aggregate Total	<u>42,978,750</u>	<u>34,699,410</u>	<u>43,334,846</u>	<u>33,287,618</u>	<u>43,753,897</u>

Major Expenditures and Financing Uses

Four of the largest expenditure categories comprising 83.36% of the total expenditures are Capital Outlay 42.39%, Personnel 20.69%, Contractual Services 11.43% and Other Funding Uses (Interfund Transfers) 8.85%. The breakdown of these expenditure categories is as follows:



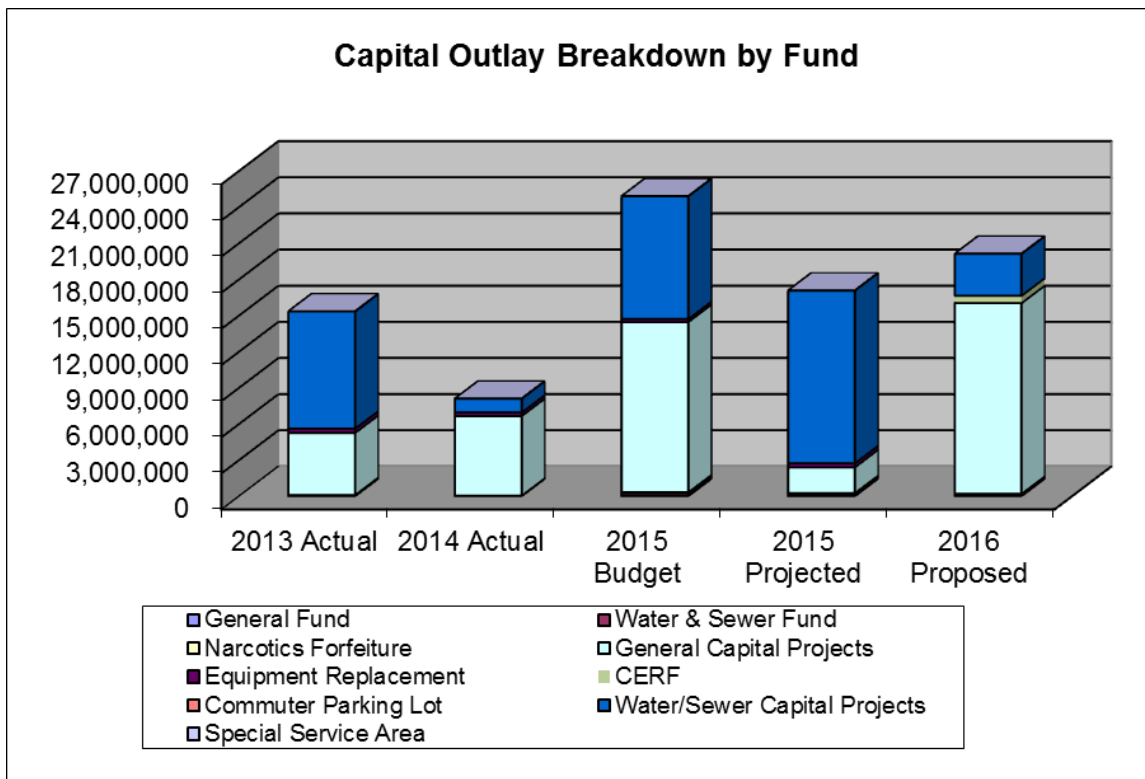
The four major expenditure categories—Capital Outlay, Personnel, Contractual Services, and Other Funding Uses—are broken down below, followed by a summary by expenditure category, by fund and department (if applicable).

Capital Outlay

Capital Outlay comprises 42.39% of the City’s total expenditures. Of that, the General Capital Projects Fund and the Water/Sewer Capital Projects Fund account for 78.55% and 17.26% respectively.

The General Capital Projects Fund consists of three main subcategories being transportation, building and grounds, and miscellaneous as outlined in the 5-year CIP, which accompanies this budget. Each of these subcategories is broken down further. Projects range from roadways to trees. This fund will be discussed more in depth under the “Capital Expenditure” section.

The Water/Sewer Capital Projects Fund consists of four subcategories being Plant Maintenance, Sewer, Water, and Waste Water as outlined in the 5-year CIP, which accompanies this budget. Each of these subcategories has various projects associated with them. This fund will be discussed more in depth under the “Capital Expenditure” section.



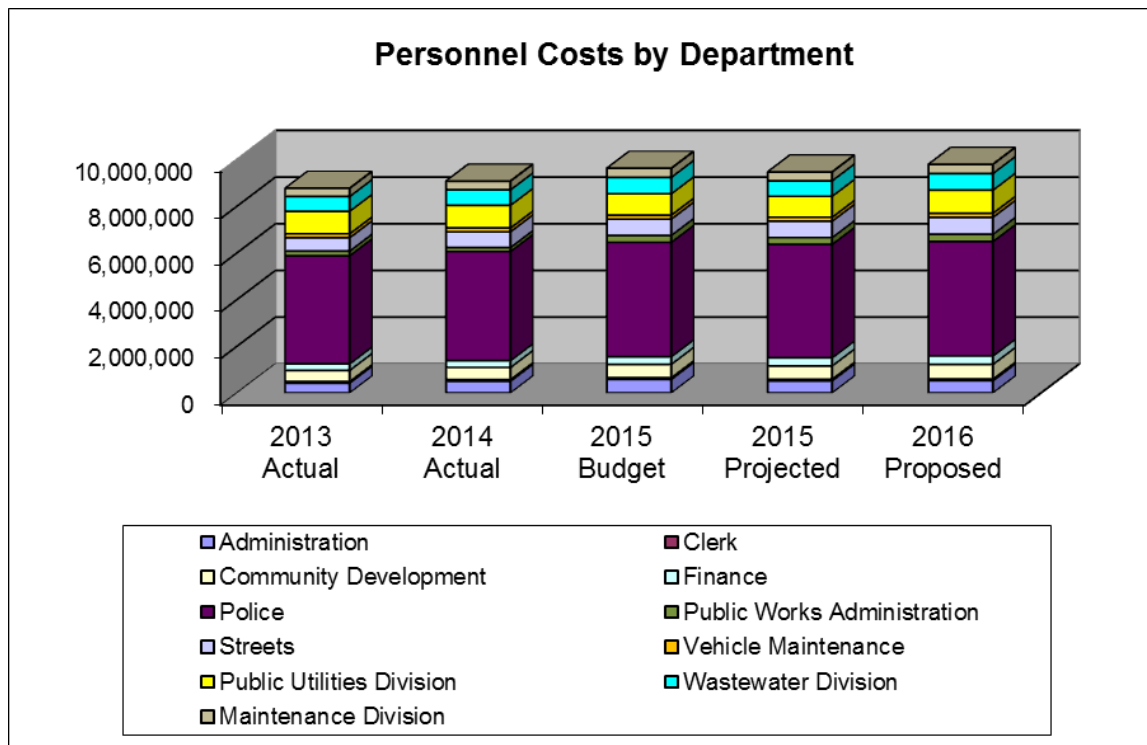
Personnel

Personnel costs comprise 20.69% of the City's total expenditures. Of that, the Police Department and Public Works (all divisions) account for 55.39% and 33.63% of that total respectively. Within the Public Works Department, 63.26% of the personnel costs are related to the Water/Sewer Fund, and 36.74% is related to the General Fund.

The Police Department is a CALEA (Commission on Accreditation for Law Enforcement Agencies) certified department and is very active in the community with various outreach programs. Programs include Community Emergency Response Team (CERT), Seniors and Law Enforcement Together (SALT), Citizens Police Academy and National Night Out, among numerous other outreach and involvement programs.

The Water/Sewer personnel maintain the quality and distribution of potable water to the residents. In addition, they staff the wastewater treatment plant, provide preliminary home inspections when usages are high or unusual, comply with EPA standards, and perform maintenance on the facilities to ensure they operate efficiently.

The General Fund Public Works personnel are responsible for the administration of the entire department, maintaining the streets including snow and ice control, providing preventative maintenance and repair to all City vehicles and equipment, operate and repair City Storm Sewers. Additional duties include traffic signage, landscaping, parkway tree upkeep, and maintenance of City street lights.



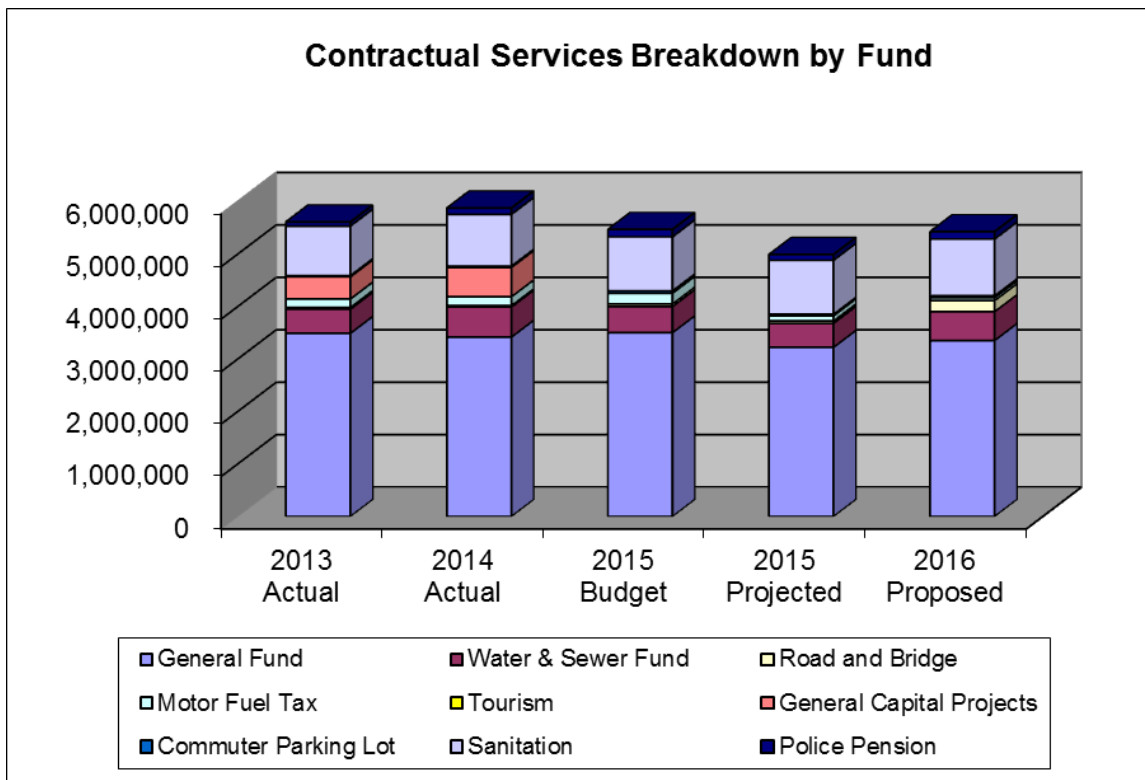
Contractual Services

Contractual Services comprise 11.43% of the City's total expenditures. Of that, the Central Services Department in the General Fund, the Sanitation Fund, and the Water/Sewer Fund account for 61.73%, 19.87%, and 10.11% respectively.

The Central Services Department accounts for expenditures in the General Fund that cannot be associated with only one department, such as health care and liability insurance costs. Of the 63.50% (Central Services share of the General Fund), health care premiums account for 70.40%, property and casualty liability insurance costs are 13.38%, telephone/alarm and internet access account for 7.28%, and the remaining 8.94% is split amongst various other costs such as telephone service, auditing services, employee welfare, and maintenance of City Hall.

The Sanitation Fund incurs the expenses related to scavenger, yard waste, and recycling services. Of the 19.87% of total expenditures, 100% of these expenditures are paid to the provider of the aforementioned services.

The Water/Sewer Fund has increased contractual services this year and accounts for 9.07% of the total for the entire City. Of this 10.11%, 30.85% is for the Industrial Pretreatment program, 17.28% is for property/casualty insurance, and 12.37% is for EPA compliance and sample testing. The remaining 39.50% is spread across a wide array of services ranging from maintenance to equipment to training.



Other Funding Uses

Other funding uses comprise 8.85% of total City expenditures. Of that, 100% is associated with interfund transfers. Below is a listing of the transfers and their purpose.

- General Fund to CERF (\$550,000) – To cover the cost of vehicle and equipment purchases for governmental funds. A vehicle replacement schedule is located with the CERF section.
- General Fund to Land Acquisition Fund (\$10,000) – To provide seed money for the new property buy-out program.
- Road & Bridge Fund to CERF (\$152,000) – To cover the cost of vehicle and equipment purchases for governmental funds associated with Roadway maintenance. A vehicle replacement schedule is located with the CERF section.
- MFT to General Capital Projects Fund (\$400,000) – To cover some of the costs associated with the Ward 2 street construction project.
- Tourism Fund to General Fund (\$200,000) – To cover the costs to administer the tourism programs incurred by the General Fund. Costs include Finance Department salaries, Public Works salaries and equipment usage, Police Department salaries, Administration Department salaries, Community Development Salaries, postage, phone and internet, and other miscellaneous items.
- Commuter Parking Lot Fund to General Fund (\$60,000) – To cover the costs to administer the Commuter Parking Lot program incurred by the General Fund. Costs include Finance Department salaries, Police Department salaries, postage, and other miscellaneous items.
- Sanitation Fund to General Fund (\$50,000) – To cover the costs to administer the Sanitation program incurred by the General Fund. Costs include Finance Department salaries, City Hall phones and internet, Administration Department Salaries, and other miscellaneous items.
- Water/Sewer Fund to Water/Sewer Capital Projects Fund (\$1,800,000) – To provide funding to the Water/Sewer Capital Projects Fund for the Water/Sewer related projects listed in the CIP.

- Water/Sewer Fund to General Fund (\$688,000) - To cover the costs to administer the Water/Sewer billing process incurred by the General Fund. A breakdown of these costs is as follows:

Outside engineering	\$ 100,000	Legal	\$ 50,000
PW Administration	\$ 155,000	Phones and Internet	\$ 70,000
Finance	\$ 180,000	Audit	\$ 5,000
Set amount from CD	\$ 30,000	Postage	\$ 3,000
Set amount from Admin	\$ 10,000	Depreciation and misc.	\$ 80,000
Set amount from Clerk	\$ 5,000		

- Water/Sewer Fund to CERF (\$300,000) – To cover the cost of vehicle and equipment purchases for the Water/Sewer Fund. A vehicle replacement schedule is located with the CERF section.

All Funds by Category

	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
All Funds					
Personnel	8,870,183	9,196,381	9,667,665	9,507,535	9,838,000
Contractual Services	5,613,041	5,879,304	5,482,443	5,016,598	5,435,255
Commodities	2,362,623	2,564,049	2,948,421	2,819,449	3,039,397
Principal Payments (Debt)	373,000	398,400	778,900	998,700	884,400
Capital Outlay	15,958,872	9,241,659	24,936,550	17,111,947	20,157,060
Interest Payments (Debt)	628,562	650,240	638,634	533,365	497,898
Interfund Transfers	5,016,174	6,312,755	3,238,000	2,790,927	4,210,000
Other	2,775,600	3,273,432	3,317,832	3,240,908	3,492,738
Grand Total	<u>41,598,054</u>	<u>37,516,220</u>	<u>51,008,445</u>	<u>42,019,429</u>	<u>47,554,747</u>

General Fund Categories by Department

Department	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
411 Administration					
Personnel	420,724	500,767	579,959	516,554	519,261
Contractual Services	285,134	196,590	192,994	133,251	130,720
Commodities	11,950	10,711	11,151	5,655	6,702
Capital Outlay	118,954	67,694	75,000	74,560	75,000
Other	16,362	23,803	24,600	22,150	24,850
Total	<u>853,125</u>	<u>799,565</u>	<u>883,704</u>	<u>752,170</u>	<u>756,533</u>
415 Clerk					
Personnel	65,108	69,024	70,947	71,739	73,303
Contractual Services	18,421	3,140	8,800	5,400	5,000
Commodities	56	116	0	0	0
Other	2,251	746	1,150	780	850
Total	<u>85,836</u>	<u>73,026</u>	<u>80,897</u>	<u>77,919</u>	<u>79,153</u>
422 Community Development					
Personnel	478,263	519,375	573,704	566,104	626,941
Contractual Services	28,237	24,175	38,230	15,486	38,950
Commodities	5,504	7,291	9,100	9,950	9,300
Capital Outlay	100	648	1,000	400	1,000
Other	2,577	2,345	3,550	3,881	4,400
Total	<u>514,681</u>	<u>553,834</u>	<u>625,584</u>	<u>595,821</u>	<u>680,591</u>
433 Finance					
Personnel	279,434	292,523	323,936	348,209	360,131
Contractual Services	19,214	18,435	19,700	29,118	19,150
Commodities	3,643	3,064	3,120	2,953	3,120
Capital Outlay	0	0	0	0	0
Other	1,590	1,885	2,150	1,460	2,050
Total	<u>303,881</u>	<u>315,907</u>	<u>348,906</u>	<u>381,740</u>	<u>384,451</u>
444 Legal					
Contractual Services	373,564	397,048	363,785	389,295	369,000
Total	<u>373,564</u>	<u>397,048</u>	<u>363,785</u>	<u>389,295</u>	<u>369,000</u>

General Fund Categories by Department

Department	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
466 Police					
Personnel	4,631,203	4,675,883	4,901,657	4,858,816	4,903,862
Contractual Services	227,836	240,087	257,065	256,630	266,305
Commodities	187,583	183,442	191,200	167,200	179,300
Capital Outlay	2,585	0	4,000	3,450	54,000
Other	34,083	37,117	46,100	42,055	45,900
Total	<u>5,083,290</u>	<u>5,136,529</u>	<u>5,400,022</u>	<u>5,328,151</u>	<u>5,449,367</u>
477 Police and Fire Commission					
Personnel	2,691	3,514	3,125	2,400	2,900
Contractual Services	375	970	520	475	1,220
Other	1,550	2,556	3,000	2,775	4,500
Total	<u>4,616</u>	<u>7,040</u>	<u>6,645</u>	<u>5,650</u>	<u>8,620</u>
487 PW Administration ³					
Personnel	199,916	172,248	297,191	292,215	310,858
Contractual Services	25,745	12,669	20,000	23,500	26,900
Commodities	37,869	42,605	42,700	35,450	39,200
Capital Outlay	0	0	0	0	0
Other	1,903	2,284	6,000	6,000	7,700
Total	<u>265,433</u>	<u>229,806</u>	<u>365,891</u>	<u>357,165</u>	<u>384,658</u>
488 Streets					
Personnel	571,241	672,311	698,689	700,642	728,941
Contractual Services	223,419	210,954	249,500	294,660	357,000
Commodities	93,477	93,213	90,000	84,125	103,000
Capital Outlay	8,896	927	50,000	39,352	17,000
Other	0	0	1,000	1,000	1,000
Total	<u>897,033</u>	<u>977,405</u>	<u>1,089,189</u>	<u>1,119,779</u>	<u>1,206,941</u>

General Fund Categories by Department

Department	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
489 Vehicle Maintenance					
Personnel	171,621	164,252	172,879	172,246	175,797
Contractual Services	8,883	9,530	9,500	9,250	10,200
Commodities	7,865	7,145	7,600	6,874	7,525
Capital Outlay	1,603	13,268	17,500	18,000	5,000
Other	0	0	200	0	200
Total	<u>189,973</u>	<u>194,195</u>	<u>207,679</u>	<u>206,370</u>	<u>198,722</u>
499 Central Services					
Contractual Services	2,281,100	2,305,881	2,343,900	2,068,273	2,130,600
Commodities	22,100	18,258	36,500	27,335	35,850
Capital Outlay	0	0	0	0	0
Interfund Transfers	931,500	2,666,303	250,000	152,927	560,000
Other	731,057	1,010,845	1,087,784	1,087,134	1,105,940
Total	<u>3,965,757</u>	<u>6,001,287</u>	<u>3,718,184</u>	<u>3,335,669</u>	<u>3,832,390</u>
All Departments					
Personnel	6,820,202	7,069,897	7,622,087	7,528,926	7,701,993
Contractual Services	3,491,928	3,419,479	3,503,994	3,225,338	3,355,045
Commodities	370,047	365,845	391,371	339,542	383,997
Capital Outlay	132,139	82,537	147,500	135,762	152,000
Interfund Transfers	931,500	2,666,303	250,000	152,927	560,000
Other	791,373	1,081,581	1,175,534	1,167,235	1,197,390
Grand Total General	<u>12,537,190</u>	<u>14,685,642</u>	<u>13,090,486</u>	<u>12,549,730</u>	<u>13,350,425</u>

1 - Previously IT was budgeted out of Fund 043, and was accounted for in the Interfund Transfer section of Central Services

2 - Previously 1/2 was budgeted out of PW Administration, and 1/2 was budgeted out of PW Administration 1/2 of current budget is being transferred in from the Water/Sewer Fund to account for the entire amount being budgeted out of the General Fund

3 - Previously included 1/2 of Engineering, and was 1/2 PW Administration, and 1/2 PW Administration 1/2 of current budget is being transferred in from the Water/Sewer Fund to account for the entire amount being budgeted out of the General Fund

4 - Department moved to Water/Sewer Fund (066)

Water/Sewer Fund Categories by Department

Department	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
412 Public Utilities Division					
Personnel	963,410	970,575	913,030	897,650	989,127
Contractual Services	84,219	124,758	115,100	122,400	121,600
Commodities	1,559,662	1,700,780	2,078,500	1,956,157	2,131,600
Capital Outlay	4,850	0	48,000	51,570	5,000
Debt Service	110,855	109,477	115,000	111,442	112,000
Interfund Transfers	2,694,000	2,947,452	2,144,000	1,969,000	2,144,000
Other	288,621	341,689	315,500	346,275	351,400
Total	5,705,617	6,194,731	5,729,130	5,454,494	5,854,727
420 Wastewater Division					
Personnel	632,267	662,010	704,817	664,105	713,020
Contractual Services	360,852	443,296	371,875	328,578	421,650
Commodities	268,184	313,243	281,250	298,300	313,000
Principal Payments	0	0	360,000	360,000	375,000
Capital Outlay	0	2,171	25,000	0	57,000
Interest Payments	0	0	244,395	244,395	237,195
Interfund Transfers	344,000	344,000	344,000	169,000	644,000
Other	272,393	325,803	303,000	336,100	343,000
Total	1,877,696	2,090,523	2,634,337	2,400,478	3,103,865
489 Maintenance Division					
Personnel	349,968	373,605	384,671	375,409	390,799
Contractual Services	3,546	310	5,100	2,530	3,100
Commodities	17,914	13,306	17,300	17,250	14,300
Capital Outlay	0	0	140,000	110,000	0
Other	50	14	750	310	500
Total	371,478	387,235	547,821	505,499	408,699
490 Storm Sewer					
Contractual Services	10,283	3,825	5,250	3,300	3,400
Commodities	17,716	7,900	21,000	10,850	16,700
Capital Outlay	1,245	0	2,500	2,200	4,000
Total	29,244	11,725	28,750	16,350	24,100
All Departments					
Personnel	1,945,645	2,006,190	2,002,518	1,937,164	2,092,946
Contractual Services	458,900	572,189	497,325	456,808	549,750
Commodities	1,863,476	2,035,229	2,398,050	2,282,557	2,475,600
Principal Payments	0	0	360,000	360,000	375,000
Capital Outlay	6,095	2,171	215,500	163,770	66,000
Debt Service	110,855	109,477	359,395	355,837	349,195
Interfund Transfers	3,038,000	3,291,452	2,488,000	2,138,000	2,788,000
Other	561,064	667,506	619,250	682,685	694,900
Grand Total Water	7,984,035	8,684,214	8,940,038	8,376,821	9,391,391

All Other Funds by Category and Aggregate Totals

Fund	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
002 Road and Bridge					
Contractual Services	33,638	26,679	50,000	45,444	210,000
Commodities	3,787	5,001	7,500	5,300	6,000
Interfund Transfers	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>152,000</u>
Total	<u>237,426</u>	<u>231,680</u>	<u>257,500</u>	<u>250,744</u>	<u>368,000</u>
008 Motor Fuel Tax					
Contractual Services	161,422	169,957	204,400	97,758	54,500
Commodities	116,928	149,789	140,000	185,000	165,000
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>
Total	<u>278,350</u>	<u>319,746</u>	<u>344,400</u>	<u>282,758</u>	<u>619,500</u>
009 Tourism					
Personnel	104,336	120,294	43,060	41,445	43,060
Contractual Services	1,300	1,200	1,200	1,200	1,200
Interfund Transfers	65,000	65,000	190,000	190,000	200,000
Other	<u>224,746</u>	<u>395,995</u>	<u>314,900</u>	<u>242,900</u>	<u>343,900</u>
Total	<u>395,382</u>	<u>582,489</u>	<u>549,160</u>	<u>475,545</u>	<u>588,160</u>
011 Narcotics Forfeiture					
Commodities	803	1,269	2,000	1,650	2,000
Capital Outlay	<u>0</u>	<u>0</u>	<u>500</u>	<u>350</u>	<u>15,500</u>
Total	<u>803</u>	<u>1,269</u>	<u>2,500</u>	<u>2,000</u>	<u>17,500</u>
041 General Capital Projects					
Contractual Services	420,030	557,383	100	0	0
Capital Outlay	5,157,901	6,608,925	14,135,000	2,141,561	15,832,460
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>5,577,931</u>	<u>7,166,308</u>	<u>14,135,100</u>	<u>2,141,561</u>	<u>15,832,460</u>

All Other Funds by Category and Aggregate Totals

Fund	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
042 Equipment Replacement					
Capital Outlay	<u>350,905</u>	<u>292,353</u>	<u>248,925</u>	<u>335,618</u>	<u>0</u>
Total	<u><u>350,905</u></u>	<u><u>292,353</u></u>	<u><u>248,925</u></u>	<u><u>335,618</u></u>	<u><u>0</u></u>
045 Land Acquisition					
Contractual Services	0	0	12,000	23,606	7,000
Capital Outlay	<u>580,157</u>	<u>1,105,263</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u><u>580,157</u></u>	<u><u>1,105,263</u></u>	<u><u>12,000</u></u>	<u><u>23,606</u></u>	<u><u>7,000</u></u>
051 CERF					
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>611,800</u>
Total	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>611,800</u></u>
061 Commuter Parking Lot					
Contractual Services	25,483	27,012	44,200	28,610	37,760
Commodities	7,581	6,916	9,500	5,400	6,800
Capital Outlay	0	0	0	0	0
Interfund Transfers	731,674	40,000	60,000	60,000	60,000
Other	<u>36,155</u>	<u>74,860</u>	<u>75,048</u>	<u>74,948</u>	<u>75,048</u>
Total	<u><u>800,892</u></u>	<u><u>148,788</u></u>	<u><u>188,748</u></u>	<u><u>168,958</u></u>	<u><u>179,608</u></u>
062 Sanitation					
Contractual Services	942,361	984,770	1,029,224	1,028,450	1,080,000
Commodities	0	0	0	0	0
Interfund Transfers	50,000	50,000	50,000	50,000	50,000
Other	<u>3,082</u>	<u>1,611</u>	<u>3,100</u>	<u>2,850</u>	<u>3,500</u>
Total	<u><u>995,443</u></u>	<u><u>1,036,381</u></u>	<u><u>1,082,324</u></u>	<u><u>1,081,300</u></u>	<u><u>1,133,500</u></u>
065 Water/Sewer Capital Projects					
Capital Outlay	9,731,676	1,150,410	10,189,125	14,334,886	3,479,300
Interest Payments	<u>205,678</u>	<u>244,370</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u><u>9,937,354</u></u>	<u><u>1,394,780</u></u>	<u><u>10,189,125</u></u>	<u><u>14,334,886</u></u>	<u><u>3,479,300</u></u>

All Other Funds by Category and Aggregate Totals

Fund	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
086 Police Pension					
Contractual Services	77,978	120,635	140,000	109,384	140,000
Commodities	0	0	0	0	0
Other	<u>1,159,179</u>	<u>1,051,879</u>	<u>1,130,000</u>	<u>1,070,290</u>	<u>1,178,000</u>
Total	<u>1,237,157</u>	<u>1,172,514</u>	<u>1,270,000</u>	<u>1,179,675</u>	<u>1,318,000</u>
092 Special Service Area					
Principal Payments	373,000	398,400	418,900	638,700	509,400
Capital Outlay	0	0	0	0	0
Interest Payments	312,029	296,393	279,239	177,528	148,703
Interfund Transfers	0	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>685,029</u>	<u>694,793</u>	<u>698,139</u>	<u>816,228</u>	<u>658,103</u>
All Other Funds					
Personnel	104,336	120,294	43,060	41,445	43,060
Contractual Services	1,662,213	1,887,636	1,481,124	1,334,452	1,530,460
Commodities	129,100	162,975	159,000	197,350	179,800
Principal Payments	373,000	398,400	418,900	638,700	509,400
Capital Outlay	15,820,638	9,156,951	24,573,550	16,812,415	19,939,060
Interest Payments	517,707	540,763	279,239	177,528	148,703
Interfund Transfers	1,046,674	355,000	500,000	500,000	862,000
Other	<u>1,423,162</u>	<u>1,524,345</u>	<u>1,523,048</u>	<u>1,390,988</u>	<u>1,600,448</u>
Grand Total Other	<u>21,076,829</u>	<u>14,146,364</u>	<u>28,977,921</u>	<u>21,092,879</u>	<u>24,812,931</u>
All Funds Combined					
Personnel	8,870,183	9,196,381	9,667,665	9,507,535	9,838,000
Contractual Services	5,613,041	5,879,304	5,482,443	5,016,598	5,435,255
Commodities	2,362,623	2,564,049	2,948,421	2,819,449	3,039,397
Principal Payments	373,000	398,400	778,900	998,700	884,400
Capital Outlay	15,958,872	9,241,659	24,936,550	17,111,947	20,157,060
Debt Service	110,855	109,477	359,395	355,837	349,195
Interest Payments	517,707	540,763	279,239	177,528	148,703
Interfund Transfers	5,016,174	6,312,755	3,238,000	2,790,927	4,210,000
Other	<u>2,775,600</u>	<u>3,273,432</u>	<u>3,317,832</u>	<u>3,240,908</u>	<u>3,492,738</u>
Aggregate Total	<u>41,598,054</u>	<u>37,516,220</u>	<u>51,008,445</u>	<u>42,019,429</u>	<u>47,554,747</u>

Capital Improvement Plan

In conjunction with the FY 2016 budget, the City prepared its 5-year Capital Improvement Plan (CIP), which is attached. The CIP is a planning document, which is reviewed by the City Council and is prepared by the City Manager and Finance Director with the assistance of all Department Heads. Included are capital expenditures projected to cost in excess of \$5,000, which also have an expected useful life of greater than one year. A more detailed explanation of the City's capitalization thresholds can be found in the "financial policies" section of this document. The CIP is reviewed and approved prior to the full budget to allow for greater discussion on the various programs and is reviewed annually. Below is a summary of the CIP expenditures that will be included in the FY 2016 budget.

General Capital Projects

Transportation		
Alleys	\$ 0	
Bridges	\$ 10,000	
Streets	\$ 11,922,000	
Storm Sewers	\$ 2,345,000	
Sidewalks	\$ 342,000	
Sub-total		\$ 14,619,000
Non-Transportation		
Building PW	\$ 0	
City Hall	\$ 360,000	
Police	\$ 63,460	
Forestry	\$ 195,000	
IT	\$ 70,000	
Street Lights	\$ 50,000	
Strategic Plan	\$ 475,000	
Sub-total		\$ 1,213,460
Total General Capital Projects		\$ 15,832,460

Water/Sewer Capital Projects

Sewer	\$ 344,500	
Water	\$ 1,191,000	
Wastewater	\$ 1,390,000	
Plant Maintenance	\$ 553,800	
Total Water/Sewer Capital Projects		\$ 3,479,300
Grand Total All Capital Projects		\$ 19,311,760

All of the above items have been identified by staff as necessary to maintain and allow for efficient use of public infrastructure. Additionally, a number of the items in the CIP will help to reduce costs incurred by the City by making facilities more energy efficient, reduce wear and tear on vehicles, and introduce/improve existing synergies within the systems currently in place.

None of the projects outlined in the CIP are expected to materially increase costs incurred by the City.

In addition to the items that have been listed in the CIP, there are a few items that are budgeted out of different funds. The primary reason for this is that these projects do not meet the requirements to be placed in the CIP, however are still of such a nature that we want to have them separated from the standard contractual/commodities. These projects are not anticipated to have a material effect on the budget one way or another.

Major Projects

In the General Capital Projects Fund, there are six significant projects.

Ward 2 Street Project (Forest View, Oakwood)	\$ 897,000
Citywide Storm Water Master Plan	\$ 1,130,000
Street Resurfacing and Sidewalk Replacement	\$ 1,284,000
Wood Dale and Addison Pedestrian Safety	\$ 180,000
Wood Dale Rd and Irving Park Safety Improvements	\$ 10,100,000
Elgin O'Hare	\$ 200,000

The Ward 2 Street Project is projected to last close to 5 years. This project encompasses portions of six streets, and has a creek in the middle. Each of the first four years will cover roughly 25% of the project area, with the fifth year tying everything together on the South end of the project area. The project scope includes water main replacement, drainage improvements and roadway reconstruction.

The Citywide Storm Water Master Plan is a program which began two years ago, and will continue on for at least another eight. That being said, the City will likely never completely eliminate flooding, so this program (much like the roadway resurfacing program) will get updated at regular intervals as areas are completed and new areas are identified.

The Street Resurfacing and Sidewalk Replacement program is designed to grind and overlay streets roughly every 15 – 20 years in order to extend their useful life. The FY 2016 program covers almost 5,000 linear feet, or just less than 1 mile. Sidewalk and curbs are replaced as needed.

The Wood Dale and Addison Pedestrian Improvement is a project partially funded through a grant, and will improve the safety of pedestrians crossing various intersections throughout the City. Of particular interest are those in and around school zones, and the crossings for certain community parks and the community swimming pool.

The Wood Dale and Irving Safety Improvement project is intended to increase the safety of motorist and pedestrians at this intersection. This project is almost entirely funded through grant money. Among other improvements, there will be additional turning lanes, updated signal controllers, and the relocation of a street.

The Elgin O'Hare project is one of the largest, if not the largest, project to be completed within the City limits. This project is transforming a 4-lane roadway into an expressway with a frontage road system, which will eventually provide for access to the West side of O'Hare International Airport. The overall cost of this project is in the billions of dollars. While the majority of the work will be completed by contractors not retained by the City, the economic and development opportunities of this project are immense. The funding for this project included in the budget over the next 4 years is to provide the City the money it may need to study, plan and develop the area in such a way as to optimize the opportunity presented to the City. A portion of this funding is earmarked for certain upgrades to certain aspects of the project that the City would like see "upgraded" from the standard option that would otherwise be constructed.

The Water/Sewer Capital Projects Fund has one major project that will cover multiple fiscal years. The Wastewater Treatment Plant Upgrade project was years in the making, and finally began in early FY 2013. This project was broken into two phases beginning with phase 1A in FY 2013, phase 1B in FY 2014, with final completion slated for calendar 2015. The City will utilize the \$9.995 million in bonds issued in February 2012 and cash on hand to complete phase 1A. The City obtained a low interest loan from the State to fund phase 1B.

Changes in Fund Balance/Net Assets

Fund balance is defined as the difference between fund assets and fund liabilities in a governmental fund. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases and when expenditures exceed revenues, fund balance decreases. Net assets are defined similarly except they are specific to proprietary/enterprise funds.

Of the City's 14 budgeted Funds, 6 have a proposed increase in fund balance, while 8 have a proposed decrease. Below is a listing of the Funds, beginning with those that have a proposed increase followed by those that show a proposed decrease.

Funds with an increase

General Fund – The General Fund has an increase in fund balance of \$32,861 or 0.32% of the estimated beginning fund balance. While this increase in and of itself is very nominal, there are a number of changes within the mix of the General Fund in order to get to this number. Those changes are covered in more detail in the Budget Message beginning on page 8.

Land Acquisition Fund – The Land Acquisition Fund has an increase of \$8,007, or 0.85% of the estimated beginning fund balance. This Fund was reestablished in the FY 2012 budget year. The City is recently established criteria for a property buy-out program, and intends to use this Fund for those purchases.

CERF – The Capital Equipment Replacement Fund (CERF) has an increase of \$430,250. This is the first year that this fund has been existence, replacing the Equipment Replacement Fund. The old ERF was closed at the end of FY 2015.

Sanitation Fund – The Sanitation Fund has an increase of \$10,509 or 4.43% of estimated beginning net assets.

Police Pension Fund – The Police Pension Fund has an increase of \$1,557,929 or 7.44% of estimated beginning net assets. This increase is due to improved interest earnings on Police Pension investments.

Special Service Area(s) Fund – The Special Service Area(s) Fund has an increase of \$1,207, or 0.27% of estimated beginning assets. Currently, all of the SSAs the City has are debt service accounts, as there is not construction occurring. SSAs 12, 13 and 14 were refinanced during FY 2015.

Funds with a decrease

Road and Bridge Fund – The Road and Bridge Fund has a decrease in fund balance of \$134,050, or (26.70%) of the estimated beginning fund balance. Beginning in FY 2016, the City restructured of the budgetary uses of this fund. That being said, the decrease is due to the one-time cost associated with the replacement of one streets division vehicle.

Motor Fuel Tax Fund – The MFT Fund has a decrease in fund balance of \$278,950 or (32.12%) of the estimated beginning fund balance. This decrease is due largely to a transfer to the General Capital Project Fund to help offset the costs associated with the Ward 2 street project.

Tourism Fund – The Tourism Fund has a decrease of \$39,755, or (23.04%) of the estimated beginning fund balance. This decrease is due to the inclusion of one-time expenditure relating to a Community Branding initiative, the continuation of the City's new entryway signage program, the continuation of an additional contribution to the Historical Society, and higher than usual community event costs due to the City's annual Prairie Fest being held in a different location.

Narcotics Forfeiture Fund – The Narcotics Forfeiture Fund has a decrease of \$17,100, or (44.02%) of the estimated beginning fund balance. This decrease is due to the City's current K-9 unit nearing the end of their service, and the costs associated with the purchase, training and implementation of a new K-9 unit.

General Capital Projects Fund – The General Capital Projects Fund has an increase of \$1,817,460, or 66.10% of the estimated beginning fund balance. The decrease is largely predicated on increased road resurfacing, increased spending on stormwater projects and the completion of the Ward 2, phase 2 project. A full copy of the 5-year plan accompanies the budget, and additional explanation is available in CIP section of the budget located on page 80.

Commuter Parking Lot Fund – The Commuter Parking Lot Fund has a decrease in net assets of \$44,108 or (2.47%) of estimated beginning net assets. The reason for this decrease is the costs associated with maintaining the facility in a manner that the residents are used to. Additionally, there are a number of items in this budget that are largely contingent upon another event, i.e. snowplowing if the total is more than 4 inches, that need to be accounted for, but have a fair probability of not being used.

Water/Sewer Capital Projects Fund – The Water/Sewer Capital Project Fund has a decrease of \$640,072, or (3.02%) over the estimated beginning net assets. This decrease is a planned draw-down of assets and was planned and accounted for in the 5-year CIP. The City is undertaking a large number of needed capital projects in order to maintain efficient and operational Water and Sewer systems. All projects out of this fund are specifically related to the Water/Sewer Fund, and are consolidated with that Fund for external reporting purposes. Of great significance in the current budget are the costs associated with the second half of phase 1 of the North Wastewater Treatment Plant upgrades.

Water/Sewer Fund – The Water/Sewer Fund has a decrease of \$1,832,391 or (12.16%) of estimated beginning net assets. This decrease is a planned reduction in cash, based upon the desire of the City to soften and delay the necessary rate increases needed to cover the debt payments associated with the bonds/loans that the City obtained in order to fund the construction of the treatment plant upgrades.

Additional Notes

The Equipment Replacement Fund was closed out at the end of FY 2015. All vehicle purchases were transferred to the CERF, and non-vehicle capital outlay costs previously budgeted in the ERF have been moved the appropriate operation department.

Unless otherwise noted, none of the funds include any nonroutine capital expenditures or will be adversely affected by its change in fund balance in the current budget. Further discussion of these nonroutine capital expenditures will be made under the “Capital Improvement Plan” section.

The table which follows on the next four pages, shows each Fund’s estimated beginning fund balance/net assets, estimated revenues and expenditures, projected surplus (deficit) based upon the estimated revenues and expenditures, and finally an estimated ending fund balance/net assets.

Unless otherwise noted, all Funds currently meet the fund balance policy requirements, as detailed on page 39 of this document.

City of Wood Dale
2015 - 2016 Budget Summary and Changes in Fund Balance

	Governmental Funds					
	<u>General Funds</u>	<u>Special Revenue Funds</u>				
	General	Road & Bridge	Motor Fuel Tax	Tourism	Narcotics Forfeiture	Total Special Revenue Funds
Estimated Beginning Fund Balance						
Nonspendable	\$260,000	\$0	\$0	\$0	\$0	\$0
Restricted	0	502,118	868,420	172,531	38,847	1,581,916
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	10,120,405	0	0	0	0	0
Total	\$10,380,405	\$502,118	\$868,420	\$172,531	\$38,847	\$1,581,916
Estimated Revenues *	\$13,383,288	\$233,950	\$340,550	\$548,405	\$400	\$1,123,305
Proposed Expenditures **	\$13,350,427	\$368,000	\$619,500	\$588,160	\$17,500	\$1,593,160
2015 - 2016 Surplus (Deficit)	\$32,861	(\$134,050)	(\$278,950)	(\$39,755)	(\$17,100)	(\$469,855)
Estimated Ending Fund Balance						
Nonspendable	\$260,000	\$0	\$0	\$0	\$0	\$0
Restricted	0	368,068	589,470	132,776	21,747	1,112,061
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	10,153,266	0	0	0	0	0
Total	\$10,413,266	\$368,068	\$589,470	\$132,776	\$21,747	\$1,112,061

City of Wood Dale
2015 - 2016 Budget Summary and Changes in Fund Balance

	Governmental Funds				Internal Service Funds Capital Equipment Replacement Fund (CERF)
	Capital Projects Funds			Total Capital Projects Funds	
	General Capital Projects	Equipment Replacement	Land Acquisition		
Estimated Beginning Fund Balance					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	2,791,992	0	938,303	3,730,295	0
Unassigned	0	0	0	0	0
Total	\$2,791,992	\$0	\$938,303	\$3,730,295	\$0
Estimated Revenues *	\$14,015,000	\$0	\$15,007	\$14,030,007	\$ 1,042,050
Proposed Expenditures **	\$15,832,460	\$0	\$7,000	\$15,839,460	\$ 611,800
2015 - 2016 Surplus (Deficit)	(\$1,817,460)	\$0	\$8,007	(\$1,809,453)	\$430,250
Estimated Ending Fund Balance					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0
Committed	0	0	0	0	430,250
Assigned	974,532	0	946,310	1,920,842	0
Unassigned	0	0	0	0	0
Total	\$974,532	\$0	\$946,310	\$1,920,842	\$430,250

City of Wood Dale
2015 - 2016 Budget Summary and Changes in Fund Balance

Enterprise Funds ***

	Commuter Parking Lot	Sanitation	Water/Sewer Capital Projects	Water/Sewer Operating	Total Enterprise
Estimated Beginning Net Assets	\$1,786,493	\$237,164	\$21,189,759	\$15,066,642	\$38,280,058
Estimated Revenues *	\$135,500	\$1,144,009	\$2,776,500	\$7,559,000	\$11,615,009
Proposed Expenditures **	\$179,608	\$1,133,500	\$3,479,300	\$9,391,391	\$14,183,799
2015 - 2016 Surplus (Deficit)	(\$44,108)	\$10,509	(\$640,072)	(\$1,832,391)	(\$2,506,062)
Estimated Ending Net Assets	\$1,742,385	\$247,673	\$20,486,959	\$13,234,251	\$35,711,267

Trust and Agency Funds

	Police Pension	Special Service Area(s)	Total Trust/Agency
Estimated Beginning Assets	\$20,953,128	\$441,282	\$21,394,410
Estimated Revenues *	\$2,875,929	\$659,309	\$3,535,238
Proposed Expenditures **	\$1,318,000	\$658,103	\$1,976,103
2015 - 2016 Surplus (Deficit)	\$1,557,929	\$1,207	\$1,559,135
Estimated Ending Net Assets	\$22,511,057	\$442,489	\$22,953,546

City of Wood Dale
2015 - 2016 Budget Summary and Changes in Fund Balance

Summary by Fund type	General	All Other Governmental	Enterprise	Trust and Agency	Grand Total All Funds
Estimated Beginning Fund Balance					
Nonspendable	\$260,000	\$0	\$0	\$0	\$260,000
Restricted	0	1,581,916	0	0	1,581,916
Committed	0	0	0	0	0
Assigned	0	3,730,295	0	0	3,730,295
Unassigned	10,120,405	0	0	0	10,120,405
Net Assets	0	0	38,280,058	21,394,410	59,674,468
Total	\$10,380,405	\$5,312,211	\$38,280,058	\$21,394,410	\$75,367,085
Estimated Revenues *	\$13,383,288	\$16,195,362	\$11,615,009	\$3,535,238	\$44,728,897
Proposed Expenditures **	\$13,350,427	\$18,044,420	\$14,183,799	\$1,976,103	\$47,554,749
2015 - 2016 Surplus (Deficit)	\$32,861	(\$1,849,058)	(\$2,506,062)	\$1,559,135	(\$2,763,125)
Estimated Ending Fund Balance					
Nonspendable	\$260,000	\$0	\$0	\$0	\$260,000
Restricted	0	1,112,061	0	0	1,112,061
Committed	0	430,250	0	0	430,250
Assigned	0	1,920,842	0	0	1,920,842
Unassigned	10,153,266	0	0	0	10,153,266
Net Assets	0	0	35,711,267	22,953,546	58,664,813
Total	\$10,413,266	\$3,463,153	\$35,711,267	\$22,953,546	\$72,541,232

* This figure includes Other Funding Sources

** This figure includes Other Funding Uses

*** The beginning and ending Net Assets primarily consist of Fixed Assets, not spendable resources

General Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	76.20	79.00	79.00
Seasonal	33	36	34
Total fte	87.25	91.06	90.23

A breakdown of the employee schedules are listed by department.

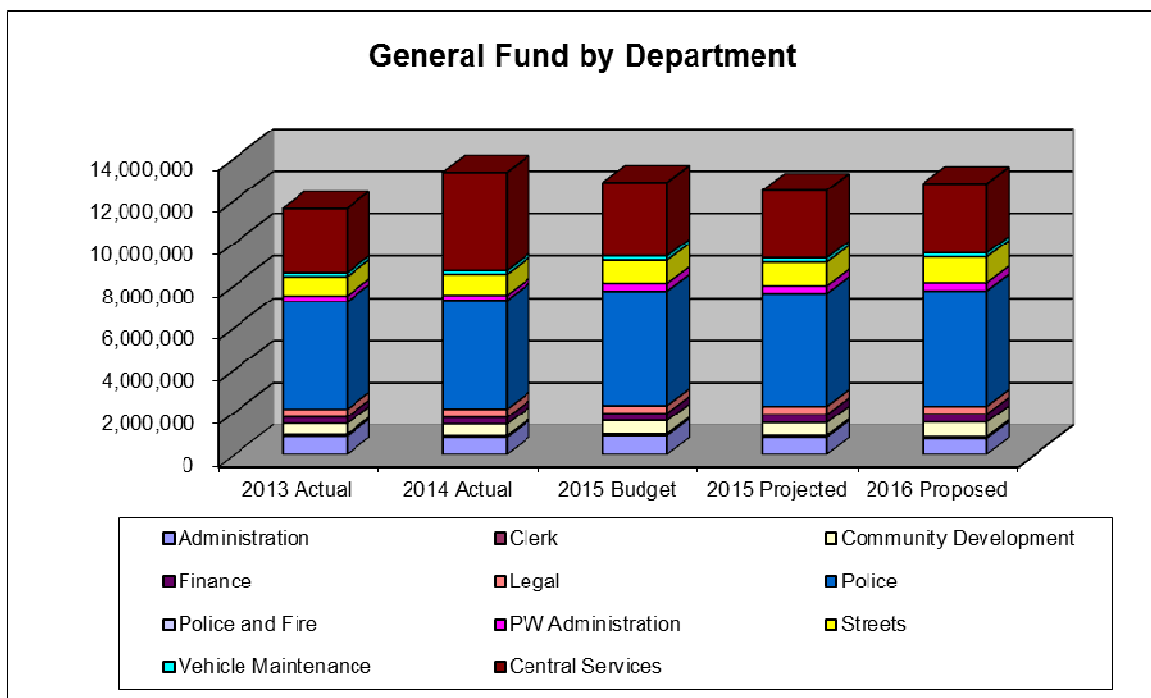
Narrative

General Fund – The all-purpose governmental fund, which handles the operations of the municipality not accounted for in a separate fund. This fund is reported as a Major Fund in the City’s CAFR.

Revenues are presented on the following page, with expenditures listed by department below, less transfers. Following the revenues is a roll-up of expenditures by department and revenues by type, flowing through other funding sources/uses to fund balance.

Each department has category and line item detail.

Expenditures by department



General Fund
Fund: 001

		4/30/2013 <u>Actual</u>	4/30/2014 <u>Actual</u>	4/30/2015 <u>Budget</u>	4/30/2015 <u>Projected</u>	4/30/2016 <u>Proposed</u>
REVENUES						
Taxes						
311XX	Property Tax	2,759,058	2,828,579	2,852,627	2,899,569	2,902,230
32020	Replacement Tax	25,137	28,767	27,000	27,500	29,000
32040	Income Tax	1,360,124	1,341,833	1,350,000	1,375,000	1,400,000
32050	Sales Tax	2,933,759	3,046,190	2,915,000	3,230,000	3,100,000
32080	Use Tax	220,981	241,589	235,000	250,000	265,000
32090	Auto Rental	819	374	500	400	400
32270	Telecommunications Tax	1,647,393	1,661,137	1,700,000	1,500,000	1,500,000
32280	Utility Tax	281,467	296,558	400,000	325,000	400,000
Subtotal - Taxes		9,228,738	9,445,027	9,480,127	9,607,469	9,596,630
Licenses & Permits						
32290	Right-of-Way Usage Fees	0	40,000	60,000	60,000	60,000
32295	Electric Aggregation	0	69,550	17,500	31,650	0
34010	Building Permits	198,700	299,863	250,000	325,000	350,000
34040	Occupancy Permits	3,008	3,575	3,000	3,400	3,500
34290	Rental Housing Inspection Fee	67,830	68,150	60,000	74,000	75,000
34300	Miscellaneous building Fees	2,707	12,388	4,000	18,000	12,000
34320	Storm Water Mgmt. Fee	2,411	0	2,400	1,600	3,600
34450	Contractor Registration	31,250	30,850	30,000	31,000	32,000
35010	Business Licenses	79,260	96,980	85,000	84,500	87,000
35015	Video Gaming	0	0	0	700	800
35020	Liquor Licenses	58,625	55,725	56,000	59,000	57,000
35030	Vehicle Licenses	145,580	139,198	145,000	142,000	145,000
35050	Business License Penalties	1,100	1,400	2,000	1,200	2,000
35110	Vending Licenses	5,805	20,465	15,000	9,500	12,500
39095	Georgetown Permits	3,113	5,400	3,500	4,200	4,000
Subtotal - Licenses & Permits		599,389	843,544	733,400	845,750	844,400
Intergovernmental						
37090	Tobacco Enforcement ¹	2,200	2,200	2,200	2,200	2,200
37160	Bullet proof vest ²	2,250	0	2,450	2,200	2,200
Subtotal - Intergovernmental		4,450	2,200	4,650	4,400	4,400
Charges for Services						
32210	Cable TV Franchise Fees	200,330	216,861	190,000	210,000	220,000
34210	Plan Review Fees	18,496	32,213	23,500	22,500	25,000
34240	Re-Inspection Fees	4,855	2,065	4,000	3,500	4,000
34250	Elevator Inspections	9,777	8,032	8,500	8,700	9,000
36060	Police Reimbursement ³	68,592	54,265	59,157	59,157	65,000
36080	Administrative Fee - Impounded	238,720	188,050	200,000	177,000	200,000
39110	Other police revenue	9,648	14,054	9,750	9,875	10,000
39120	Overweight Permit Fees	13,550	13,950	15,000	17,500	20,000
39170	Alarm Fees	911	1,686	1,200	900	900
Subtotal - Charges for Services		564,879	531,176	511,107	509,132	553,900

¹ - Grant funding from Illinois Liquor Commission for compliance checks

² - Reimbursement from Department of Justice for new vests

³ - Reimbursement from school district #100 for liaison officer

General Fund
Fund: 001

	4/30/2013 <u>Actual</u>	4/30/2014 <u>Actual</u>	4/30/2015 <u>Budget</u>	4/30/2015 <u>Projected</u>	4/30/2016 <u>Proposed</u>	
REVENUES						
Fines, Fees, and Forfeits						
36010	Court fines	397,919	440,622	390,000	387,950	400,000
36030	Police fines	30,853	25,164	25,000	25,950	26,000
36040	Stray Animal Fines	2,208	648	1,000	525	750
36050	Liquor Licenses Fines	4,250	500	2,500	500	2,500
36070	Court Supervision	0	22,842	25,000	22,930	25,000
36075	E-Ticketing	0	3,329	3,000	3,250	3,500
36085	Administrative Fee - FTA Booking	3,920	1,767	3,500	2,400	2,750
36090	DUI Tech Fund	0	34,188	22,500	33,500	35,000
39140	Trax-Guard	259,901	337,601	270,000	350,000	300,000
Subtotal - Fines, Fees, and Forfeits		699,050	866,661	742,500	827,005	795,500
Investment Income						
31310	Investment Income	58,603	36,586	45,000	29,000	35,000
38310	Unrealized Gain/Loss on Investments	13,321	23,111	0	20,000	25,000
38315	Realized Gain/Loss on Investments	(24,470)	1,500	0	800	10,000
Subtotal - Investment Income		47,454	61,197	45,000	49,800	70,000
Miscellaneous						
31999	IPBC Interest	129,593	107,385	130,000	79,334	125,000
32060	Pull tabs and jar games	2,010	2,552	2,100	2,300	2,500
39020	Forfeitures & other	3,178	5,477	5,000	5,250	5,500
39030	Employee Health Care Reimbursement	341,969	328,264	342,000	312,500	335,000
39130	Bank runs ⁴	5,452	3,825	5,450	5,626	5,450
39200	DUMEG Receipts ⁵	24,908	24,908	24,908	24,908	24,908
39880	Auction Proceeds	70,324	41,212	60,000	57,500	5,000
39906	Sale of Computers	0	300	0	0	0
39996	Rent	4,800	0	9,600	9,600	9,600
39999	Other Operating Revenues	5,786	15,650	10,000	5,000	7,500
Subtotal - Miscellaneous		588,020	529,573	589,058	502,018	520,458
Interfund Transfers						
38009	From Tourism	65,000	65,000	190,000	190,000	200,000
38061	From Commuter Parking Lot	40,000	40,000	60,000	60,000	60,000
38062	From Sanitation	50,000	50,000	50,000	50,000	50,000
38066	From Water	688,000	688,000	688,000	338,000	688,000
Subtotal - Interfund Transfers		843,000	843,000	988,000	638,000	998,000
TOTAL REVENUE		12,574,980	13,122,378	13,093,842	12,983,574	13,383,288

⁴ - Reimbursement for crossing guards and bank runs for Park District

⁵ - Reimbursement for undercover officer assigned to drug task force

General Fund

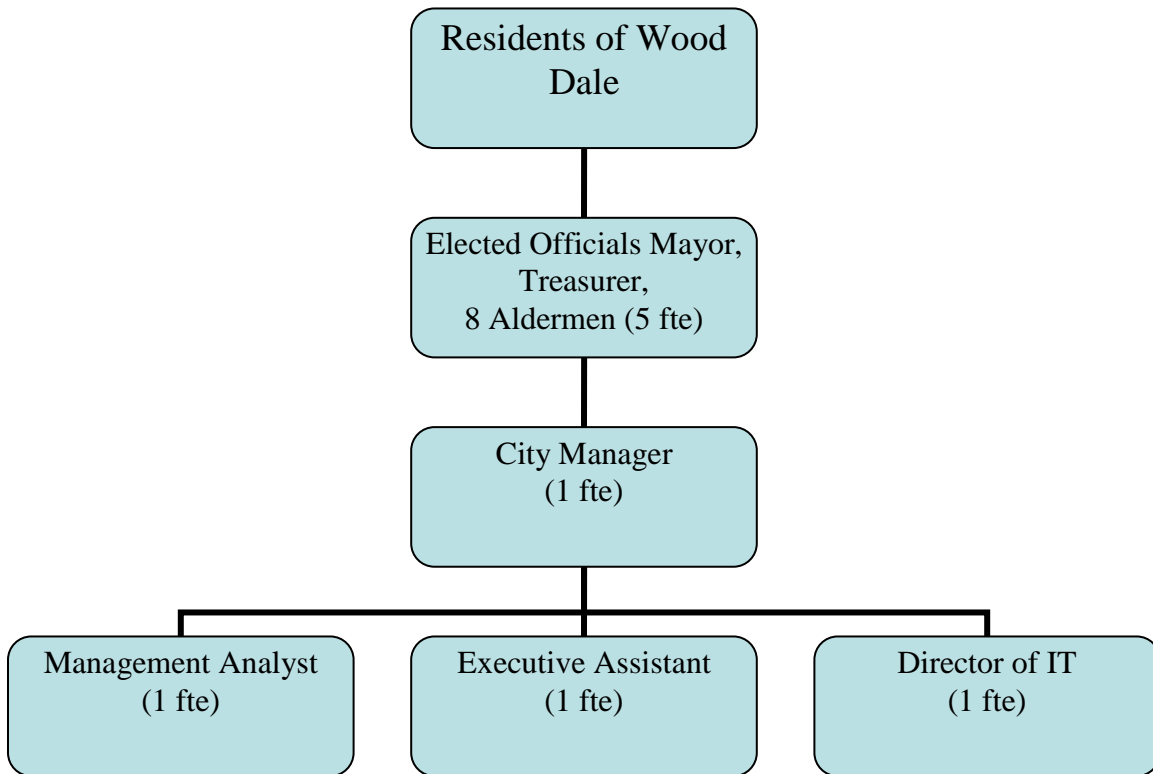
	4/30/2013 Actual	4/30/2014 Actual	4/30/2015 Budget	4/30/2015 Projected	4/30/2016 Proposed	2016 Proposed vs. 2015 Budget	% Change
Expenditures by Department							
001 - 411 Administration	853,125	799,565	883,704	752,170	756,533	(127,171)	-14.39%
001 - 415 Clerk	85,836	73,026	80,897	77,919	79,153	(1,744)	-2.16%
001 - 422 Community Development	514,681	553,834	625,584	595,821	680,591	55,007	8.79%
001 - 433 Finance	303,881	315,907	348,906	381,740	384,451	35,545	10.19%
001 - 444 Legal	373,564	397,048	363,785	389,295	369,000	5,215	1.43%
001 - 466 Police	5,083,290	5,136,529	5,400,022	5,328,151	5,449,367	49,345	0.91%
001 - 477 Police and Fire	4,616	7,040	6,645	5,650	8,620	1,975	29.72%
001 - 487 PW Administration	265,433	229,806	365,891	357,165	384,658	18,767	5.13%
001 - 488 Streets	897,033	977,405	1,089,189	1,119,779	1,206,941	117,752	10.81%
001 - 489 Vehicle Maintenance	189,973	194,195	207,679	206,370	198,722	(8,957)	-4.31%
001 - 499 Central Services	<u>3,034,257</u>	<u>4,634,984</u>	<u>3,468,184</u>	<u>3,182,742</u>	<u>3,272,390</u>	<u>(195,794)</u>	-5.65%
Total	11,605,690	13,319,339	12,840,486	12,396,804	12,790,427	(50,059)	-3.60%
Revenues by Category							
Taxes	9,228,738	9,445,027	9,480,127	9,607,469	9,596,630	116,503	1.23%
Licenses & Permits	599,389	843,544	733,400	845,750	844,400	111,000	15.13%
Intergovernmental	4,450	2,200	4,650	4,400	4,400	(250)	-5.38%
Charges for Services	564,879	531,176	511,107	509,132	553,900	42,793	8.37%
Fines, Fees, and Forfeits	699,050	866,661	742,500	827,005	795,500	53,000	7.14%
Investment Income	47,454	61,197	45,000	49,800	70,000	25,000	55.56%
Miscellaneous	588,020	529,573	589,058	502,018	520,458	(68,600)	-11.65%
Interfund Transfers *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total	11,731,980	12,279,378	12,105,842	12,345,574	12,385,288	279,446	2.31%
Excess (Deficiency) of revenues over expenditures	126,290	(1,039,961)	(734,644)	(51,230)	(405,139)	329,505	-44.85%

	<u>4/30/2013</u>	<u>4/30/2014</u>	<u>4/30/2015</u>	<u>4/30/2015</u>	<u>4/30/2016</u>	<u>2016 Proposed vs.</u>	<u>% Change</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>2015 Budget</u>	
* Other Funding Sources							
Transfer In							
Tourism	65,000	65,000	190,000	190,000	200,000	10,000	5.26%
Commuter Parking Lot	40,000	40,000	60,000	60,000	60,000	0	0.00%
Sanitation	50,000	50,000	50,000	50,000	50,000	0	0.00%
Water	<u>688,000</u>	<u>688,000</u>	<u>688,000</u>	<u>338,000</u>	<u>688,000</u>	0	0.00%
Total	843,000	843,000	988,000	638,000	998,000	145,000	17.20%
Other Funding Uses							
Transfer Out							
Capital Projects	0	0	0	0	0	0	0.00%
Equipment Replacement	(350,000)	(301,050)	(240,000)	(142,927)	0	240,000	-100.00%
Land Acquisition	(581,500)	(1,065,253)	(10,000)	(10,000)	(10,000)	0	0.00%
CERF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(550,000)</u>	(550,000)	100.00%
Total	(931,500)	(1,366,303)	(250,000)	(152,927)	(560,000)	(310,000)	124.00%
Sale of Capital Assets	0	0	0	0	0	0	0.00%
Beginning Fund Balance	11,398,717	11,506,470	9,943,206	9,946,562	10,380,405	10,413,266	4.40%
Surplus (deficit)	37,790	(1,563,264)	3,356	433,843	32,861	29,505	879.16%
Ending Fund Balance	11,436,507	9,943,206	9,946,562	10,380,405	10,413,266	10,577,771	4.69%
Ending Fund Balance Breakdown							
Nonspendable	242,662	250,000	260,000	260,000	260,000	260,000	0.00%
Restricted	33,727	-	-	-	-	-	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	<u>11,160,118</u>	<u>9,693,206</u>	<u>9,686,562</u>	<u>10,120,405</u>	<u>10,153,266</u>	<u>10,317,771</u>	4.82%
Ending Fund Balance	\$ 11,436,507	\$ 9,943,206	\$ 9,946,562	\$ 10,380,405	\$ 10,413,266	\$ 10,577,771	4.69%

General Fund – Administration

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	4.45	5.00*	4.00
Part time	10	11	10
Total fte	9.45	10.33	9.00



* - *Prior year budgets had 0.55 fte coming out of the Tourism Fund.*

Narrative

The Administration Department is responsible for monitoring and guiding programs and activities established by the City Council. The Department consists of the City Manager, Director of Information Technology, Management Analyst and administrative support from an Executive Assistant. It is the Manager’s responsibility to direct and coordinate the operations of the City departments and to inform the City Council on City affairs, including existing conditions and future needs.

All City Departments, except the City Clerk and the City Attorney, are under the administrative direction and supervision of the City Manager. As such, the goals and objectives for the Administration Department are to facilitate those of the operating departments that it oversees.

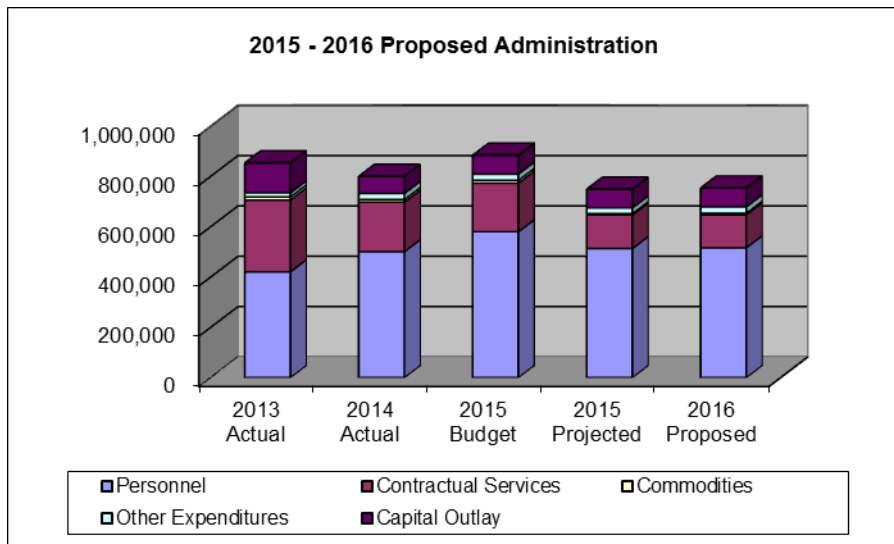
Budget Summary

The budget level of funding allows the Administrative Department to operate the same in FY 2016 as it did in FY 2015.

This level provides funding for the operation of offices of the Elected Officials, the City Manager, and Administrative Staff. This budget also provides funding for the City’s membership in a number of municipal organizations, including the DuPage Mayors and Managers Conference and the Illinois Municipal League.

The FY 2016 budget has decreased relative to the FY 2015 budget. This decrease is based upon a decrease in the engineering services, as well as, personnel costs due to the department going from 5 fte down to 4.

Expenditures by type



Administrative Department
 General Fund: 001
 Department: 411

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	272,559	341,299	399,021	348,500	350,265
40102	Overtime Pay	92	173	0	550	0
40105	Part-time Employment	0	0	7,000	0	0
40107	Leave Time Buy-Back	0	998	1,300	3,609	3,500
40110	Elected Officials	75,200	75,308	75,000	73,200	75,000
40116	Deferred Compensation	5,000	5,000	5,000	5,000	5,000
41101	FICA Expense	25,477	29,472	37,280	32,130	32,801
41102	IMRF Expense	42,397	48,517	55,358	53,565	52,695
Subtotal - Personnel		420,724	500,767	579,959	516,554	519,261
Contractual Services						
42001	Telephone/Alarm Line	2,160	2,700	2,160	2,100	2,160
42005	Printing	1,786	636	775	1,200	1,200
42017	Maintenance - Vehicles	82	1,295	875	0	750
42030	IT Professional Services	21,124	21,173	28,000	28,000	28,000
42034	Professional Services	36,508	36,000	36,000	36,000	36,000
42050	Engineering Services	198,183	111,893	100,000	44,415	40,000
42086	Publication - Legal Notice	4,740	2,229	3,985	1,074	1,650
42087	Recording Fees	1,621	1,361	1,624	1,170	1,385
42089	Education and Training	0	488	475	322	475
42091	Dues and Subscriptions - Admin ¹	1,929	2,209	2,100	1,970	2,100
42092	Dues and Subscriptions - Legis ²	17,001	16,606	17,000	17,000	17,000
Subtotal - Contractual Services		285,134	196,590	192,994	133,251	130,720

¹ - Professional dues ICMA, ILCMA, IAMMA etc.

² - Membership dues to DuPage Mayors and Managers - etc.

Administrative Department
 General Fund: 001
 Department: 411

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Commodities						
44001	Gasoline	6,426	5,634	5,938	2,172	3,000
44003	Books and Publications	1,049	450	750	500	650
44017	Maintenance - Vehicles	691	1,268	1,600	1,198	1,052
44031	Office Supplies	3,784	3,359	2,863	1,785	2,000
Subtotal - Commodities		11,950	10,711	11,151	5,655	6,702
Capital Outlay						
46030	IT Equipment	118,954	67,694	75,000	74,560	75,000
Subtotal - Capital Outlay		118,954	67,694	75,000	74,560	75,000
Other Expenditures						
49003	Business Expense	1,426	788	2,200	2,700	2,700
49005	Conferences/Meetings - Admin ³	2,959	2,179	4,400	2,000	4,400
49006	Conferences/Meetings - Legis ⁴	8,889	17,015	14,500	14,500	14,500
49099	Miscellaneous	3,088	3,821	3,500	2,950	3,250
Subtotal - Other Expenditures		16,362	23,803	24,600	22,150	24,850
TOTAL EXPENDITURES		853,125	799,565	883,704	752,170	756,533

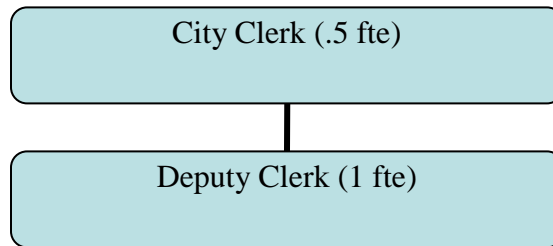
³ - ICMA national, ILCMA Summer, ICSC National, IML, Springfield, misc.

⁴ - IML, Springfield drive-down, DMMC outing, Intergovernmental Dinner, other Aldermanic functions

General Fund – City Clerk

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	1	1	1
Part time	1	1	1
Total fte	1.50	1.50	1.50



Narrative

The City Clerk's Office maintains all documents necessary for the effective administration and operation of municipal government, provides support to the Mayor and Council and aids in the delivery of effective government services.

Budget Summary

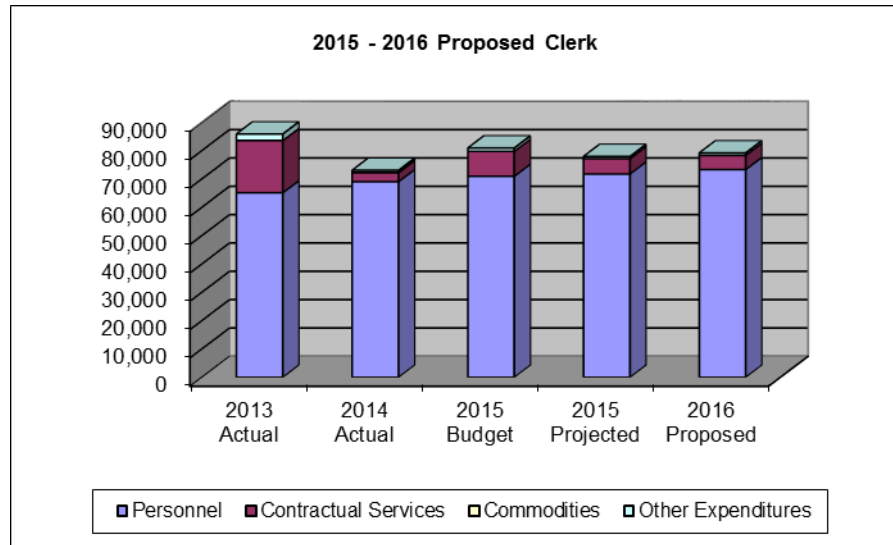
The budget level of funding allows the Clerk's Office to operate in FY 2016 the same as it did in FY 2015.

This department budget provides funding for the City's storage and record keeping of municipal files. The increase in the budget is due to slightly higher personnel costs and fees for the City's codifier.

Performance Measures

	2013	2012	2011	2010	2009	2008
Business/Vending Licenses Issued	819	825	758	751	803	860

Expenditures by type



2014 – 2015 Accomplishments

The City Clerk's Office has provided City Council with centralized staff support under the direction of the City Clerk. In order to create the most efficient and effective City Council meeting materials, the Clerk's Office began the process of gathering input on presentation and access of meeting materials. The online documents were streamlined to enhance information delivery while maintaining the detail. The Clerk's Office also took on the task of updating and enhancing the online Resolution and Ordinance database.

The Clerk's Office election information services are expanding by linking to the DuPage County Website, in addition to offering ballots in both Spanish and English. In laying the groundwork for the 2015 annual filing of statements of economic interests, training departments, agencies, boards and commissions on the use of electronic filing. Enabling the liaisons to better assist designated employees and board members with their disclosure responsibilities. Ultimately, the goal is to implement mandatory electronic filing of these documents. As more statements become electronically available, the public benefits from rapid, ready access to information will continue to grow. In preparation for the April 2015 election, the Clerk's Office prepared election packet information for nearly ten potential candidates.

The Clerk's Office served as a document and information resource to the Council, all City departments, and the citizens of our city. In an effort to improve file tracking and communication between departments, the Clerk's Office Records Management has been expanded. This enhancement will allow for more efficient service delivery to information requestors, as well as increased accountability for important City documents.

In addition to its overall mission of maintaining the official records of the City of Wood Dale, the City Clerk's Office also:

- Maintains custody, control, filing and storage of all books, papers, minutes and other written and recorded documents and materials pertaining to the operation of City government.
- Accepts petitions filed by citizens.
- Is responsible for the recording and transcription of City Council meetings and functions as required. The transcriptions of these proceedings are maintained in the City Clerk's office as official records of the City of Wood Dale. The records are available upon request for public reference and distribution.
- Is responsible for the publication, updating and distribution of the Wood Dale City Code.
- Is Responsible for Posting Meeting Agendas
- Administers Bid Openings
- Provides a variety of permits (e.g. Garage Sale, Solicitor, Taxi, and Block Party)
- Process Freedom of Information Requests
- Process Liquor License Applicants

2015 - 2016 Objectives

Goal 1: Communication

Communication involves handling calls and inquiries, from the public. The Department will continue to accomplish this goal by focusing on the following objective:

- Answering the telephone in a courteous and professional manner with no complaints
- Routing telephone calls to the appropriate personnel
- Greeting residents in a friendly and courteous manner
- Providing current, comprehensive, and accurate information to meet residents needs

Goal 2: The Clerk’s Office works to meet the needs of the City Council and the citizens of Wood Dale

One important way of accomplishing this is by emphasizing access to information. The Department will continue to accomplish this goal by focusing on the following objectives:

- Preparing and distributing Council materials in a timely manner

Goal 3: Administer municipal elections for the City of Wood Dale

Proper administration of the election process serves the people's right to exercise their vote by ensuring an expeditious, complete process. The timely and accurate handling of disclosure documents serves the people's right to information by ensuring access to information about those making, influencing, or attempting to make or influence municipal decisions. The Department will continue to accomplish this goal by focusing on the following objectives:

- Effectively administering and coordinating municipal elections
- Serving as filing officer by processing the City's Statements of Economic Interests
- Effectively supporting the election/appointment process for board and commission members

Goal 4: Provide access to the City's official records in as many different mediums as possible

Access to information is a core function of the Office of the City Clerk. To this end, the Department is dedicated to remaining on the cutting edge of information storage and retrieval. The Department will accomplish this goal by focusing on the following objective:

- Maintain and preserve City Council proceedings and related documents (e.g. minutes, resolutions, ordinances)

Goal 5: Administer records management program for the City of Wood Dale

A viable records management program ensures that each department can maximize its operational goals by making information more readily available for service delivery. Consolidating responsibility for the City's Records Management Program increases accountability and ensures effective service delivery. The Department will accomplish this goal by focusing on the following objective:

- Effectively maintain custody of City documents

Goal 6: Effectively support the goal of operating as 'One City'

The Office of the City Clerk has a hand in almost every aspect of City business. The Department will accomplish this goal by focusing on the following objectives:

- Maintain easy access to contacts within the City
- Communicate effectively across the City

Goal 7: Utilize technology to effectively deliver service

Technology provides enhanced access to information. The Department will accomplish this goal by focusing on the following objectives:

- Apply technology effectively to provide increased and improved access to materials online
- Realize the fullest potential of existing technology and technical resources
- Apply technology more effectively to increase the ability to provide the most efficient service

Goal 8: Effectively work as a team

The Clerk's Office works together to deliver outstanding customer service and to optimize access to local government. The Department will accomplish this goal by focusing on the following objectives:

- Enable open and honest communication within the Department
- Rely on one another to accomplish the Department's goals

Goal 9: Ensure that all members of the Clerk's Office perform their work ethically and with integrity

The Office of the City Clerk is known for its impartiality and integrity. The Department will accomplish this goal by focusing on the following objective:

- Ensure a high level of integrity and honesty in performance of work duties

City Clerk's Office
 General Fund: 001
 Department: 415

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	54,045	55,557	58,965	58,965	61,116
40102	Overtime Pay	0	321	0	550	0
40105	Part-time Employment	0	1,501	0	0	0
41101	FICA Expense	4,003	4,202	4,511	4,553	4,675
41102	IMRF Expense	7,060	7,443	7,471	7,671	7,511
Subtotal - Personnel		65,108	69,024	70,947	71,739	73,303
Contractual Services						
42034	Professional Services ¹	16,178	3,000	7,500	4,500	4,000
42051	Business Licenses ²	2,022	0	650	350	400
42089	Education and Training	0	0	250	150	200
42090	Dues and Subscriptions	221	140	400	400	400
Subtotal - Contractual Services		18,421	3,140	8,800	5,400	5,000
Commodities						
44031	Office Supplies	56	116	0	0	0
Subtotal - Commodities		56	116	0	0	0
Other Expenditures						
49004	Conferences/Meetings ³	192	92	150	150	150
49099	Miscellaneous	2,059	654	1,000	630	700
Subtotal - Other Expenditures		2,251	746	1,150	780	850
TOTAL EXPENDITURES		85,836	73,026	80,897	77,919	79,153

¹ - Codifier fees

² - Rydin Decal License Fees

³ - IML, Drivedown, etc.

General Fund – Community Development

Personnel Schedule

	FY 2014	FY 2015	FY 2016 *
Full time	5.75	6.00	7.00
Part time	1	2	2
Total fte	6.25	6.60	7.60

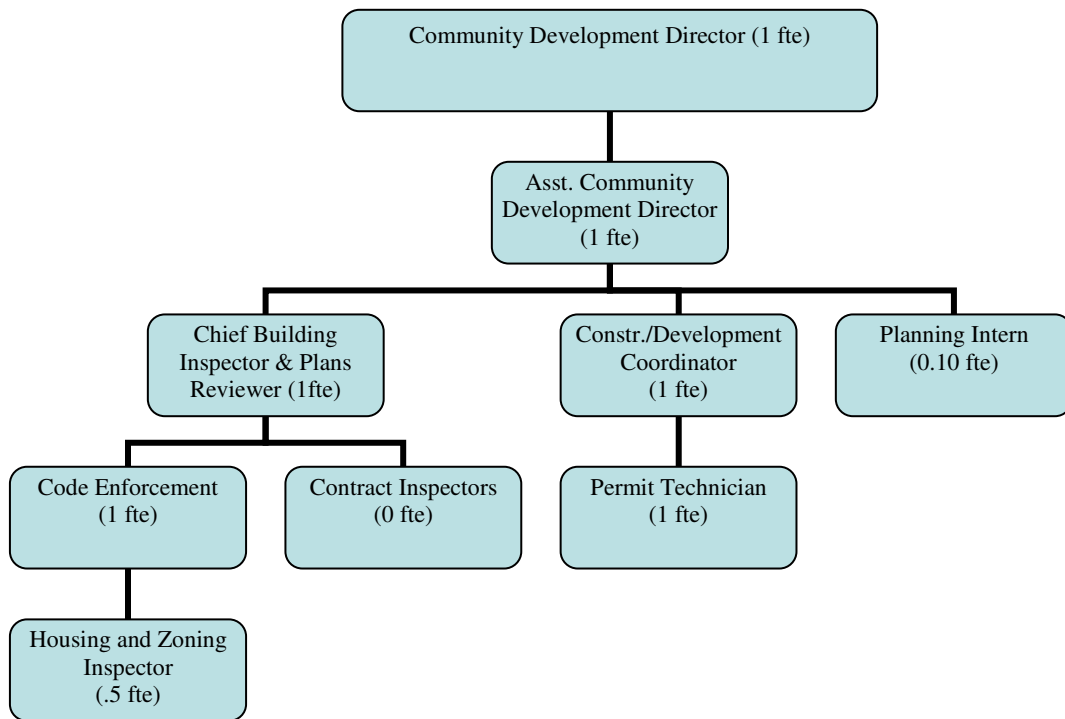


Table does not reflect expanded level item

Narrative

The Community Development Department is responsible for administering and enforcing the City of Wood Dale adopted Building Codes, Property Maintenance Code, Zoning Ordinance, and Municipal Code. Staff includes personnel devoted to Comprehensive Land Use Planning and Economic Development. In addition staff prepares and presents reports and analysis to the Community Development Commission for pending cases and also provides staff support to the Streetscape Committee, Building Code Board of Appeals, and Stormwater Management Committee. The Rental Property Registration and Inspectional program is administered from this department as well. A uniform and unbiased approach to enforcement results in a safe, healthy, and attractive community for residents, business owners, and visitors.

* - Assumes approval of additional employee (expanded level)

Budget Summary

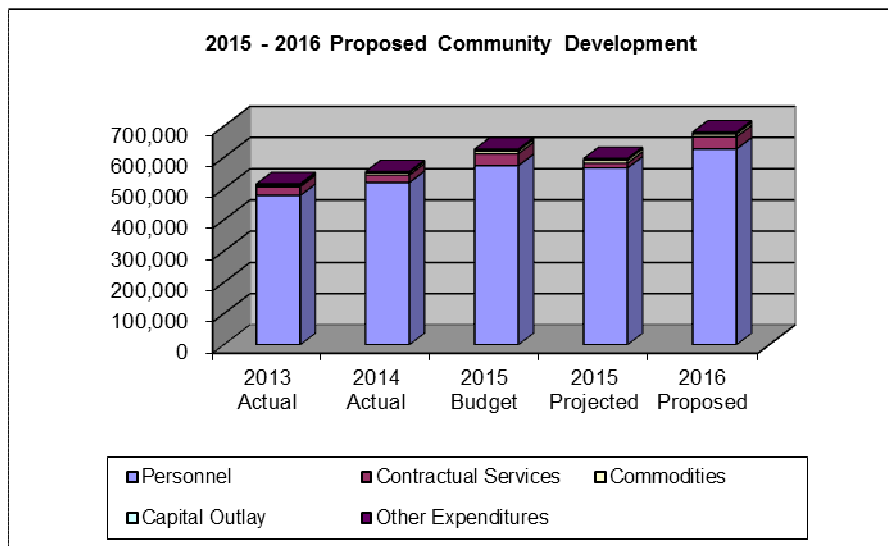
This target level allows the Community Development Department to operate in FY 2016 the same as it did in FY 2015, and also includes one expanded level item. The expanded level item is for an additional inspector position.

Absent the expanded level item, the FY2016 budget would show a decrease over the FY2015 budget.

Performance Measures by Fiscal Year

	2014	2013	2012	2011	2010
Building Permits Issued	997	720	653	623	967
Permit Inspections	1,928	1,639	1,583	1,594	1,852
Contractor Registrations	362	385	367	406	471
Rental Inspections	623	368	214	441	613
Property Maintenance Cases	447	390	435	627	657
Public Hearing Cases	9	5	6	6	3

Expenditures by type



2014 – 2015 Accomplishments

- Worked closely with the Finance and Administration on the investigation, analysis, and formation of a tax increment financing district for the Thorndale Corridor, including selecting and managing outside consultants.
- Expanded code enforcement activities to include night and weekend inspections.
- Worked with the Clerk to improve procedures regarding business license submittal and follow up.
- Revised public hearing fees to be consistent with surrounding communities and better recover City costs.
- Created eight pages for the Community Development section of the new website and 20 pages for the new Economic Development sub-site including information and downloadable materials for residents, property owners, businesses, and site selectors.
- Continued to review and update our Housing Manual to correspond with the 2012 International Property Maintenance Code.
- Investigated new public administration software (in conjunction with the Finance Department) that will better serve both financial and permitting functions.
- Continued the cleanout of old files and scanning for archival storage.
- Prepared a policy and procedure governing the annexation of unincorporated properties.
- Scanned building permits from 2012-2013, zoning files from 1970 thru 1999, all old microfilm, and all occupancy certificates from the 1960s to present.
- Hired and trained a new code enforcement officer and planning intern.
- Updated building department handouts for the building permit process, detached garages, decks, irrigation systems, general plumbing requirements, passive radon systems, HVAC and water heaters, and grab bars.
- Obtained additional staff ICC certification.
- Maintained an efficient rental registration program and restructured record keeping.
- All contractor registrations were brought up to date and controlled accurately throughout the year.
- FOIA requests were responded to well before the 5 day waiting period.
- Managed a 50% increase in zoning requests & public hearings.
- Created templates for rental inspection letters to ensure consistency and provide better communication with landlords and tenants.

- Initiated work with the Park District on health impact assessments.
 - 2014 calendar year statistics:
 - Issued 855 building permits
 - Conducted 1,931 permit inspections
 - Conducted 179 business license inspections
 - Conducted 640 rental property inspections
 - Issued 394 contractor registrations
 - Initiated 404 property maintenance cases
 - Conducted 11 public hearings
-

2015 – 2016 Goals and Objectives

1. Achieve and maintain a distinctive appearance that reflects the character and high standards of the community.
 - a. Complete the bidding and first-round installation of the City's new roadway and entrance signage.
 - b. Continue to coordinate and lead the City's Arbor Day celebration and assist the Public Works Department with the Tree City USA program as needed.
 - c. Promote the Façade Improvement Program.
 - d. Focus additional property maintenance inspections and educational efforts along the Irving Park Road corridor.
2. Utilize a full range of informational sources to share local issues with the community.
 - a. Update building permit applications.
 - b. Create handouts with detailed guidelines for 50 of the most common building projects and permits for the front counter and website.
 - c. Add informational videos on building projects to the website.

3. Promote opportunities for economic development while maintaining positive relationships with current businesses.
 - a. Implement the Thorndale Corridor Master Plan.
 - b. Enhance local, regional, and national reputation as a business destination through participation in ChooseDuPage, Meet Chicago Northwest, and the International Council of Shopping Centers.
 - c. Work toward achieving 100% compliance on our business license program.
 - d. Continue to work with UhlirNelson to develop plans for the clock tower.
4. Communicate and coordinate with end users and stakeholders when prioritizing and designing infrastructure projects.
 - a. Continue to lead communication efforts with businesses and property owners regarding the Elgin-O'Hare project and Irving Park Road improvements.
5. Maintain sound fiscal management policy and financial solvency.
 - a. Compare the City's building permit fee schedule to that of other communities and propose changes, if warranted.
 - b. Continue to research and apply for grant funding for Community Development and other City projects.
6. Maintain effective operational standards, planning, and efficient delivery of services.
 - a. Work with Public Works to establish a geospatial strategy and plan for data development, maintenance, and applications.
 - b. Develop a procedure manual to ensure consistent service delivery.
 - c. Continue to work with the Finance Department to research and acquire up-to-date public administration software.
 - d. Implement annexation study recommendations.
 - e. Remain persistent in permit tracking and follow-up.
 - f. Improve efficiency by cross-training department personnel.
 - g. Enhance departmental organization by consolidating files, cataloging large permit plans, and digitizing archives.
 - h. Continue to provide courteous, efficient, and respectful customer service to the public.
 - i. Continue to update review and update the City Code.

7. Enhance public safety and quality of life.
 - a. Obtain additional ICC Certifications, including having all staff ICC-certified by the end of the year.
 - b. Continue to have strong communication with landlords and tenants through the rental registration process.
 - c. Make arrangements for rental inspections immediately after payment has been submitted.
 - d. Increase the level of service for plan reviews and other building functions and allow full implementation of the new Energy Code requirements through the addition of an inspector position.
 - e. Update the policy and procedure for commercial and industrial re-occupancy and change in use; Coordinate this policy with fire safety, business license, and building safety inspections with the goal of providing clear and understandable guidelines to new businesses and tenants.
8. Maximize the safe and efficient movement of traffic.
 - a. Continue coordinating the Downtown Plan with the Irving Park Road/Wood Dale Road intersection construction.
9. Minimize negative impacts on our environment by understanding and addressing the cumulative impacts of individual, local, and regional activities.
 - a. Implement the Elizabeth Court and Potter Street rain garden projects and investigate additional locations for green infrastructure.
 - b. Work with the Park District to investigate health impact assessments.

Community Development
 General Fund: 001
 Department: 422

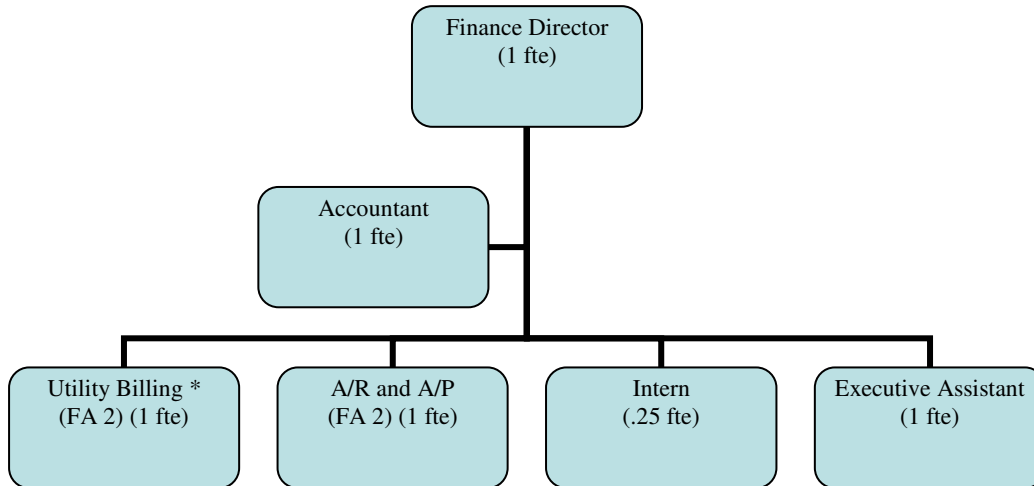
<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101 *	Salaries	391,612	422,275	463,962	455,630	511,262
40102	Overtime Pay	1,070	3,092	4,000	4,210	5,000
40104	Stand-By Pay	3,682	3,730	3,900	3,750	3,900
40107	Leave Time Buy-Back	908	445	1,000	4,500	1,950
40108	Longevity Pay	750	750	950	950	0
40166	Stipends	600	600	600	600	600
41101 *	FICA Expense	29,229	31,552	36,293	35,927	39,987
41102 *	IMRF Expense	50,412	56,931	62,999	60,537	64,241
Subtotal - Personnel		478,263	519,375	573,704	566,104	626,941
Contractual Services						
42005	Printing	1,483	899	1,500	2,000	2,000
42017	Maintenance - Vehicles	656	553	1,250	0	1,250
42034	Professional Services ¹	17,326	13,178	20,000	6,300	20,000
42039	Fire District Review Services	3,116	4,290	3,680	2,000	3,600
42089	Education and Training	5,058	4,526	6,000	3,500	6,000
42090	Dues and Subscriptions ²	598	729	800	1,220	1,100
42104	Property Maintenance	0	0	5,000	466	5,000
Subtotal - Contractual Services		28,237	24,175	38,230	15,486	38,950
Commodities						
44001	Gasoline	2,417	2,655	3,200	2,950	3,200
44003	Books and Publications	791	1,110	1,000	1,000	1,000
44017	Maintenance - Vehicles	814	1,503	2,600	2,800	2,800
44021	Uniforms	548	639	800	800	800
44031	Office Supplies	934	1,384	1,500	1,200	1,500
Subtotal - Commodities		5,504	7,291	9,100	9,950	9,300
Capital Outlay						
46001	Office Equipment	100	648	1,000	400	1,000
Subtotal - Capital Outlay		100	648	1,000	400	1,000
Other Expenditures						
49004	Conferences/Meetings ³	2,262	2,238	3,250	3,551	4,000
49099	Miscellaneous	315	107	300	330	400
Subtotal - Other Expenditures		2,577	2,345	3,550	3,881	4,400
TOTAL EXPENDITURES		514,681	553,834	625,584	595,821	680,591

¹ - Elevator/Elec./Plumbing Inspections, ZBA/PC minute taker
² - Various Trade and ICC Memberships, Industry related publications
³ - Conferences, Continuing Ed. Out of town
⁴ - This had previously been budgeted out of the Economic Development Fund.
 * - Includes expanded level item
 Inspector

General Fund – Finance Department

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	3	3	4
Part time	1	2	1
Total fte	3.25	3.75	4.25



Narrative

The primary function of the Finance Department is to provide stewardship over the financial resources of the City of Wood Dale. In doing so, we provide monthly revenue and expenditure reports to department heads and members of the Council, provide accounting services for all City departments, oversee the annual audit and help facilitate, with the City Manager, the annual budget process. Additionally, we provide bi-weekly list of bills to the Council, issue monthly Utility Bills, invoice outside vendors for services, and support bi-weekly payroll processing. The Finance Department is constantly focused on customer service by assisting residents with their questions and complaints, as the department acts as the switchboard and front desk for the City.

* The Utility Billing FA2 operates in the Finance Department, but is budgeted out of the Water/Sewer Fund, Utilities Division.

Budget Summary

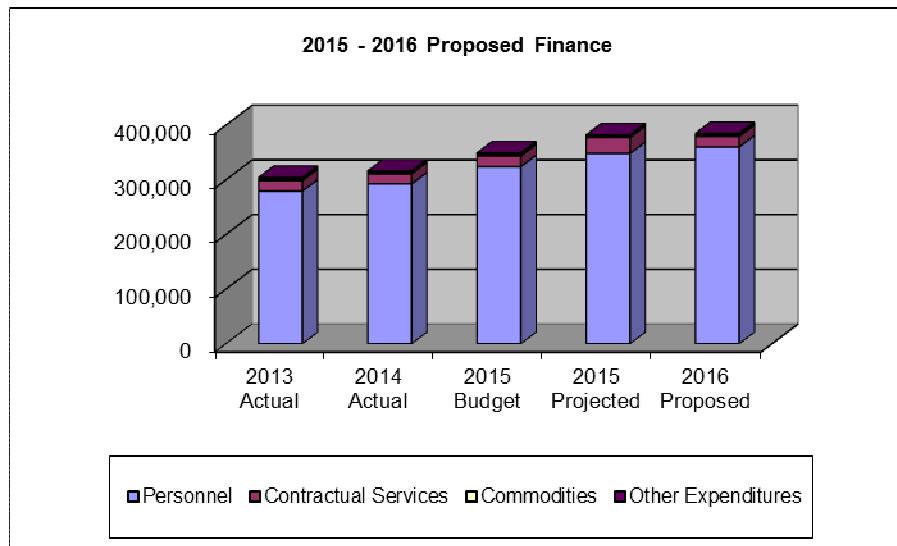
The budget level of funding allows the Finance Department to operate the same in FY 2016 as it did in FY 2015. The part time administrative assistant was made full time during FY 2015 and retitled to Executive Assistant.

The budget has increased due to increased personnel costs, with each other category budget showing a decrease or holding flat.

Performance Measures

	2013	2012	2011	2010	2009	2008
Vehicle Stickers Issued	9,049	10,225	9,729	9,880	9,968	9,893
Accounts Payable Checks Processed	3,134	3,378	3,858	3,619	3,334	3,584

Expenditures by type



2014 – 2015 Accomplishments

- The City's bond rating, issued by Standard & Poors, was upgraded from AA Stable to AAA
- Refinance the debt for Special Service Areas 12, 13 and 14
- Applied for and received the GFOA award for Excellence in Financial Reporting
- Applied for and received the GFOA award for Distinguished Budget Presentation
- Applied for the GFOA award for Popular Annual Financial Reporting
- Continued scanning and/or converting non-essential files to PDF in order to cut down on paper use and storage requirements
- Implemented the processing of water bill payments made via online payment into an electronic data file via Vanco, and integrated this into our lockbox process
- Increased the City's anti-fraud prevention

2015 – 2016 Objectives

- Apply for and receive the GFOA award for Excellence in Financial Reporting
- Apply for and receive the GFOA award for Distinguished Budget Presentation
- Apply for and receive the GFOA award for Popular Financial Reporting
- Maintain the City's bond rating
- Continue to update vendor files, verifying vital information including phone, fax, and FEIN to ensure the files are as complete as possible
- Constantly review and update the comprehensive Finance Procedural Manual
- Continue to streamline procedures to increase efficiency and reduce costs
- Continue to work with Administration and the Management Analyst to improve the purchasing function, both functionally and fiscally
- Continue to train and develop staff

Finance Department
 General Fund: 001
 Department: 433

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	228,104	238,868	265,512	284,190	295,389
40102	Overtime Pay	1,962	299	1,000	925	1,000
40107	Leave Time Buy-Back	2,304	3,473	4,200	2,609	2,720
40108	Longevity Pay	950	950	950	950	950
40166	Stipends	200	200	200	200	200
41101	FICA Expense	17,115	17,691	20,797	22,099	22,970
41102	IMRF Expense	28,800	31,042	31,277	37,236	36,902
Subtotal - Personnel		279,434	292,523	323,936	348,209	360,131
Contractual Services						
42005	Printing ¹	12,720	13,607	13,500	13,473	13,650
42034	Professional Services ²	2,748	770	2,500	13,000	1,850
42089	Education and Training ³	2,861	3,163	2,800	1,750	2,500
42090	Dues and Subscriptions ⁴	885	895	900	895	1,150
Subtotal - Contractual Services		19,214	18,435	19,700	29,118	19,150
Commodities						
44002	Postage	193	114	170	162	170
44003	Books and publications	493	153	150	125	150
44021	Uniforms	953	559	800	621	800
44031	Office Supplies	2,004	2,238	2,000	2,045	2,000
Subtotal - Commodities		3,643	3,064	3,120	2,953	3,120
Other Expenditures						
49004	Conferences/Meetings ⁵	1,446	1,755	2,000	1,350	1,900
49099	Miscellaneous	144	130	150	110	150
Subtotal - Other Expenditures		1,590	1,885	2,150	1,460	2,050
TOTAL EXPENDITURES		303,881	315,907	348,906	381,740	384,451

¹ - Vehicle stickers and forms, CIP/Budget books and tabs

² - GFOA - CAFR, PAFR, and Budget awards

³ - GFOA/IGFOA Continuing education, Springbrook

⁴ - GFOA (1), IGFOA (2)

⁵ - GFOA (1), IGFOA annual conference (2)

General Fund – Legal

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this department.

Narrative

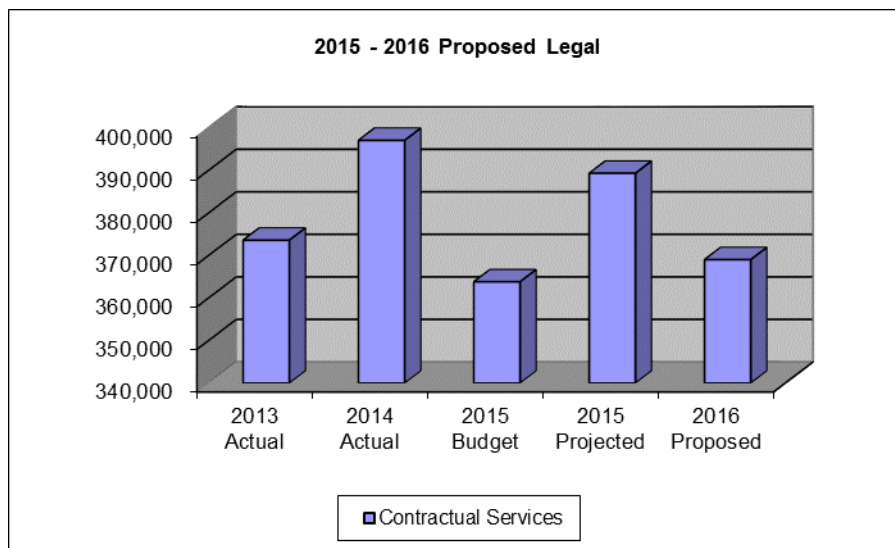
The legal budget funds three different legal services; general legal, labor legal and adjudication. Currently the City has three different firms to handle each of the aforementioned services.

Budget Summary

The budget level of funding allows the Legal Department to operate the same in FY 2016 as it did in FY 2015.

This amount is based on no change in services compared to FY 2015.

Expenditures by type



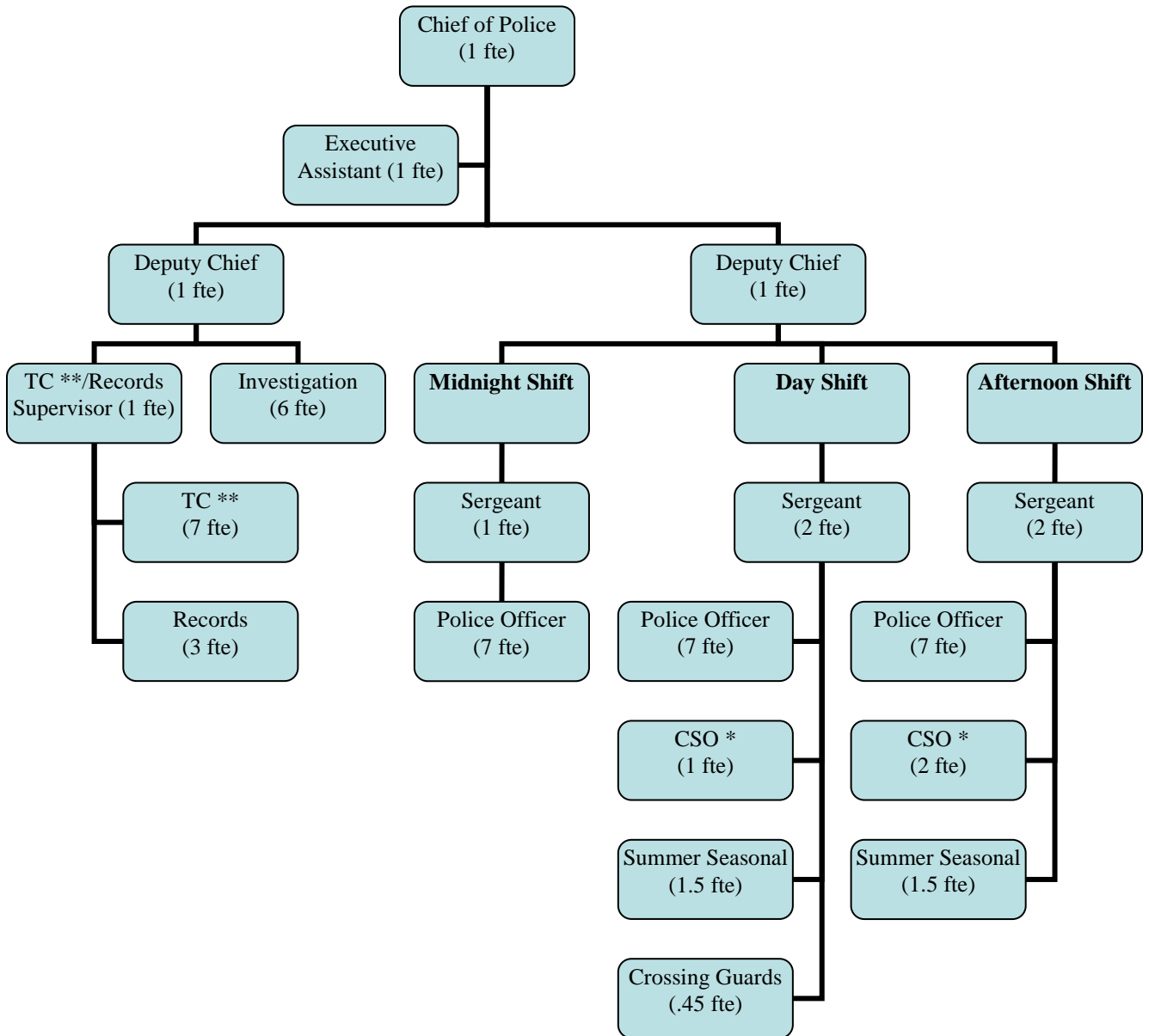
Legal Department
 General Fund: 001
 Department: 444

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
	Contractual Services					
42062	Legal - General Fund	267,964	299,638	276,355	295,500	287,000
42063	Legal - Litigation	8,059	0	10,465	0	0
42064	Legal - Prosecution	79,284	73,706	57,033	54,605	55,000
42067	Legal - Labor	18,257	23,704	19,932	39,190	27,000
	Subtotal - Contractual Services	373,564	397,048	363,785	389,295	369,000
	TOTAL EXPENDITURES	373,564	397,048	363,785	389,295	369,000

General Fund - Police

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	51	51	50
Part time	15	15	15
Total fte	54.45	54.45	53.45



* CSO – Community Service Officer
 ** TC – Tele-communicators

Narrative

The primary mission of the police department is the protection of life and property within the City. We work to achieve this mission through traditional and non-traditional means. This includes partnering with the community to achieve these goals. Goals and objectives are continually updated and are tailored to the current and emerging trends throughout the community.

Budget Summary

The budget level of funding allows the Police Department to operate in FY 2016 the same as it did in FY 2015.

The budget increased approximately \$50,000 FY 2015 to FY 2016. This increase is due to the inclusion of the Police Department Operating Equipment now being budgeted out of the operational department. This change is due to the new vehicle replacement methodology, which ultimately necessitated this change in where these costs are accounted for. Included in this \$50,000 are two expanded items (bike patrol and crime analysis software) totaling almost \$10,000. The recurring replacement costs included in this budget is \$40,000.

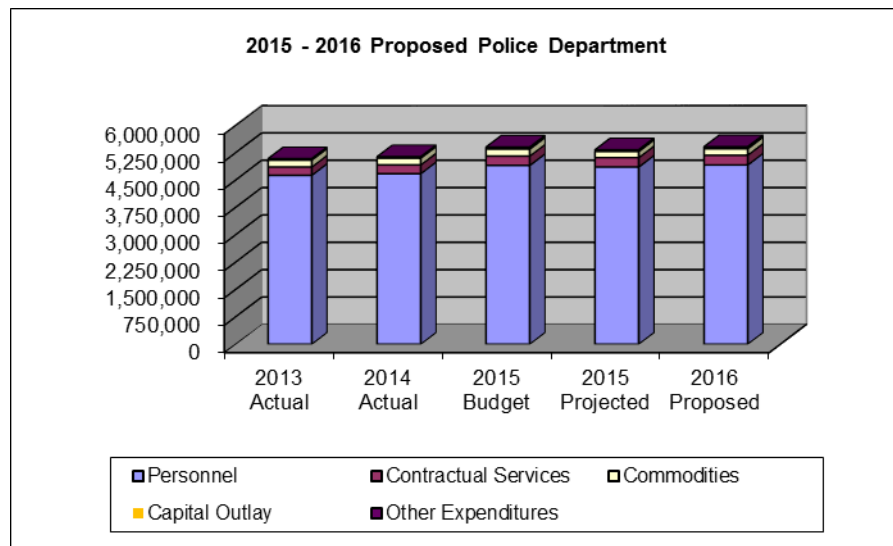
Absent this change in the budgeting of the Operating Equipment, the Police Department would have shown a decrease in its budget year over year.

The FY 2016 budget does include the expanded service level of the Bike Patrol; however there are no other new services added. The department includes 35 sworn officers and 15 non-sworn support personnel.

Performance Measures

	2013	2012	2011	2010	2009	2008
Calls for Service						
Officer Initiated	15,436	14,715	13,525	13,352	14,283	13,389
9-1-1	3,686	3,664	3,988	4,175	3,526	5,115
Total Accident Investigations						
Property Damage	277	335	338	346	340	449
Personal Injury	41	34	33	37	42	53
Fatalities	0	1	0	0	0	0
Crime Index Part 1 Offense						
Homicide	0	0	0	0	0	0
Criminal Sexual Assault	1	0	1	0	3	0
Robbery	4	0	2	2	1	4
Aggravated Assault/Battery	84	80	85	73	83	78
Burglary	30	45	40	21	24	40
Theft	115	114	110	105	104	210
Motor Vehicle Theft	7	8	8	14	10	11
Arson	0	0	0	0	0	0
Total Part 1 Offense	241	247	246	215	225	343
Parking Violations	2,210	1,790	1,720	2,623	1,373	1,661
Traffic Violations						
Traffic Violations	7,882	8,294	7,778	7,777	8,308	8,390
DUI Violations	173	172	149	198	192	171
False Alarm Responses	604	860	773	1,060	972	1,064

Expenditures by type



2014 – 2015 GOALS AND OBJECTIVES

Administrative

GOAL: Implement a Crisis Intervention Team (CIT) to deal with mentally ill contacts

OBJECTIVES:

- Send officers to NEMRT training classes for certification as a CIT officer
Training through MTU has been delayed due to large response. 4 officers currently have attended training, one more scheduled. We will continue to seek training for officers.
- Implement CIT program throughout all three shifts
Ongoing with additional training classes
- Develop and/or amend a policy relating to current procedures in dealing with the mentally ill
Policy has been written, awaiting implementation
- Train and certify at least two officers on each shift (starting point)
Two officers have been trained, one afternoon shift member, and one dayshift member. Training will continue as available.

GOAL: Work towards achieving the 6th Accreditation award

OBJECTIVES:

- Obtain and utilize proofs of compliance from all section of the department for this current year cycle
This is on-going and expanding compliance in chapter 61 by sending an officer to a Radar / Lidar Train the Trainer.
- Obtain CALEA training by assisting the I-Pac with mock assessments at other area departments
Done - assisted with two mocks this year
- Assist with the CALEA conference in Schaumburg in July 2014
Done- assisted IPAC with conference which was successful
- Send personnel to the July conference
Done – One officer and CALEA Mgr. sent to assist with security and transportation needs. Communications supervisor and T/C sent for training.
- Train and include more department personnel in the CALEA folder maintenance process
Done - Personnel trained with folder maintenance process and Appendix G

GOAL: Enhance community involvement with the Police Department

OBJECTIVES:

- Conduct an Adult and Teen Citizen's Police Academy
Adult CPA class is scheduled for 2015. Looking into the Teen academy more to develop one possibly for fall 2015. We will be requesting information from the IPAC for successful programs.

- Attend numerous homeowners and citizen meetings
Ongoing, attended the Georgetown, Brookwood on the Green and Elizabeth Park homeowners meetings. Attended the FAIR meeting in October.
- Expand the Coffee with a Cop program
Completed, will have 3-4 per year.
- Expand the Shop with a Cop program – requesting donations to allow more children to participate in the program – develop guidelines
Ongoing, will seek to include more children during 2014. Donations received from area businesses.
- Host Police Department open house
- Enhance tracking sheet to calculate volunteer hours
- Continue National Night Out events
Completed, successful event in 2014. Received a national award from NATW.
- Improve tracking of calls where senior citizens receive assistance – Senior liaison officers documenting more of the services provided
Senior liaison officers completed its first annual report which was included in the 2014 Annual report.
- Increase department use of social media – produce more timely postings and consider a weekly informational newsletter
Regular postings have occurred, however weekly newsletter has not been implemented yet.

GOAL: Update training programs to fit the current needs of the department

OBJECTIVES:

- Evaluate the yearly use of force report for use in future training
Completed for 2014 annual report
- Prepare an outlined defensive tactics training program and implement
In process
- Develop “cross training” programs to address use of force, firearms/range, and Taser training
Implement during defensive tactics training in 2014 & will again in 2015. Conducted roll call training on use of force and applied the training with simunitions training at various locations within the City.
- Implement rapid response/deployment training in live fire on range
Completed during our annual outdoor range training. Conducted roll call training on the refinement and progression of rapid deployment/response to threat. This culminated with a department wide full scale school shooter including dozens of role players and all divisions of the department.

GOAL: *Review equipment needs and adopt new or emerging technologies to give officers the best opportunity to do their jobs safely and effectively*

OBJECTIVES:

- Research new equipment/technology use and costs to determine how it would continue to move our department forward (crime analysis software, portable fingerprint scanners, photo recognition software, mobile records checks, etc.)
Ongoing, a license plate reader demonstration was completed in October. New speed awareness signs and traffic counters are being ordered. We are currently examining crime analysis software.
- Implement additional training software such as Dale Anderson legal updates or renewal of Police Law Institute monthly training
Quote has been obtained for this training program from Dale Anderson. PLI has been an ongoing training program. Sent officers to legal update classes.
- Review Lexipol as an option for our general orders to ensure they are up to date and in line with recent court decisions and legal updates

GOAL: *Examine current City ordinances and determine where changes need to be made or new ordinances implemented*

OBJECTIVES:

- Examine problematic situations that officers are encountering and determine if any additional ordinances may assist with mitigating these problems
Open alcohol ordinance passed. Potter Street parking ordinance passed. Edgewood Street parking ordinance cleaned up. Potter and Clare parking restrictions enacted.
- Review of current ordinances by police staff to identify deficiencies
Deficiencies in the raffle ordinance were cleaned up.
- Request review of current code by City attorney to ensure they follow recent court decisions and law changes
Ongoing through City administration department
- Involve officers and staff in developing or updating ordinances when they see situations that do not fit current guidelines
Ongoing
- Redo the current “cheat sheets” that officers and CSOs use to cite the most frequent violations
- Work with community development to determine what situations under the UDO can be addressed by police personnel
Have addressed a number of quality of life issues with community development personnel.

GOAL: *Examine department infrastructure needs*

OBJECTIVES

- Produce a three year staff inspection to look at all aspects of the agency starting with the physical structure
This has been discussed and there are some needs to examine the current needs of the current station versus other options. Several physical structure improvements have been made this year such as entryways and roof repairs.

- Produce a “needs and wants” list for the police station and input that into the long term budget process
Will be part of the budget process, but did identify several minor projects and those were completed during cleanup week in September.
- Identify and safety or security defects and work to fund and fix those in a timely manner
Currently researching and planning the updating of the UHF backup system to allow us to fall back on the conventional radio system should Starcom fail or not provide coverage. Have sought quotes from vendor for microwave based transmission to replace the current phone lines.

Patrol

GOAL: *Reduce neighborhood and commercial crime, and traffic problems throughout town*

OBJECTIVES:

- Continue with, and promote increase, in the productivity standards that were implemented recently
A meeting has been held with the productivity standards committee, and traffic enforcement priorities were outlined.
- Officers patrolling neighborhoods as a regular routine in addition to main thoroughfare enforcement. Find the appropriate balance to reduce issues in all areas of town
Specific problem areas addressed utilizing directed patrol on midnights. Utilized both marked and plain car patrols for areas where significant crimes have occurred.
Also an ongoing process to include details from requested Special Watches from complaints to include placement of the speed trailer.
Encourage officers on a regular basis to patrol the side streets.
- Increase the amount of community contact during patrol hours, including additional walk and talks, getting out of squads in the neighborhoods, and interacting with residents during slower periods
Frequent foot patrols in high density areas, checks of parks, and stopping to visit with residents.
- Active enforcement practices in regards to fire land and handicapped parking violations
Ongoing – officers assigned to check lots of shopping centers.
- Increase presence in business parking lots while completing reports or during patrols to help deter crime
Achieved – banks were an example of patrol officers doing reports where crimes had been occurring.
- During holiday season, increase patrols and presence in business parking lots to deter crime
In progress throughout the year with squads completing paperwork in lots around all holidays specific to businesses.

GOAL: Continue to focus on DUI enforcement and adjust to changing laws

OBJECTIVES:

- Evaluate and implement any additional training available through MTU/NEMRT
Constant review of NEMRT training by supervisors and officers.
- Train officers on how to deal with drivers who may be under the influence of medical marijuana and measures that should or should not be taken
Several officers have had advanced DUI Narcotics training which have increased the detection of DUI drug cases in 2014. Officer just completed class for train the trainer for medical marijuana. Currently creating and implementing a training program for patrol.
- Develop an in-service training in conjunction with the City prosecutor to better the prosecution and arrest of impaired drivers
Completed roll call training with the City prosecutor.
- Through enforcement, reduce the number of DUI crashes and increase the arrest and successful prosecutions of related offenses
Regular patrols and IDOT step grant are being conducted.
- Work with department grant coordinator to improve targeted enforcement on IDOT funded traffic enforcement grants
Grant hours have been focused on “prime” DUI times thus increasing our DUI arrests vs. hours worked ratio.

GOAL: Improve traffic safety through a number of initiatives

OBJECTIVES:

- Reduce “distracted driver” accidents through increased traffic patrols that target cell phone use, texting while driving, and obstructed driver’s views
Occasional group patrol efforts, especially in school zones, have been focused on speed and cell phone use.
- Identify locations within City with higher traffic crash rates and establish cause and effect of same and develop enforcement and/or improvement plan
- Increase officer presence in school zones to include expanded enforcement of other violations in addition to speed when children are present
Informational blitz was planned when school started and high priority for assigning officers to school zones.
- Secure traffic enforcement grants through IDOT
\$37,000 funding secured for the next year.
- Participate in Illinois Traffic Safety Leaders challenge and encourage enforcement of violations that are known to be the most dangerous
- Roll call training for AAIM DUI awards
Completed – IDOT DUI pins were also distributed.
- Continue education and enforcement efforts at the train station and train crossings
Participated in rail safety week, including handing out rail safety information to commuters at the train station. Ongoing Traxguard enforcement and attendance at the Operation Lifesaver meetings throughout the year.
- CSOs trained in child safety seat installations
Completed

GOAL: Improve the overall health of Police Department personnel

OBJECTIVES:

- Encourage police staff to use the workout equipment
- Provide annual executive physicals according to budget allocations
These are offered on a yearly basis, sworn union members now have this as a part of their insurance.
- Provide health related material to be posted in station on regular basis
Ongoing through the wellness committee
- Send a police representative to Train the Trainer program for fitness programs
- Determine if a rest area should be established for times that officers need to rest between work and mandatory court appearances or during emergency situations

Investigations

GOAL: Work with hotel community to prevent the use of their facilities for illicit activities

OBJECTIVES:

- Detective division to work with the hotels to provide them with education on how to identify potential guests and/or visitors engaging in illegal activity such as prostitution and drug activity
Officers have provided hotel employees information on things to look for in illegal activity- drugs and possible prostitution
- Conduct undercover operations to arrest those who solicit or perform these acts
In the past year we have conducted two undercover operations.
 - The first was undercover personnel being solicited for sexual acts
 - The Second operation was undercover being solicited for sex, and then a male undercover soliciting women for sex.
- Deter these acts from occurring by increasing parking lot patrols in known areas
Patrol has been diligent in conducting business checks and walk through

GOAL: Improve the evidence gathering and storage process

OBJECTIVES

- Increase the random audits of the evidence process, exceeding the recommended standards from CALEA
When pulling evidence for officers we validate the items location and periodically look at evidence and verify it was clerked correctly
- Ensure officers are trained in any new packaging recommendations issued by the crime lab
ET coordinator is our liaison with the two crime labs. He has a strong working relationship with them. When any changes or recommendations are made, he corresponds via email with the rest of the department.

- Develop system to purge out of date evidence in closed cases, or property that can be returned to the owner
Two command staff personnel are in the process of updating current cases with follow-up reminders on disposition for disposal
- Increase the electronic tracking of crime lab submissions and the reports that are returned after their analysis
Our system is currently compatible with County but not the State Lab. Evidence coordinator keeps a file on all evidence sent to the Labs
- Expand the evidence room into a closet that is no longer used for its original purpose (darkroom). Completed

GOAL: Implement department procedures to deal with the new concealed carry laws

OBJECTIVES:

- Develop department procedure for reviewing all concealed carry applicants through ISP website
Completed. The site is viewed on a weekly basis for any new applicants.
- If applicant is rejected by department, share intelligence with patrol and others necessary
Communications supervisor presents at each staff meeting how many applicants are denied or rejected. He also notifies other agencies of questionable applicants who previously resided in Wood Dale.
- Continue to develop officer safety measures when dealing with those carrying concealed weapons, adapting best practices as learned by area agencies
Through On-line training and sites like, Police One, In the Line of Duty and Police Law Institute.
- Work with other taxing bodies (FD, Parks, Schools) to ensure proper administration of law
This topic has been discussed at the Chamber of Commerce, parks and schools.

GOAL: Improve the tracking of disposition for juvenile cases

OBJECTIVES:

- Enhance the current procedure for reviewing all incidents involving juveniles
Detective/ Juvenile Officers review the calls for service on a daily basis and continually correspond with patrol to forward all juvenile related reports.
- Work with supervisors and officers to improve report disposition codes to make review of these cases easier
JO's review cases to make sure that they have been dispositioned properly. They also work with Records Clerk Owens to verify that officers are dispositioning juvenile cases.
- Develop updated system for tracking recidivism
- Exceed the accreditation criteria for our juvenile programs

Communications & Records

GOAL: Implement and stay current with emerging technology in the communications and records division

OBJECTIVES:

- Send staff to County meetings regarding the upgrading of county records systems and the new ticketing and transmittal technology
Being met, including being a part of the focus groups and development of program
- Adjust manpower to allow for attendance at these events
Being met
- Attend the monthly communications center supervisor meetings
Being met
- Participate in the Policy Advisory Committee with the ETSB
Chief is a vice-chair of the PAC, attending monthly meetings
- Examine new ways to track and implement administrative towing records

GOAL: Complete the Communications Re-Accreditation 2nd year of Maintenance

OBJECTIVES:

- Continue to obtain and utilize valid proofs.
Being met
- Solicit proofs from Communications personnel.
Ongoing
- Work with Law Enforcement Accreditation Manager and Deputy Chief of Police to obtain proofs.
Ongoing
- Work with outside entities to obtain needed documentation (County ETSB Staff, Wood Dale Fire Protection District, etc.).
Ongoing, being met

- Review and decide if communications accreditation should be combined with law enforcement accreditation under CALEA's new process
Reviewed and will be doing the next assessment under the crosswalk between the two programs.

GOAL: Increase staff training to improve service delivery

OBJECTIVES:

- Adjust schedules to prevent overtime being necessary to send staff to training classes
Ongoing
- Participate in ETSB PSAP training being offered free of charge
Being met
- Select relative training options made available by APCO and Powerphone
Staff is being sent to this training

- Have records staff attend monthly records division meetings that are conducted in the area
Re-evaluated this, determined that the monthly meetings are more management oriented.

Emergency Services

GOAL: *With the elimination of state funding for CERT, research how the current volunteer unit should be organized*

OBJECTIVES:

- Establish a core group of past/present CERT members and police to evaluate the needs and wants of the City of Wood Dale
Ongoing
- Determine if the program should continue to do all CERT activities or become more of a volunteer program that focuses on what activities are usually faced within Wood Dale
After reviewing responses from other agencies regarding non-CERT volunteer groups, only a couple of responses and those were funding the CERT program in its entirety. Program will be implemented in 2015.
- Establish requirements for inclusion in the new unit, rules for participation, and guidelines for behavior that will be strictly adhered to
These rules are being developed at this time.
- Establish a training matrix to instruct present and future members in those techniques that become the priority of the new streamlined program

GOAL: *Improve the City's overall emergency preparedness*

OBJECTIVES:

- Assist in drafting citywide response plan for routine snow and cold events.
Completed and will be reviewed again before winter.
- Review the current citywide plan for flooding response
Completed and several implementations of the plan during 2014.
- Work with neighboring agency to plan full scale exercise of the medication distribution plan
Several planning meetings have occurred, planned for 2015 with Bensenville.
- Conduct a training exercise with DuPage OEM to enhance best practices of opening Emergency Operations Center
Completed, involved several city personnel and Mayor.
- Plan and involve all of the city departments in tabletop training exercises
Completed with a tabletop exercise regarding flooding.

2015 – 2016 GOALS AND OBJECTIVES

Administrative

GOAL: Continue to build current relationships with the residents and businesses of the city, and find new ways to forge stronger partnerships and improve public perception of policing

OBJECTIVES:

- Find relevant training regarding sensitivity and customer service for the department
- Conduct post training evaluation of the training by having participants fill out a survey to determine lessons learned, prejudgments altered, and suggestions for improving relations between police and public as a whole
- Increase contacts with the public in the neighborhoods
- Continue outreach efforts to let public know of our ongoing programs

GOAL: Attend relevant meetings regarding the expansion of the I390 corridor and make sure that traffic concerns and jurisdiction issues are addressed.

OBJECTIVES:

- Ensure opticom or emergency traffic signal systems are installed where four way direction lights are installed
- Develop a response plan for public safety incidents that may occur on or near the expressway
- Have significant input on IGA to have access to all traffic cameras in the corridor
- Conduct a thorough inspection of the area to determine if there will be a need for additional safety signage or signals

GOAL: Work towards achieving the 6th Accreditation award

OBJECTIVES:

- Obtain and utilize proofs of compliance from all section of the department for this current and final year cycle
- Obtain CALEA training by assisting the I-Pac with mock assessments at other area departments
- Prepare department personnel for a mock assessment by I-Pac assessors in preparation for onsite assessment in 2016
- Keep department members updated and trained in the upcoming CALEA mock assessment and onsite assessment

GOAL: Explore the feasibility, legality, and officer safety issues surrounding sworn officers wearing body cameras

OBJECTIVES:

- Monitor Illinois legislature developments to determine if they pass a statute that would address the eavesdropping law conflicts
- Produce relevant data from police departments that have implemented the cameras to determine if there is an effect on the number of citizen complaints against officers

- Research pros/cons of body worn camera deployment
- Research available options from different camera provider companies and how they would integrate with current systems

GOAL: Enhance community involvement with the Police Department

OBJECTIVES:

- Conduct an Adult and Teen Citizen's Police Academy
- Finalize recommendations for patrol teams and liaison with homeowner groups and neighborhoods
- Develop a mobile app for the police department to enhance community information sharing and collaboration
- Continue with the modification and rollout of an upgraded Citizen Volunteer Program
- Attend numerous homeowners and citizen meetings
- Expand the Coffee with a Cop program
- Expand the Shop with a Cop program – requesting donations to allow more children to participate in the program – develop guidelines
- Continue National Night Out events – enhance and/or expand
- Improve tracking of calls where senior citizens receive assistance – Senior liaison officers documenting more of the services provided
- Increase department use of social media – produce more timely postings and consider a weekly informational newsletter

GOAL: Enhance the awards and recognition program for department members

OBJECTIVES:

- Continue recognition of officers for DUI enforcement with MADD and AAIM
- Establish a WDPD DUI award pin system if IDOT does not reinstate their DUI awards program
- Hold quarterly meetings with awards committee members
- Work to identify positive acts and actions in a more timely manner by all department personnel

Patrol

GOAL: Increase positive citizen contacts

- Through peer encouragement and community involvement, increase the number of citizen contacts police officers make.
- Implement a bicycle patrol unit
- Develop regular involvement of department personnel in community activities. Find new ways to involve officers in their community.
- Look into ways to reward youth for good behavior or actions in the community. (baseball trading cards, Slurpee coupons etc.)
- Increase the department image with residents through positive interactions through peer training.

- More walking patrols through residential and retail areas, when weather allows
- Make a minimum for personal contacts part of required activity. Documented by report #, ask for only name and tx. to reduce citizen anxiety.
- Continue Coffee With A Cop and other outreach efforts
- More frequent reviews of officer traffic stop videos.
- Look for training classes designed around citizen contacts.

GOAL: Continue to implement Crisis Intervention Team training

- Continue to build the CIT program by training more officers
- Conduct in service training to all personnel on current mental health issues
- Establish and maintain countywide contacts and attend the DuPage county Criminal Justice mental health committee meetings.
- Integrate Mental health training into defensive tactics training and de-escalation training with sworn officers

GOAL: Review our current training program

- Evaluate the current Field training officers and determine staff needs on number of FTO's
- Develop a current master training log for the department. Include dates all training is needed (annually, bi-annually etc.).
- Increase in service scenario training relating to active shootings (schools, business homes)
- Implement more dynamic defensive tactics training to address immediate threats to officers
- Conduct training on dealing with violent mentally ill individuals (through CIT).
- Conduct training in basic first aid to all members of the department to better assist citizens if officers arrive ahead of fire department
- Conduct training of all personnel in CPR and AED, administered by WDFD.

GOAL: Reduce neighborhood and commercial crime, and traffic problems throughout town

OBJECTIVES:

- Continue with, and promote increase, in the productivity standards that were implemented recently
- Officers patrolling neighborhoods as a regular routine in addition to main thoroughfare enforcement. Find the appropriate balance to reduce issues in all areas of town
- Increase the amount of community contact during patrol hours, including additional walk and talks, getting out of squads in the neighborhoods, and interacting with residents during slower periods
- Active enforcement practices in regards to fire land and handicapped parking violations
- Increase presence in business parking lots while completing reports or during patrols to help deter crime

- During holiday season, increase patrols and presence in business parking lots to deter crime

GOAL: Reduce business community property crimes

OBJECTIVES:

- Have patrol units complete reports in parking lot of businesses during peak hours or holiday season
- Increase presence in banking / financial institution parking lots
- Increase patrol, CSO and citizen patrols of parking lot checks, especially during busy seasons

GOAL: Improve traffic safety through a number of initiatives

OBJECTIVES:

- Reduce “distracted driver” accidents through increased traffic patrols that target cell phone use, texting while driving, and obstructed driver’s views
- Identify locations within City with higher traffic crash rates and establish cause and effect of same and develop enforcement and/or improvement plan
- Increase officer presence in school zones to include expanded enforcement of other violations in addition to speed when children are present
- Secure traffic enforcement grants through IDOT
- Participate in Illinois Traffic Safety Leaders challenge and encourage enforcement of violations that are known to be the most dangerous
- Roll call training for AAIM DUI awards
- Continue education and enforcement efforts at the train station and train crossings
- CSOs trained in child safety seat installations

Investigations

GOAL: Develop and implement a community/ Neighborhood based high risk juvenile offender prevention and involvement program

OBJECTIVES:

- Develop parameters to evaluate higher risk juvenile offenders based on economic, parental involvement, prior police contacts, and mental illness.
- Work with School District 7 school resource officer to identify with schools which juveniles have behavioral plans
- Develop and implement positive police / community juvenile involvement activities.

GOAL: Develop a standard background template

OBJECTIVES:

- Standardize the format, font theme and font size.
- A consistent read from background to background.

GOAL: Create a Parolee/ Register Sex Offender database

OBJECTIVES:

- Create a file for quick reference which will have all pertinent information including photos.
- Assist patrol and detectives in their investigation of particular crimes.
- Assist in tracking recidivism

GOAL: Community awareness presentations

OBJECTIVES:

- Work with officers to develop current topic. Identity theft, Fraud, computer crimes
- Create specific presentation on identified topics
- Identify target groups. SALT, Banks, Homeowners Associations, Teens etc.
- Evaluations and feedback from participants on presented topic.

Communications & Records

GOAL: Implement and stay current with emerging technology in the communications and records division

OBJECTIVES:

- Send staff to County meetings regarding the upgrading of county records systems and the new ticketing and transmittal technology
- Adjust manpower to allow for attendance at these events
- Attend the monthly communications center supervisor meetings
- Participate in the Policy Advisory Committee with the ETSB
- Examine new ways to track and implement administrative towing records

GOAL: Continue to successfully dedicate resources to maintain CALEA Crosswalk Standards

OBJECTIVES:

- Keep scheduling options open to Communications staff so this can be worked on
- Dedicate Communications CALEA toward the new Multi-crosswalk option with the Patrol Unit
- Have regular meetings with essential staff to continue progress

GOAL: Increase staff training to improve service delivery

OBJECTIVES:

- Adjust schedules to prevent overtime being necessary to send staff to training classes
- Participate in ETSB PSAP training being offered free of charge
- Select relative training options made available by APCO and Powerphone

Emergency Services

Goal: Implement a volunteer program designed around new policies, with the goal of assisting the Police Department with more of the daily incidents rather than a catastrophic incident.

OBJECTIVES:

- Obtain volunteers from the Police Department to help establish / train and oversee the program.
- Decide what services the volunteers will be utilized for.
- Develop policies and an easy to understand handbook, as well as a name (WDVSP) for the volunteer program.
- Get the program approved.
- Obtain funding for training and equipment.
- Establish a core group of volunteers from past and present Cert / CPA members.
- Begin Training by early summer 2015.
- Have volunteers want to do more and request to become C.O.P. members.
- Increase the use of our volunteers to keep them motivated.
- Increase the amount of volunteers to gain more public trust and appreciation.

GOAL: Improve the City's overall emergency preparedness

OBJECTIVES:

- Assist in drafting citywide response plan for routine snow and cold events.
- Review the current citywide plan for flooding response
- Work with neighboring agency to plan full scale exercise of the medication distribution plan
- Conduct a training exercise with DuPage OEM to enhance best practices of opening Emergency Operations Center
- Plan and involve all of the city departments in tabletop training exercises

Police Department
 General Fund: 001
 Department: 466

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	3,874,621	3,904,597	4,053,097	4,026,363	4,062,131
40102	Overtime Pay	258,603	269,752	310,000	304,663	317,750
40105	Part-time Employment	18,039	20,039	20,400	20,069	21,420
40106	Seasonal Employment	10,483	10,095	12,000	9,879	12,000
40107	Leave Time Buy-Back	15,357	13,018	15,500	22,368	15,000
40108	Longevity Pay	15,550	19,400	20,400	20,400	21,300
41101	FICA Expense	313,246	314,079	339,002	329,323	337,450
41102	IMRF Expense	125,304	124,903	131,258	125,751	116,811
Subtotal - Personnel		4,631,203	4,675,883	4,901,657	4,858,816	4,903,862
Contractual Services						
42001	Telephone/Alarm Line	23,047	23,161	21,150	24,245	24,500
42003	Communications	25,188	25,915	27,000	25,895	27,000
42005	Printing	3,498	4,075	4,000	3,750	4,000
42011	Maintenance - Buildings	14,758	18,002	18,000	17,250	18,000
42014	Maintenance - Office Equip	951	1,831	2,000	1,250	2,000
42015	Maintenance - Other Equip	2,558	1,552	4,000	3,650	4,000
42017	Maintenance - Vehicles	23,436	13,383	23,000	19,250	22,000
42019	Maintenance Agreement	21,724	17,667	20,000	18,875	21,500
42028	Emergency Services	246	311	2,000	1,950	2,000
42034	Professional Services	24,875	26,698	22,000	27,000	27,000
42036	Community Services	2,144	2,089	2,300	2,200	2,300
42037	Township social services ¹	12,300	12,600	13,015	13,015	13,405
42048	Animal Control	2,365	3,420	3,500	3,500	3,500
42089	Education and Training	7,760	26,979	27,000	26,750	27,000
42090	Dues and Subscriptions	2,368	1,904	2,100	2,050	2,100
42093	COPS Administration	60,618	60,500	66,000	66,000	66,000
Subtotal - Contractual Services		227,836	240,087	257,065	256,630	266,305

¹ - In-house counseling program - outside contractor

Police Department
 General Fund: 001
 Department: 466

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Commodities						
44001	Gasoline	97,005	99,344	97,000	77,000	80,000
44002	Postage	352	273	600	450	600
44003	Books and Publications	0	294	200	200	200
44011	Maintenance - Buildings	1,537	2,124	2,500	2,350	2,500
44015	Maintenance - Other Equip	2,773	3,212	3,100	3,050	3,100
44017	Maintenance - Vehicles	32,809	26,171	27,000	25,550	27,000
44021	Uniforms	30,914	31,100	35,000	33,500	35,000
44028	Emergency Services ²	2,325	2,716	3,400	3,350	6,400
44029	Copy Supplies	1,573	2,035	2,400	2,200	2,400
44031	Office Supplies	2,668	2,745	3,000	2,950	3,000
44032	Photo Supplies	495	933	1,000	950	1,000
44036	Community Services	6,497	5,490	7,000	6,950	9,000
44039	Detective's Expenses ³	2,975	2,809	3,000	2,850	3,000
44041	Investigative Supplies	1,550	1,554	1,500	1,450	1,500
44042	Ammunition/Gun Range	4,042	2,542	4,300	4,250	4,400
44043	Prisoner Food	68	100	200	150	200
Subtotal - Commodities		187,583	183,442	191,200	167,200	179,300
Capital Outlay						
46001	Office Equipment	2,585	0	4,000	3,450	4,000
46466 *	Police Operating Equipment ⁴	0	0	0	0	50,000
Subtotal - Capital Outlay		2,585	0	4,000	3,450	54,000
Other Expenditures						
49001	Court Mileage Reimb	3,266	3,662	4,500	4,400	4,500
49004	Conferences/Meetings	1,002	2,212	2,500	2,450	2,500
49007	Dist. 7 After School ⁵	15,000	15,000	18,000	15,000	18,000
49022	DuPage Children's Center ⁶	3,500	3,500	3,500	3,500	3,500
49043	Safety Program	708	1,747	2,900	2,700	2,700
49046	Fitness Program	768	2,192	4,500	4,150	4,500
49047	Accreditation ⁷	7,930	7,705	8,200	8,005	8,200
49099	Miscellaneous	1,909	1,099	2,000	1,850	2,000
Subtotal - Other Expenditures		34,083	37,117	46,100	42,055	45,900
TOTAL EXPENDITURES		5,083,290	5,136,529	5,400,022	5,328,151	5,449,367

² - CERT training, supplies, command post supplies

³ - Online intelligence systems monthly fee, undercover supplies

⁴ - AED replacement, Blackout module, Bulletproof Vests, Gas Mask filters, GPS units, Laser Radar, Simunitions, Squad storage, Traffic Crash Data, Trail Camera

⁵ - City contribution to after school program

⁶ - Contribution for investigation of sexual cases against juveniles

⁷ - Yearly fees and onsite fees for Law Enforcement and Communications

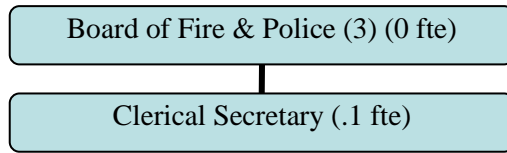
* - Includes expanded level items

Bike Unit
 Crime Analysis software

General Fund – Board of Fire & Police

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	1	1	1
Total fte	.10	.10	.10



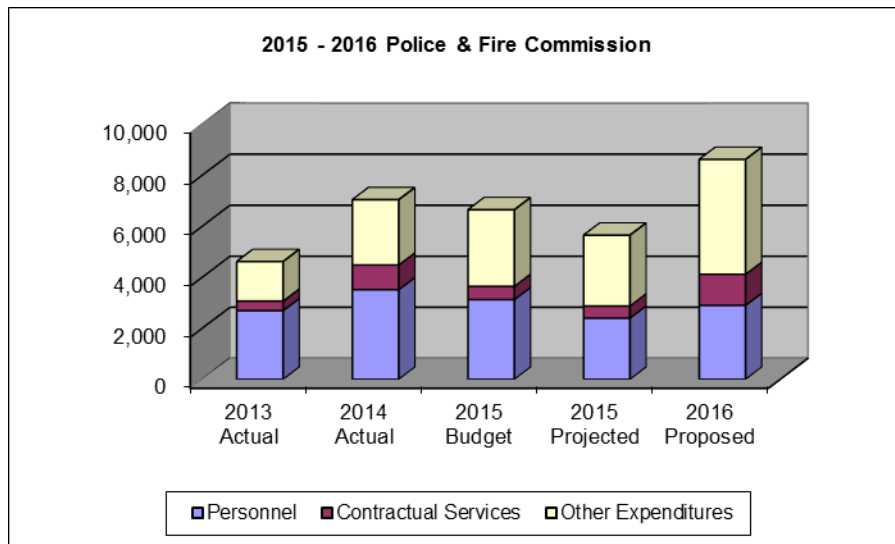
Narrative

The Board of Police Commissioners consists of three commissioners who are appointed by the Mayor. It oversees establishment of both promotional and initial hiring civil service list and make conditional offers of employment to entry level police officers. In addition, it is responsible for final decisions regarding disciplinary matters involving sworn police officers and provides due process for administrative hearings with those police officers’ discipline issues.

Budget Summary

The budget level of funding allows the Board of Fire & Police to operate in FY 2016 as it did in FY 2015. There is testing taking place by statute in FY2016 to establish a new eligibility list for new officers, and a Sergeants promotional list. There other funds in the employee testing account are needed to administer all of the medical / polygraph / psychological and other tests if an opening arises.

Expenditures by type



Police & Fire Commission
 General Fund: 001
 Department: 477

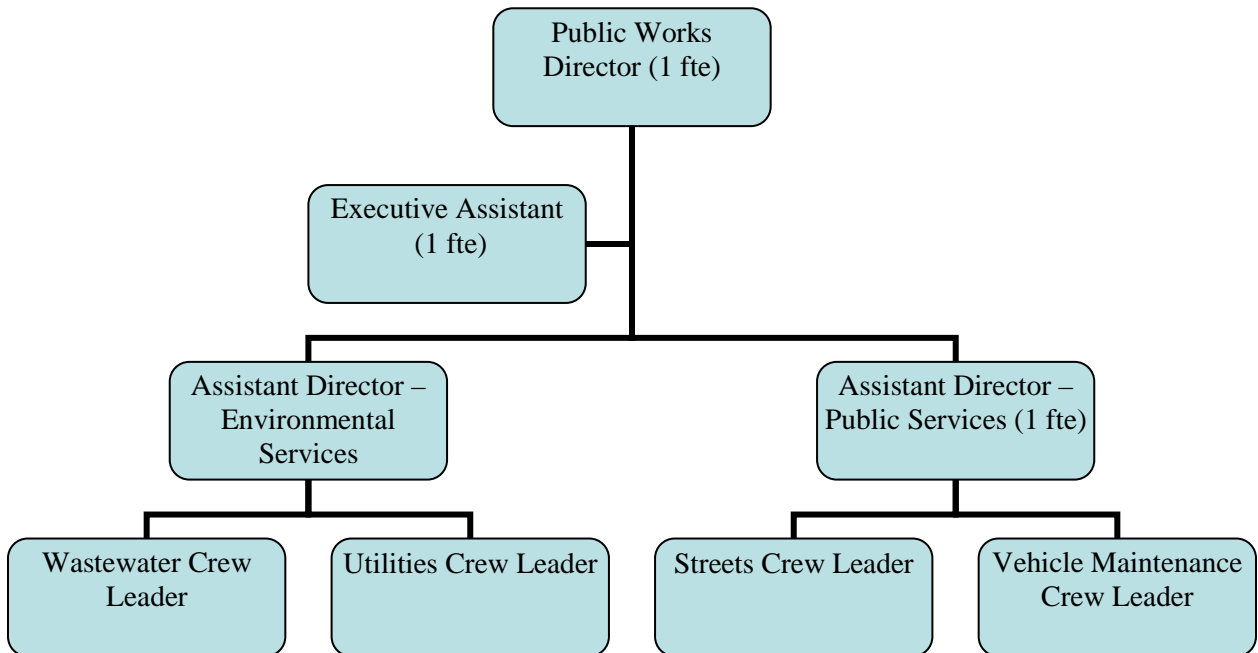
<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40105	Part-time Employment	2,500	3,252	2,900	2,400	2,900
41101	FICA Expense	191	262	225	0	0
Subtotal - Personnel		2,691	3,514	3,125	2,400	2,900
Contractual Services						
42005	Printing	0	0	100	100	100
42090	Dues and Subscriptions	375	375	420	375	420
42095	Employee Recruitment	0	595	0	0	700
Subtotal - Contractual Services		375	970	520	475	1,220
Other Expenditures						
49004	Conferences/Meetings ¹	350	350	500	375	500
49044	Testing Program	1,200	2,206	2,500	2,400	4,000
Subtotal - Other Expenditures		1,550	2,556	3,000	2,775	4,500
TOTAL EXPENDITURES		4,616	7,040	6,645	5,650	8,620

¹ - Includes fall & spring for all three commissioners

General Fund - Public Works Administration

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	2	3	3
Seasonal	1	0	0
Total fte	2.25	3.00	3.00



The Director of Public Works, Assistant PW Director – Public Services, and Executive Assistant are the only personnel within the Public Works Administration budget. The Assistant PW Director – Environmental Services and Crew Leaders are shown to illustrate the relationship between the Director, Assistant Directors and Crew Leaders.

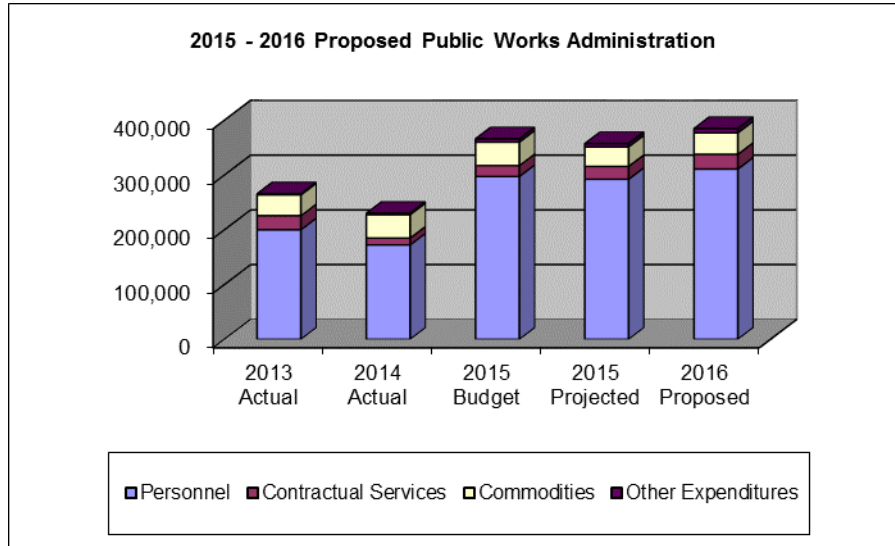
Narrative

The Public Works Director has the responsibility to plan, direct and manage the operations of the Public Works Department including streets, forestry, storm sewers, sanitary collection, water distribution, wastewater treatment, vehicle maintenance, facilities maintenance, and Dial-a-Ride. The work is ultimately performed under the direction of the City Manager.

Budget Summary

The budget level of funding allows the Public Works Administration Division to operate in FY 2016 as it did in FY 2015. There are no new employees or programs included in this years budget.

Expenditures by type



2014 - 2015 Accomplishments

Continue facilitating and supervising Engineering / Public Works projects. The following is a list of upcoming projects this year:

- Phase 1B North Wastewater Treatment Plant Construction
- Wood Dale Rd. and IL Rt. 19 Safety Improvements Construction
- Bike Pedestrian Bridge over Irving Park Rd. Evaluation
- Ward 2 Street Improvements
- Removal of Ash Trees
- Addison Road/Wood Dale Road Crosswalk Project
- Citywide Stormwater Improvement Study and Improvement
- Citywide Sanitary Sewer Rehabilitation Study
- GIS Data Collection

- **Innovation:**
Public Works staff will implement a new GIS system as well as an Asset Management system to better track the daily work activities of the department and enhance the knowledge of infrastructure improvements.

- **Cost Savings:**
Continue to operate and maintain Public Works Facilities, using cost effective methods, investigating new technologies and processes to assure the City's funds are utilized in the most efficient way.
- **Cooperation:**
Continue to work with neighboring cities, state and federal agencies.
- **Customer Service:**
Continue to evaluate equipment and departmental operations facilitating necessary changes to constantly improve and build upon the Departments excellent customer service while operating within budget.

2015 - 2016 Objectives

Continue facilitating and supervising Engineering / Public Works projects. The following is a list of upcoming projects this year:

Phase 1B North Wastewater Treatment Plant Construction
 Wood Dale Rd. and IL Rt. 19 Safety Improvements Construction
 Bike Pedestrian Bridge over Irving Park Rd. Rehabilitation
 Ward 2 Street Improvements
 Replacement of Removed Ash Trees
 Addison Road/Wood Dale Road Crosswalk Project
 Citywide Stormwater Improvement Study and Improvement
 Citywide Sanitary Sewer Rehabilitation Study
 GIS Data Collection

- **Innovation:**
Public Works staff will begin the development of a comprehensive Public Works Manual that will include both Departmental Procedures and City Wide Policies
- **Cost Savings:**
Continue the yearly Vehicle Replacement Outlook to make sure that the City is spending its resources prudently on replacing vehicles and equipment.
- **Cooperation:**
Continue to work with neighboring cities, state and federal agencies.
- **Customer Service:**
Strive to provide City of Wood Dale Residents with a high level of customer service, while providing them excellent services within the budgets of the Department.

Public Works Administration
 General Fund: 001
 Department: 487

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	156,824	132,213	235,000	231,972	248,178
40102	Overtime Pay	149	78	1,000	0	0
40166	Stipends	10,850	12,250	11,000	10,450	11,000
41101	FICA Expense	13,415	10,606	18,896	18,545	19,827
41102	IMRF Expense	18,678	17,101	31,295	31,248	31,853
Subtotal - Personnel		199,916	172,248	297,191	292,215	310,858
Contractual Services						
42001	Telephone/Alarm Line	742	412	850	250	500
42005	Printing	940	0	200	0	200
42011	Maintenance - Buildings	13,678	5,548	8,000	12,600	14,000
42014	Maintenance - Office Equip	274	0	500	500	500
42015	Maintenance - Other Equip	0	0	250	250	250
42017	Maintenance - Vehicles	0	435	1,000	250	500
42019	Maintenance agreements ¹	5,066	1,769	4,000	4,200	4,500
42034	Professional Services ²	3,962	3,456	1,000	1,250	1,250
42089	Education and Training	238	750	3,000	3,000	4,000
42090	Dues and Subscriptions ³	845	299	1,200	1,200	1,200
Subtotal - Contractual Services		25,745	12,669	20,000	23,500	26,900

¹ - P.W. HVAC, GIS Maintenance P.W. portion
² - Murray and Trettal (weather)
³ - AWWA, APWA, misc. professional organizations

Public Works Administration
 General Fund: 001
 Department: 487

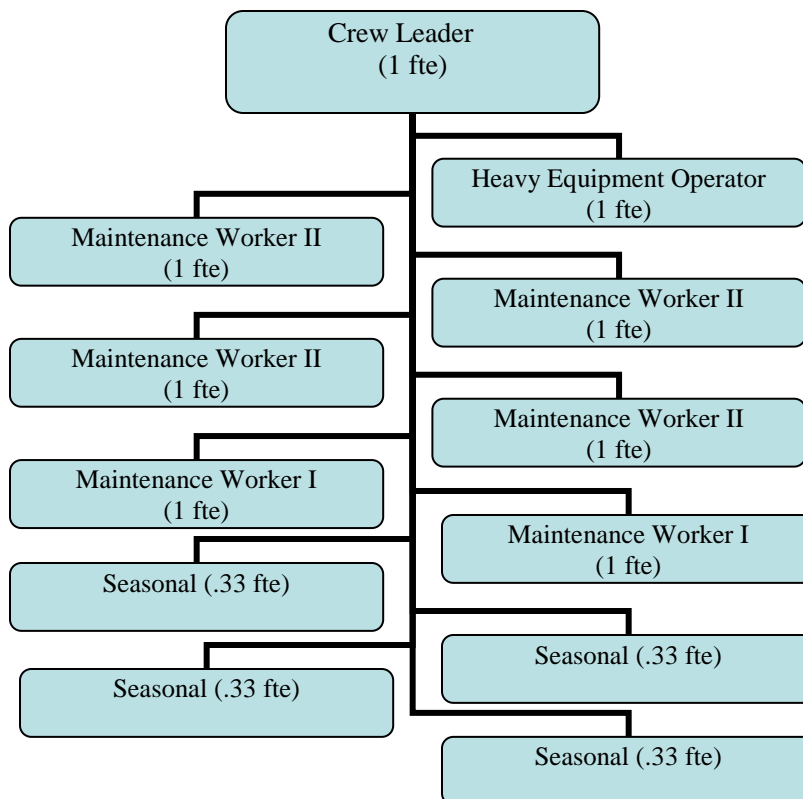
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Commodities						
44001	Gasoline	2,115	2,365	2,200	900	1,000
44002	Postage	0	117	100	50	100
44003	Books and publications	33	185	150	500	100
44011	Maintenance - Buildings	6,154	8,979	9,000	4,000	7,000
44017	Maintenance - Vehicles	312	499	2,500	1,500	2,500
44021	Uniforms	17,686	19,831	17,000	17,000	17,000
44022	Safety Equipment	2,375	2,694	3,000	3,500	3,500
44029	Copy Supplies	566	0	0	0	0
44031	Office Supplies	4,235	3,494	3,500	3,500	3,500
44051	Electric Utilities	637	341	750	0	0
44099	Other Parts/Materials	3,756	4,100	4,500	4,500	4,500
Subtotal - Commodities		37,869	42,605	42,700	35,450	39,200
Other Expenditures						
49004	Conferences/Meetings ⁴	217	820	3,000	3,000	3,200
49043	Safety Program	506	1,262	2,000	2,000	3,500
49099	Miscellaneous	1,180	202	1,000	1,000	1,000
Subtotal - Other Expenditures		1,903	2,284	6,000	6,000	7,700
TOTAL EXPENDITURES		265,433	229,806	365,891	357,165	384,658

⁴ - APWA, AWWA, Snow and Ice Conference, Arborist, Local seminars

General Fund - Street Division

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	7	8	8
Seasonal	3	4	4
Total fte	8	9.33	9.33



Narrative

The Street Division is responsible for the care of streets, curbs, sidewalks, storm drainage, street lighting, parkway trees, traffic signage, turf grass, and snow and ice control within the City.

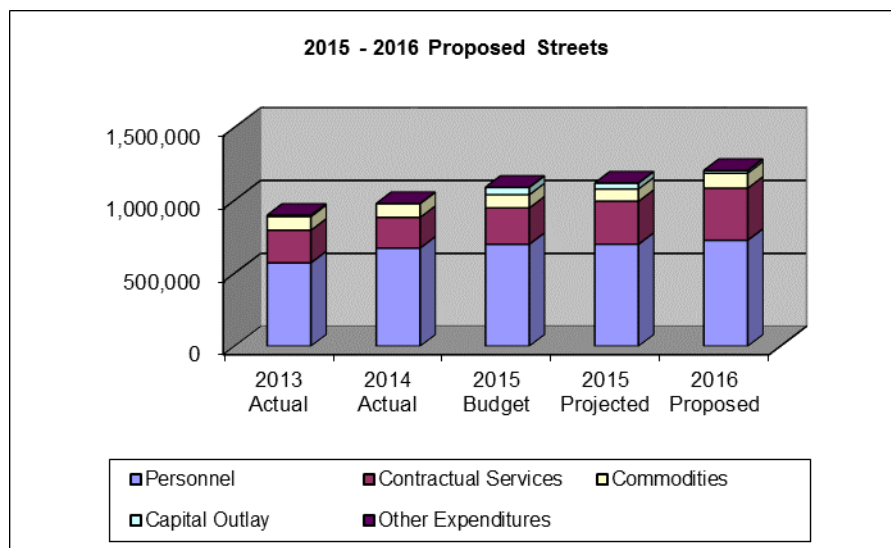
Budget Summary

The budget level of funding allows the Streets Maintenance Division to operate in FY 2016 as it did in FY 2015. There are two expanded level items, one for an expanded tree trimming program, and one for an expanded sidewalk maintenance/replacement program. Also included is the purchase of certain snow/ice control products that are currently not allowable costs within the MFT Fund.

Performance Measures

	2013	2012	2011	2010	2009
Street Sweeping					
Curb Lane Miles Swept	250	250	250	250	250
Cubic Yard of Waste Collected	2,200	2,200	2,200	2,400	2,200
Snowplowing					
Number of Snow Events	35	29	10	48	46
Inches of Snow Fall	80	19	19.8	57.9	56.6
Right of Way Mowing					
Acres Mowed	97	57	57	57	57
Total Number of Parcel Segments Mowed	121	100	100	100	100
Sidewalk Replace/Repaired (Squares)	112	300	611	250	275
Regulatory Signs Installed	90	100	115	78	60
Dial-A-Ride Program Rides	1,735	2,026	2,302	2,239	2,393

Expenditure by type



2014 - 2015 Accomplishments

- Began Trimming of Parkway Trees in Ward 2.
- Begun a more aggressive Ash Tree removal strategy due to the Emerald Ash Borer.
- Cross Training of employees on pieces of heavy equipment.
- Rehabilitation of the Upstairs bathroom at the Central Ave location.
- Fertilization of areas of town's high visibility area.
- Staff employee became an Applicator under the Illinois Pesticides program.

2015 - 2016 Objectives

- Continuing education and cross training both in house and utilizing multi agency opportunities.
- Parkway Tree Pruning Program: The division will continue to the in-house pruning of City owned trees in Ward 2.
- Work with PD and the CD Director to resolve the vandalism issues at the Metra Station, along with the continued maintenance of the facility.
- Updating and replace of faded, damaged, or missing street traffic and directional signs.
- Work with Staff on the development of a Streets Division of Public Works Policy/Procedures manual.

Street Maintenance
 General Fund: 001
 Department: 488

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	402,227	444,023	493,878	492,764	513,855
40102	Overtime Pay	40,941	83,702	45,000	43,500	47,500
40104	Stand-by-pay	7,598	8,629	9,000	8,669	9,000
40106	Seasonal Employment	25,373	23,202	35,000	34,820	35,000
40108	Longevity Pay	1,300	1,300	1,500	1,500	2,400
41101	FICA Expense	35,219	41,596	44,705	44,466	46,493
41102	IMRF Expense	58,582	69,859	69,606	74,924	74,693
Subtotal - Personnel		571,241	672,311	698,689	700,642	728,941
Contractual Services						
42003	Communications	900	0	0	0	0
42015	Maintenance - Other Equip	6,615	11,839	5,000	4,000	5,000
42017	Maintenance - Vehicles	12,878	7,841	15,000	13,000	15,000
42022	Equipment Rental	6,504	25	4,000	2,000	4,000
42046 *	Forestry Program ¹	87,243	72,702	85,000	85,000	120,000
42047	Mosquito Abatement	41,803	48,801	53,000	59,160	65,000
42049	Gypsy Moth Spraying	20,824	20,824	21,000	21,000	21,000
42054	Dump Fees ²	9,694	8,747	14,000	13,000	7,000
42056	Stream bank/Streetscape	15,250	5,060	20,000	18,000	20,000
42060 *	Sidewalk maintenance ³	7,135	18,629	13,000	35,000	75,000
42089	Education and Training ⁴	1,095	2,464	3,500	3,500	4,000
42090	Dues and Subscriptions ⁵	770	525	1,000	1,000	1,000
42103	Parkway Tree replacement	12,707	13,497	15,000	40,000	20,000
Subtotal - Contractual Services		223,419	210,954	249,500	294,660	357,000

¹ - Brush collection contract

² - Disposal of street sweeping and landscape waste

³ - Replacement of sidewalk and apron section due to utility work

⁴ - APWA, NIMS, Arborist, continuing education

⁵ - APWA, ISA, IAA

* - Includes expanded level items
 Tree Trimming Program
 Sidewalk Replacement Program

Street Maintenance
 General Fund: 001
 Department: 488

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Commodities						
44001	Gasoline	32,388	42,281	33,500	30,000	30,000
44015	Maintenance - Other Equip	24,360	20,782	27,000	20,000	23,000
44017	Maintenance - Vehicles	28,989	27,049	20,000	21,500	22,000
44022	Safety Equipment	1,457	2,866	2,500	2,325	2,500
44083	Snow & Ice Control	0	0	0	5,000	20,000
44099	Other Parts/Materials	6,283	235	7,000	5,300	5,500
Subtotal - Commodities		93,477	93,213	90,000	84,125	103,000
Capital Outlay						
46002	Other Equipment ⁶	8,896	927	50,000	39,352	17,000
Subtotal - Capital Outlay		8,896	927	50,000	39,352	17,000
Other Expenditures						
49004	Conferences/Meetings ⁷	0	0	500	500	500
49099	Miscellaneous	0	0	500	500	500
Subtotal - Other Expenditures		0	0	1,000	1,000	1,000
TOTAL EXPENDITURES		897,033	977,405	1,089,189	1,119,779	1,206,941

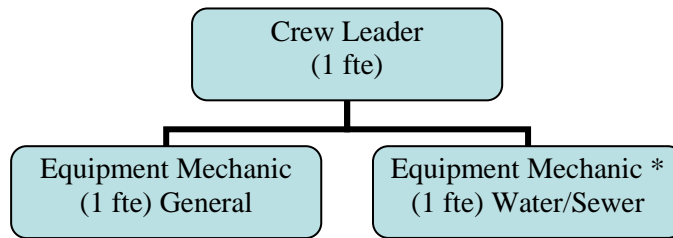
⁶ - See expanded level sheet

⁷ - APWA conference

General Fund - Vehicle Maintenance Division

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	2*	2*	2*
Seasonal	0	0	0
Total fte	2	2	2



**1 equipment mechanic funded out the Water/Sewer Fund*

Narrative

The primary function of the Vehicle Maintenance Division is to provide preventative maintenance and repair to all City vehicles and equipment, both mobile and permanently affixed. This includes, but is not limited to: squad cars, administrative vehicles, and all specialty vehicles and equipment within the Public Works Department. The size of the fleet is currently 100 vehicles, along with approximately 120 pieces of portable equipment. Vehicle Maintenance maintains the fuel dispensing system, which is also used by the Fire Department, Park District and the School District. The Vehicle Maintenance Division staff consists of one Senior Equipment Mechanic / Crew Leader and two Equipment Maintenance Mechanics.

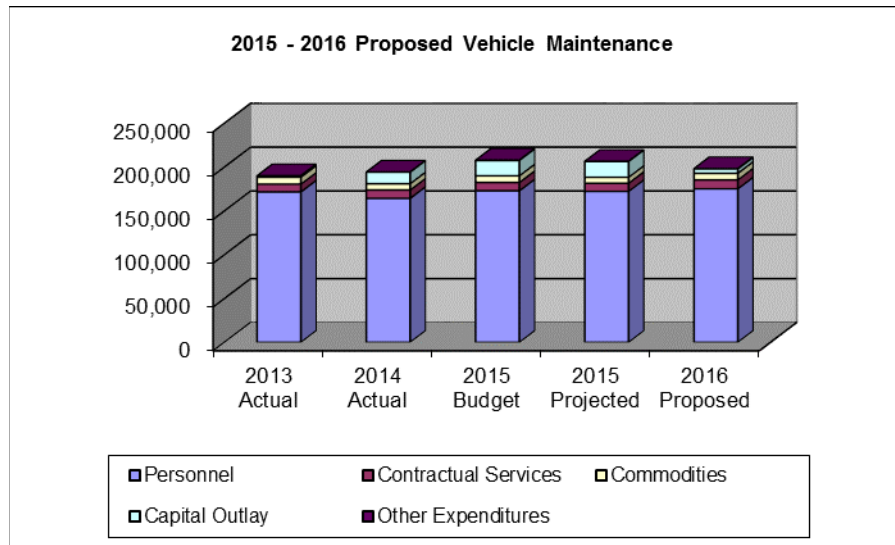
Budget Summary

The budget level of funding allows the Vehicle Maintenance Division to operate in FY 2016 as it did in FY 2015.

Performance Measures

	2013	2012	2011	2010	2009
Repair Orders Completed					
Tire Service					
Replacement	52	88	67	89	90
Repairs	27	40	39	28	32
Repair Orders Completed					
PM Services	291	272	191	141	172
General Repairs	562	603	479	396	366
Brake Jobs	17	18	21	16	30
Snow Fighting Related	73	55	43	83	51
Landscape/Street Sweeping	94	84	69	39	43
Number of Outsourced Services	54	79	63	79	48
<i>Total</i>	1091	1111	920	871	832

Expenditures by type



2014 - 2015 Accomplishments

- Evaluated current frequently used vendors. Looked into different vendors with better service and pricing. This process will continue to occur as a divisional best practice annually.
- Purchased and oversaw the installation of new City fuel system. Installed new fuel system software and setup fuel cards, drivers, vehicles, and PIN numbers.
- Worked with CFA to integrate its operating functions with the new fuel system, which allowed for the continued ability to report data.
- Reevaluated the stocking level of crucial parts, especially snow plow related parts. This process will continue to occur as a divisional best practice annually.
- Reorganized and relocated shop equipment, snow plow blade storage rack and spare key cabinet.

2015 - 2016 Objectives

- Purchase, set-up, and train on the new Ford IDS scan tool. This unit will give us the same data stream access and reprogramming capabilities as a Ford dealership.
- Purchase and install wheel/tire lift for our tire machine.
- Work with the Police Department to assess the viability of up fitting new police cars in house versus using an outside vendor
- Reorganize used items stored in the loft and or auction off items that are no longer needed.
- Investigate how to improve our service information resources for International trucks via online or DVD based system
- Receive training on installation, maintenance, and use of proposed AVL units to be installed in Public Works vehicles.

Vehicle Maintenance
 General Fund: 001
 Department: 489

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	140,394	134,845	141,932	141,795	144,771
40102	Overtime Pay	203	376	1,000	350	500
40107	Leave Time Buy-Back	1,039	0	0	0	0
40108	Longevity Pay	750	750	750	750	1,300
41101	FICA Expense	10,787	10,209	10,992	10,931	11,213
41102	IMRF Expense	18,448	18,072	18,205	18,419	18,014
Subtotal - Personnel		171,621	164,252	172,879	172,246	175,797
Contractual Services						
42015	Maintenance - Other Equip ¹	3,751	4,484	2,500	2,500	2,500
42017	Maintenance - Vehicles	0	0	250	250	250
42089	Education and Training ²	321	234	1,250	1,000	1,250
42090	Dues and Subscriptions ³	4,811	4,812	5,500	5,500	6,200
Subtotal - Contractual Services		8,883	9,530	9,500	9,250	10,200
Commodities						
44001	Gasoline	1,698	1,349	1,200	500	750
44015	Maintenance - Other Equip	3,007	2,543	2,000	2,000	2,250
44017	Maintenance - Vehicles	119	714	1,000	500	750
44022	Safety Equipment	0	113	400	874	775
44099	Other Parts/Materials	3,041	2,426	3,000	3,000	3,000
Subtotal - Commodities		7,865	7,145	7,600	6,874	7,525
Capital Outlay						
46002	Other Equipment ⁴	1,603	13,268	17,500	18,000	5,000
Subtotal - Capital Outlay		1,603	13,268	17,500	18,000	5,000
Other Expenditures						
49004	Conferences/Meetings ⁵	0	0	100	0	100
49099	Miscellaneous	0	0	100	0	100
Subtotal - Other Expenditures		0	0	200	0	200
TOTAL EXPENDITURES		189,973	194,195	207,679	206,370	198,722

¹ - Includes painting of above ground gas storage tank, repair of SL210 ground lift, repair A/C recovery/recharging machine

² - ASE training

³ - ASE, All Data

⁴ - Vacuum Tester, Fuel Dispensing System

⁵ - ASE, misc. fleet seminars

General Fund – Central Services

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total fte	0	0	0

No employees are budgeted out of this department.

Narrative

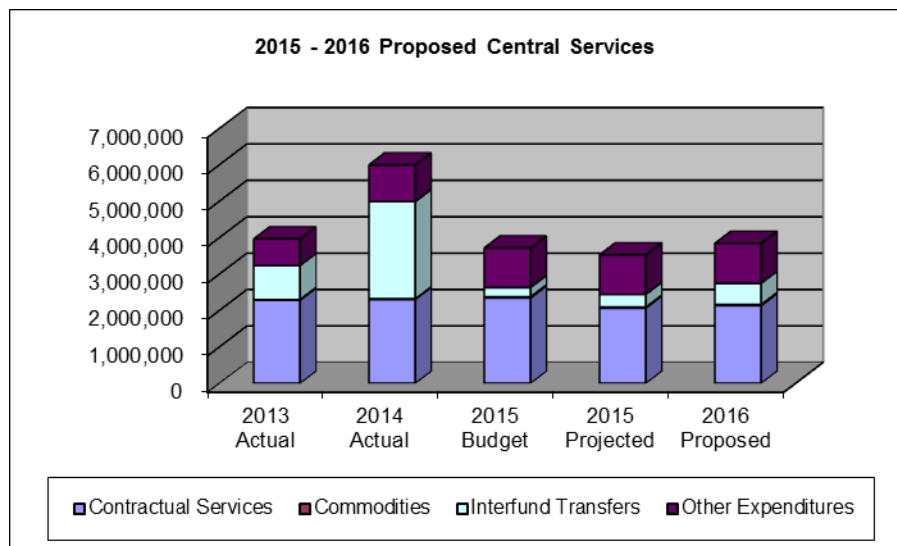
The Central Services Department accounts for General Fund expenditures that are not easily or explicitly assigned to a particular department. Highlights of this department are health care costs, property/casualty premiums, transfers to other funds, and the contribution to the Police Pension Fund.

Budget Summary

The budget level of funding allows the Central Services Department to operate the same in FY 2016 as it did in FY 2015. The large spike in Interfund transfers in the FY2014 projected column is due to the funding of the Royal Oaks project and costs associated with land acquisition.

The increase in the FY 2016 budget is due to an increase in Interfund transfers due to the changing of the funding of City vehicles, which is somewhat offset by a decrease in health insurance costs. The Police Pension Contribution for FY2016 is only \$4,056 over the prior year. Previous years have averaged \$80-\$85 thousand.

Expenditures by type



Central Services
 General Fund: 001
 Department: 499

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Contractual Services						
42001	Telephone/Alarm Line	167,280	156,638	145,000	154,000	155,000
42005	Printing	9,551	13,313	9,600	9,500	9,500
42011	Maintenance - Buildings ¹	83,270	79,543	82,000	81,500	85,000
42019	Maintenance Agreement ²	10,540	12,720	14,500	10,765	12,500
42022	Equipment Rental ³	23,114	22,923	25,000	22,000	23,000
42031	Auditing Services	32,750	30,875	36,000	35,500	36,000
42034	Professional Services	27,031	26,048	23,000	22,750	23,500
42043	Insurance Premiums	338,592	314,715	290,000	281,208	285,000
42044	Claims Settlement	9,995	18,420	15,000	0	0
42061	Health Care	1,562,816	1,617,825	1,700,000	1,450,000	1,500,000
42085	Tuition Reimbursement	2,132	0	0	0	0
42088	Employee Development ⁴	0	0	2,500	0	0
42095	Employee Recruitment	140	480	800	350	500
42096	Candidate Medical	523	981	500	700	600
42097	Unemployment Compensation	12,361	0	0	0	0
42101	Real Estate Taxes	1,005	11,400	0	0	0
Subtotal - Contractual Services		2,281,100	2,305,881	2,343,900	2,068,273	2,130,600
Commodities						
44002	Postage	14,137	16,346	16,000	14,675	15,500
44011	Maintenance - Buildings ⁵	7,623	1,310	20,000	12,460	20,000
44100	Etiquette Considerations	340	602	500	200	350
Subtotal - Commodities		22,100	18,258	36,500	27,335	35,850
Interfund Transfers						
48041	To Capital Projects	0	1,300,000	0	0	0
48042	To Equipment Replacement	350,000	301,050	240,000	142,927	0
48045	To Land Acquisition	581,500	1,065,253	10,000	10,000	10,000
48051	To C.E.R.F	0	0	0	0	550,000
Subtotal - Interfund Transfers		931,500	2,666,303	250,000	152,927	560,000
Other Expenditures						
49041	Employee Recognition	5,494	7,889	8,000	7,500	8,000
49043	Safety Program ⁶	1,058	726	1,200	500	1,000
49048	Wellness Program ⁷	798	2,394	3,000	2,750	3,000
49085	Generator Grant Program	28,415	7,235	0	0	10,000
49086	Police Pension Contribution ⁸	638,556	935,385	1,019,884	1,019,884	1,023,940
49091	O'Hare Noise Sub-Committee	0	0	0	0	3,000
49100	Credit Card Fees	600	684	700	0	0
49999	Sales Tax Rebate Program	56,136	56,532	55,000	56,500	57,000
Subtotal - Other Expenditures		731,057	1,010,845	1,087,784	1,087,134	1,105,940
TOTAL EXPENDITURES		3,965,757	6,001,287	3,718,184	3,335,669	3,832,390

¹ - New Janitorial Service Contract

² - HVAC Agreement

³ - Copier Leases

⁴ - Increased online training, specifically in sensitivity and harassment

⁵ - Replacement of HVAC rooftop units, lighting fixtures, other building repairs

⁶ - DOT Drug screen, safety kits, tetanus shots

⁷ - Annual Health Fair, EAP, Wellness Activities

⁸ - Contribution budgeted out of the Police Department Budget until FY 2010

Road & Bridge Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

The Road and Bridge Fund is a special revenue fund that is funded by Property Taxes and interest income, which are used to support the Capital Projects Fund, City roadway signage, striping, restoration due to utility operations, minor patchwork, and some natural gas street lights.

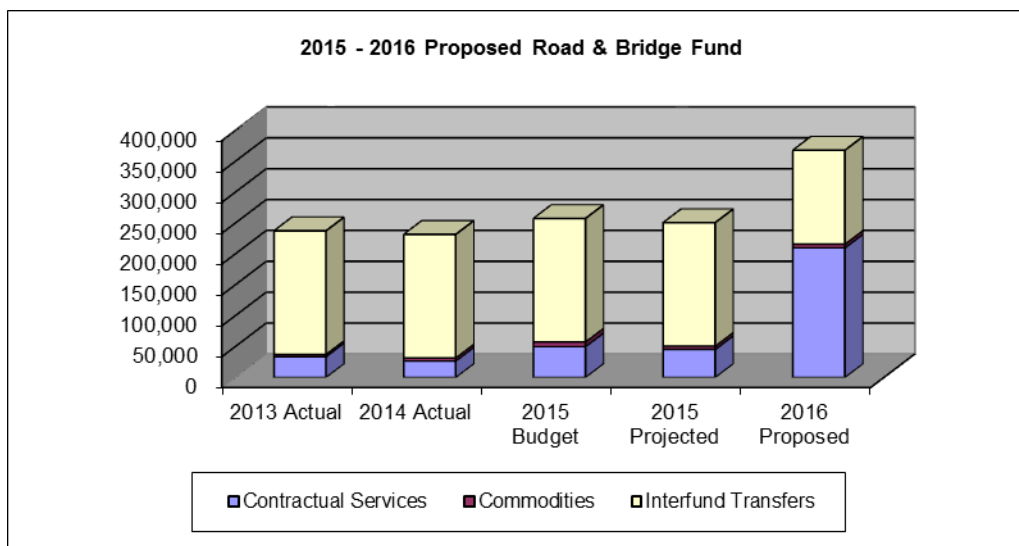
This fund is reported as a Nonmajor Fund in the City's CAFR.

Budget Summary

The budget level of funding allows the Road and Bridge Fund to operate the same in FY 2016 as it did in FY 2015. There are 5 changes to the composition of the Fund however.

A transfer to the CIP has been transferred out of this account; however in this year's budget, that transfer has been replaced with 3 expanded level items: expanded roadway striping program, a small area resurfacing program and street sweeping. Also included in this budget is a one-time transfer for the purchase of one Streets Division vehicle.

Expenditures by type



ROAD & BRIDGE FUND
Fund: 002

<u>Account #</u>	<u>Description</u>	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
REVENUES						
Taxes						
31155	R.E. Taxes-Current	219,996	222,352	220,000	227,406	230,000
31160	Property Tax-Prior Years	36	84	0	0	0
32020	Replacement Tax	2,462	2,817	2,500	2,485	2,500
Subtotal - Real Estate Taxes		222,494	225,253	222,500	229,891	232,500
Investment Income						
31310	Interest on Investment	355	1,629	1,500	1,475	1,450
Subtotal - Investment Income		355	1,629	1,500	1,475	1,450
TOTAL REVENUE		222,848	226,882	224,000	231,366	233,950

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
EXPENDITURES						
Contractual Services						
42040	Traffic Signs/Traffic Control	12,093	8,173	20,000	18,000	20,000
42082 *	Pavement Striping	16,757	11,963	15,000	15,444	40,000
42084 *	Road Resurfacing/Repair	4,788	6,543	15,000	12,000	90,000
42110 *	Street Sweeping	0	0	0	0	60,000
Subtotal - Contractual Services		33,638	26,679	50,000	45,444	210,000
Commodities						
44052	Natural Gas Utilities ¹	3,787	5,001	5,000	5,300	6,000
44099	Other Parts/Materials	0	0	2,500	0	0
Subtotal - Commodities		3,787	5,001	7,500	5,300	6,000
Interfund Transfers						
48041	To Capital Projects Fund	200,000	200,000	200,000	200,000	0
48051	To CERF	0	0	0	0	152,000
Subtotal - Interfund Transfers		200,000	200,000	200,000	200,000	152,000
TOTAL EXPENDITURES		237,426	231,680	257,500	250,744	368,000
Fund Surplus (Deficit)		(14,577)	(4,798)	(33,500)	(19,378)	(134,050)
Fund Balance-Beginning		540,871	526,294	523,328	521,496	502,118
Fund Balance-Ending		526,294	521,496	489,828	502,118	368,068
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	526,294	521,496	489,828	502,118	368,068
	Committed	0	0	0	0	0
	Assigned	0	0	0	0	0
	Unassigned	0	0	0	0	0
Ending Fund Balance		526,294	521,496	489,828	502,118	368,068

¹ - Royal Oaks gas lights

* - Includes expanded level item
 Roadway Striping Program
 Pavement Patching Program
 Street Sweeping Program

Motor Fuel Tax Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total FTE	0	0	0

No employees are budgeted out of this fund.

Narrative

The Motor Fuel Tax Fund is a special revenue fund established to account for the municipal portion of motor fuel tax revenues, collected and distributed by the State of Illinois, which are used to pay for the maintenance and improvement of City streets, streetlights, and salt purchases. Revenues for the Motor Fuel Tax Fund are received from the State based on a per capita formula.

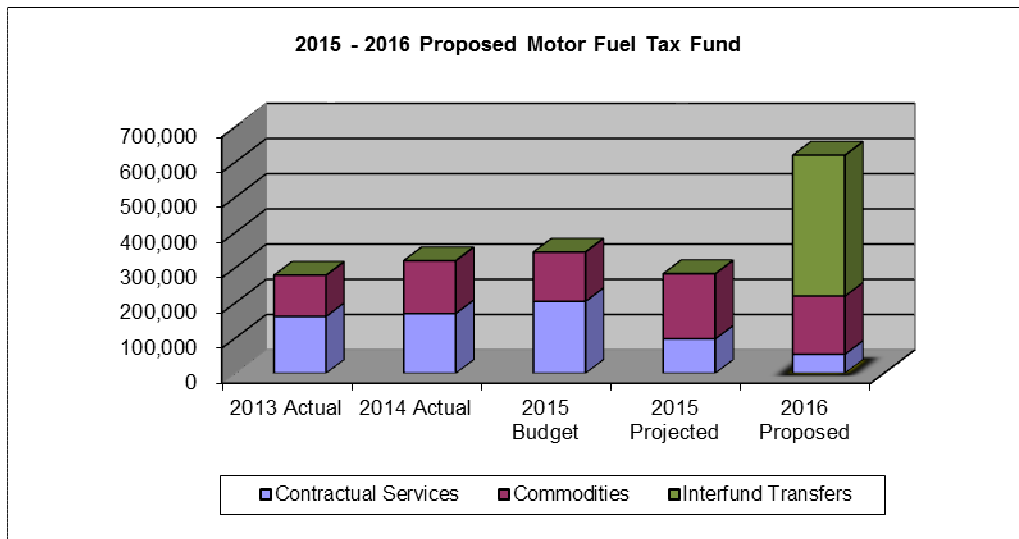
This fund is reported as a Nonmajor Fund in the City’s CAFR.

Budget Summary

The budget level of funding allows the Motor Fuel Tax Fund to operate the same in FY 2016 as it did in FY 2015.

The elimination of the equipment rental (vehicle lease) payments has been offset by the increase in the snow and ice control (salt/beet juice) costs.

Expenditures by type



MOTOR FUEL TAX FUND
Fund: 008

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Intergovernmental						
32015	Allotments	392,487	398,730	332,000	459,361	340,000
Subtotal - Intergovernmental		392,487	398,730	332,000	459,361	340,000
Investment Income						
31310	Interest on Investment	468	605	600	575	550
Subtotal - Investment Income		468	605	600	575	550
TOTAL REVENUE		392,955	399,335	332,600	459,936	340,550
EXPENDITURES						
Contractual Services						
42010	Street Light Maintenance ¹	51,130	60,261	40,000	40,000	50,000
42022	Equipment Rental (PW Vehicles)	105,895	105,532	160,000	53,358	0
42040	Traffic Signal Maintenance ²	4,396	4,164	4,400	4,400	4,500
Subtotal - Contractual Services		161,422	169,957	204,400	97,758	54,500
Commodities						
44051	Electric Utilities ³	56,522	56,792	70,000	65,000	65,000
44083	Snow & Ice Control ⁴	60,406	92,997	70,000	120,000	100,000
Subtotal - Commodities		116,928	149,789	140,000	185,000	165,000
Interfund Transfers						
48041	To Capital Projects Fund	0	0	0	0	400,000
Subtotal - Interfund Transfers		0	0	0	0	400,000
TOTAL EXPENDITURES		278,350	319,746	344,400	282,758	619,500
Fund Surplus (Deficit)		114,605	79,589	(11,800)	177,178	(278,950)
Fund Balance-Beginning		497,048	611,653	719,003	691,242	868,420
Fund Balance - Ending		611,653	691,242	707,203	868,420	589,470
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	611,653	691,242	707,203	868,420	589,470
	Committed	0	0	0	0	0
	Assigned	0	0	0	0	0
	Unassigned	0	0	0	0	0
Ending Fund Balance		611,653	691,242	707,203	868,420	589,470

¹ - Contractual maintenance of City owned street lights

² - Contractual maintenance of traffic signals

³ - City street lights

⁴ - Salt and liquid anti-icing agents

Tourism Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0.80	0.00*	0.00*
Part time	2	2	2
Total FTE	1.55	.075	0.75

* - In past budgets, there were three employees partially budgeted out of the Tourism Fund. Beginning in FY2015, those employees were completely budgeted for out of the General Fund.

Part time fte: 0.75 total – Dial-A-Ride driver (2) (Previously 1 fte)

Narrative

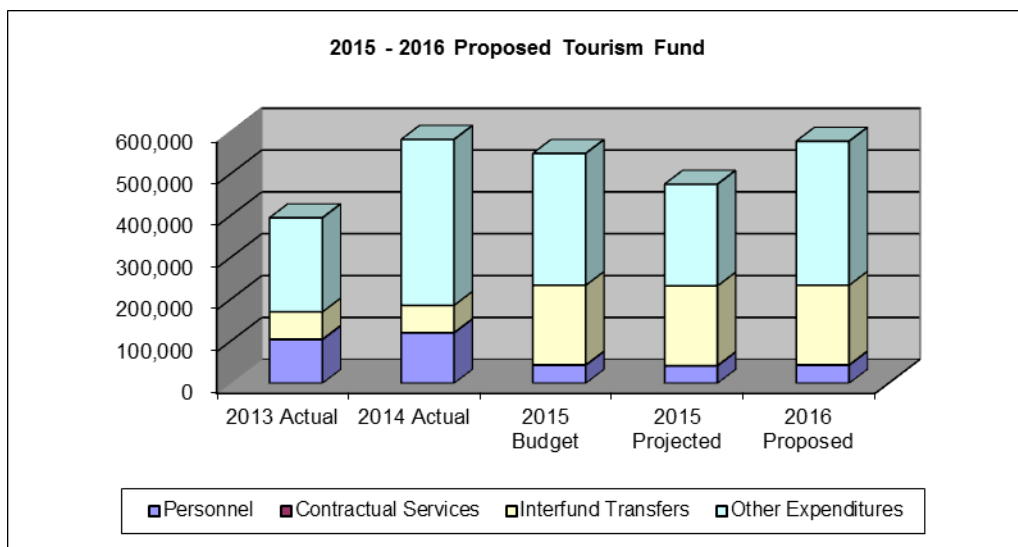
The Tourism Fund is a special revenue fund established to account for the tourism/special event activities of the City. The primary revenue source for this fund is from Hotel/Motel taxes. The City receives 5% of room fees from the two hotels within the City limits.

This fund is reported as a Non-major Fund in the City’s CAFR.

Budget Summary

The budget level of funding allows the Tourism Fund to operate in FY 2016 the same as it did in FY 2015, and also includes one expanded level item for Community Branding.

Expenditures by type



TOURISM FUND
Fund: 009

<u>Account #</u>	<u>Description</u>	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
REVENUES						
Taxes						
32030	Hotel Tax	330,154	317,677	335,000	350,000	340,000
32065	Video Gaming	7,821	71,781	76,500	80,000	85,000
Subtotal - Other Taxes		337,976	389,458	411,500	430,000	425,000
Investment Income						
31310	Interest on Investment	148	134	170	150	155
Subtotal - Investment Earnings		148	134	170	150	155
Miscellaneous						
39150	Senior Bus Fees	2,935	2,508	3,000	3,100	3,250
39405	Prairie Fest Revenue	115,504	114,534	120,000	112,000	120,000
Subtotal - Miscellaneous		118,439	117,042	123,000	115,100	123,250
TOTAL - REVENUE		456,563	506,634	534,670	545,250	548,405

TOURISM FUND
Fund: 009

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
EXPENDITURES						
Personnel						
40101	Salaries	43,333	47,599	0	0	0
40102	Overtime Pay	15,000	19,000	0	0	0
40105	Part-time Employment	32,377	39,162	40,000	38,500	40,000
41101	FICA Expense	6,096	8,093	3,060	2,945	3,060
41102	IMRF Expense	7,530	6,440	0	0	0
Subtotal - Personnel		104,336	120,294	43,060	41,445	43,060
Contractual Services						
42038	Public Trans(Van Lease Pmt)	1,300	1,200	1,200	1,200	1,200
Subtotal - Contractual Services		1,300	1,200	1,200	1,200	1,200
Interfund Transfers						
48001	To General Fund	65,000	65,000	190,000	190,000	200,000
Subtotal - Interfund Transfers		65,000	65,000	190,000	190,000	200,000
Other Expenditures						
49025	Convention/Visitors Bureau ¹	27,000	54,000	27,000	0	27,000
49032	Wood Dale Historical	6,000	11,500	11,500	11,500	11,500
49033	Veteran's Memorial	(8,163)	800	0	0	0
49036	Community Events ²	151,792	157,811	130,000	142,000	160,000
49037	Landscape/streetscape	19,659	22,592	50,000	21,500	50,000
49040	Student Essay Contest	2,400	2,400	2,400	2,400	2,400
49050	Community Signage	0	0	50,000	49,500	50,000
49055	Economic Development	11,611	139,798	30,000	5,000	30,000
49070	Community Donations	5,183	4,720	4,000	2,500	3,000
49094	Seasonal Decorations	9,264	2,374	10,000	8,500	10,000
Subtotal - Other Expenditures		224,746	395,995	314,900	242,900	343,900
TOTAL EXPENDITURES		395,382	582,489	549,160	475,545	588,160
Fund Surplus (Deficit)		61,180	(75,855)	(14,490)	69,705	(39,755)
Fund Balance - Beginning		117,501	178,681	193,691	102,826	172,531
Fund Balance - Ending		178,681	102,826	179,201	172,531	132,776
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	178,681	102,826	179,201	172,531	132,776
	Committed	0	0	0	0	0
	Assigned	0	0	0	0	0
	Unassigned	0	0	0	0	0
Ending Fund Balance		178,681	102,826	179,201	172,531	132,776

¹ - Annual contribution to Chicago NW Convention Bureau

² - Prairie Fest, parade, sounds of summer donation, volunteer dinner, etc.

Narcotics Forfeiture Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total fte	0	0	0

No employees are budgeted out of this fund.

Narrative

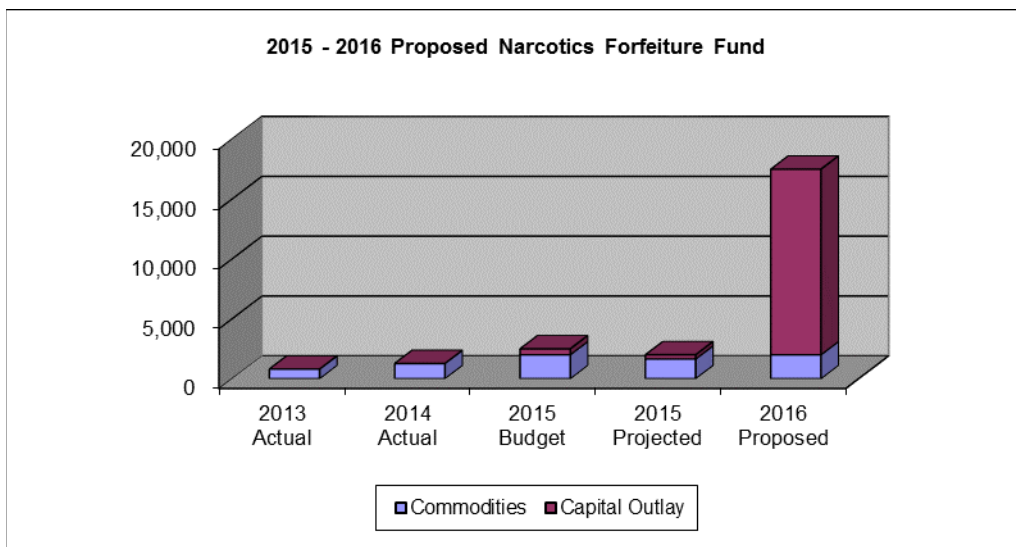
The Narcotics Forfeiture Fund is a special revenue fund established to account for the deposit of local seizure/forfeited monies associated with narcotics investigations. This includes local seizures and assists to federal agencies such as the DEA. These funds can only be used to further narcotics enforcement by statute and are primarily used for the K-9 unit expenses, and are not consistent from year to year due to the nature of investigations and the time involved for the final disposition of money by the courts.

This fund is reported as a Nonmajor Fund in the City's CAFR.

Budget Summary

The budget level of funding allows the Narcotics Forfeiture Fund to operate in FY 2016 the same as it did in FY 2015, with the addition of a new K9 and handler.

Expenditures by type



NARCOTICS FORFEITURE FUND
Fund: 011

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Investment Income						
31310	Interest on Investment	28	20	30	0	0
Subtotal - Investment Income		28	20	30	0	0
Miscellaneous						
39091	Forfeited Funds	226	1,319	500	174	400
39880	Auction Proceeds	0	0	0	0	0
Subtotal - Miscellaneous		226	1,319	500	174	400
TOTAL REVENUE		254	1,339	530	174	400
EXPENDITURES						
Commodities						
44049	Canine Unit Expenses	803	1,269	2,000	1,650	2,000
Subtotal - Commodities		803	1,269	2,000	1,650	2,000
Capital Outlay						
46012 *	Police Equipment	0	0	500	350	15,500
Subtotal - Capital Outlay		0	0	500	350	15,500
TOTAL EXPENDITURES		803	1,269	2,500	2,000	17,500
Fund Surplus (Deficit)		(549)	70	(1,970)	(1,826)	(17,100)
Fund Balance - Beginning		41,152	40,603	40,101	40,673	38,847
Fund Balance - Ending		40,603	40,673	38,131	38,847	21,747
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	40,603	40,673	38,131	38,847	21,747
	Committed	0	0	0	0	0
	Assigned	0	0	0	0	0
	Unassigned	0	0	0	0	0
Ending Fund Balance		40,603	40,673	38,131	38,847	21,747

* - Includes expanded level item
 New K-9 Unit and training

General Capital Projects Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

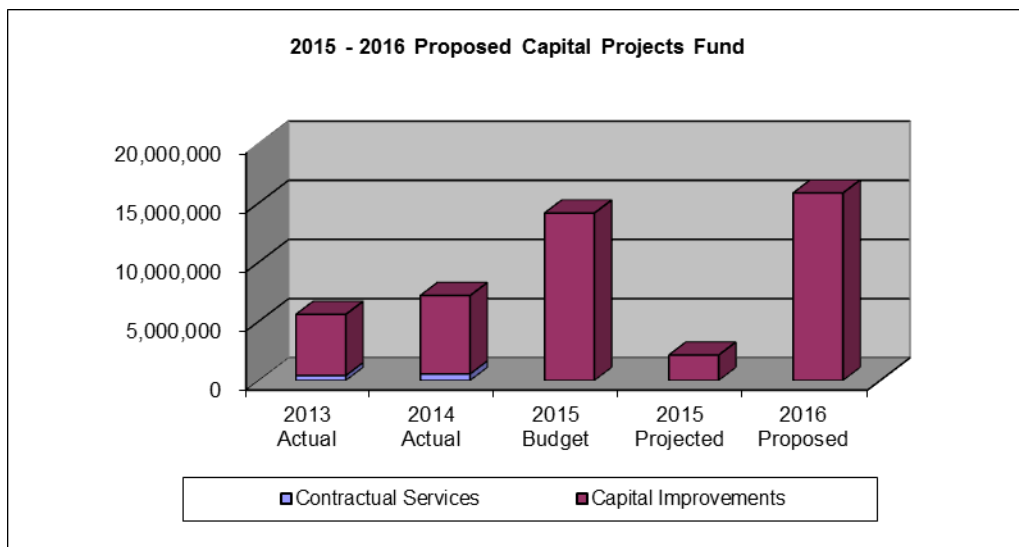
The General Capital Projects Fund is a capital projects type of fund established with transfers from other funds, to account for the acquisition and construction of capital assets of governmental fund operations. Capital Projects revenues are received from the Utility Tax on electric and natural gas charges, and the 1% Non-Home Rules Sales Tax. Fund Balance is used when current year expenditures exceed the transfers in.

This fund is reported as a Major Fund in the City’s CAFR.

Budget Summary

This funding level allows the General Capital Projects Fund to operate in FY 2016 as it did in FY 2015.

Expenditures by type



CAPITAL PROJECTS FUND
Fund: 041

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Taxes						
32055	Non-home rule sales tax	2,393,719	2,494,354	2,400,000	2,400,000	2,500,000
32280	Utility Tax Revenue	844,401	889,975	1,000,000	1,000,000	1,000,000
Subtotal - Taxes		3,238,120	3,384,329	3,400,000	3,400,000	3,500,000
Intergovernmental						
31303	From DuPage County	0	39,381	0	0	0
31304	From IDOT	738,774	1,151,072	10,100,000	626,608	10,100,000
31305	From METRA	1,585	0	590,000	590,000	0
31306	From Village of Itasca	0	0	0	0	0
31308	From Addison Township	0	0	0	0	0
31309	DCEO Grant	105,159	252,075	0	0	0
Subtotal - Intergovernmental		845,518	1,442,528	10,690,000	1,216,608	10,100,000
Investment Income						
31310	Interest on Investment	31,182	6,079	15,100	15,000	15,000
38310	Unrealized Gain/Loss on Investment	6,661	20,196	0	0	0
38315	Realized Gain/Loss on Investments	(12,235)	94	0	0	0
Subtotal - Investment Income		25,608	41,369	45,100	15,000	15,000
Interfund Transfers						
38001	General Fund	0	1,300,000	0	0	0
38002	Road & Bridge Fund	200,000	200,000	200,000	200,000	0
38008	Motor Fuel Tax Fund	0	0	0	0	400,000
38061	Commuter Parking Lot	691,674	0	0	0	0
Subtotal - Interfund Transfers		891,674	200,000	200,000	200,000	400,000
Miscellaneous						
39999	Miscellaneous ¹	0	1,759	0	0	0
Subtotal - Miscellaneous		0	1,759	0	0	0
TOTAL REVENUE		5,000,920	5,069,985	14,335,100	4,831,608	14,015,000

¹ - Ethan Woods LOC in FY 2014

CAPITAL PROJECTS FUND
Fund: 041

<u>Account #</u>	<u>Description</u>	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
EXPENDITURES						
Contractual Services						
42034	Professional Services	2,856	1,773	100	0	0
42080	Intersection Feasibility	417,174	555,610	0	0	0
Subtotal - Contractual Services		420,030	557,383	100	0	0
Capital Improvements						
46031	Street Improvements	2,989,779	5,826,337	1,052,000	29,000	1,564,000
46032	Sidewalk/Curb Improvements	285	94,274	128,000	21,875	342,000
46033	Bridge Improvements	297	3,615	15,000	8,190	10,000
46034	Storm Sewer	140,593	500	1,543,000	1,315,620	2,345,000
46035	Alleys	236,705	0	0	0	0
46036	PW Building Improvements	2,617	14,894	0	0	0
46037	City Hall Improvements	124,140	70,427	211,000	170,214	360,000
46039	Police Department Improvements	0	0	84,000	51,738	63,460
46041	Forestry	8,394	30,350	160,000	50,000	195,000
46042	GIS	44,036	19,783	17,000	20,000	0
46043	Information Technology	123,781	503,997	50,000	50,000	70,000
46044	Decorative Street Lights	389,967	0	0	0	0
46051	Public Safety	0	0	20,000	20,000	0
46052	Metra Lot	750,723	0	0	0	0
46053	Street Lights	0	8,602	25,000	23,000	50,000
46056	Strategic Plan - Org. Study	0	0	30,000	20,924	0
46058	Façade Program	0	12,850	0	120,000	100,000
46062	LED Lighting Conversion	300,295	0	0	0	0
46063	Elgin O'Hare	0	0	700,000	241,000	200,000
46064	Wood Dale & Irving Safety Project	0	0	10,100,000	0	10,158,000
46065	ComEd Power Lines	0	0	0	0	200,000
46066	O'Hare Noise	0	0	0	0	50,000
46067	WWTP/Veteran's Memorial	0	0	0	0	125,000
46094	Irving Park/Salt Creek Bridge	46,288	23,296	0	0	0
Subtotal - Capital Improvements		5,157,901	6,608,925	14,135,000	2,141,561	15,832,460
TOTAL EXPENDITURES		5,577,931	7,166,308	14,135,100	2,141,561	15,832,460
Fund Surplus (Deficit)		(577,011)	(2,096,323)	200,000	2,690,047	(1,817,460)
Fund Balance - Beginning		2,775,279	2,198,268	768,597	101,945	2,791,992
Fund Balance - Ending		2,198,268	101,945	968,597	2,791,992	974,532
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	0	0	0	0	0
	Committed	0	0	0	0	0
	Assigned	2,198,268	101,945	968,597	2,791,992	974,532
	Unassigned	0	0	0	0	0
Ending Fund Balance		2,198,268	101,945	968,597	2,791,992	974,532

Equipment Replacement Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

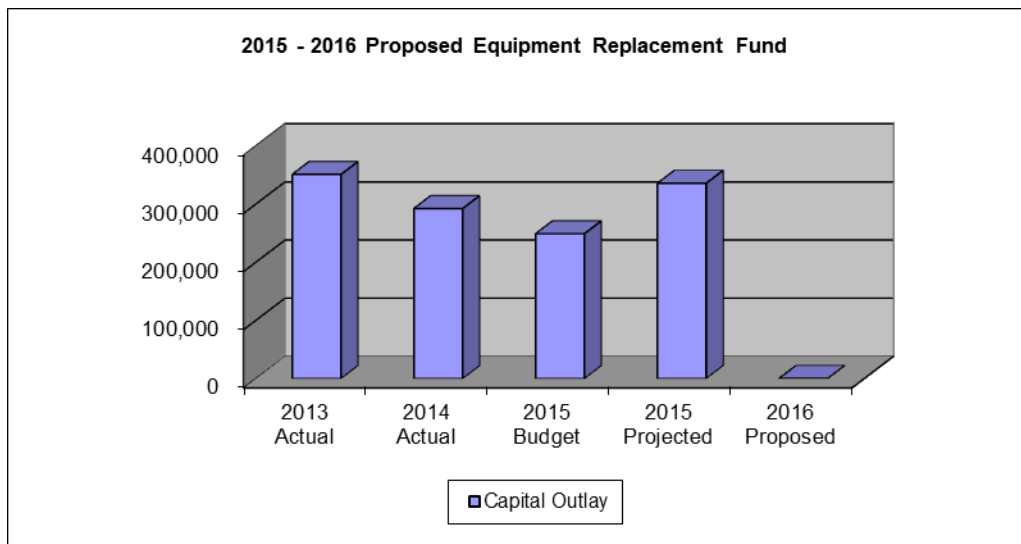
The Equipment Replacement Fund is a capital projects fund established to provide monies to purchase municipal vehicles and equipment used in City operations.

This fund is reported as a Nonmajor Fund in the City’s CAFR.

Budget Summary

This Fund was eliminated in the FY 2016 budget. All vehicle purchases have been moved to the City’s new CERF Fund (051), and all non-vehicle purchases have been moved to the operating department responsible for those items.

Expenditures by type



EQUIPMENT REPLACEMENT FUND
Fund: 042

<u>Account #</u>	<u>Description</u>	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
REVENUES						
Investment Income						
31310	Interest on Investments	74	79	100	0	0
Subtotal - Investment Income		74	79	100	0	0
Interfund Transfers						
38001	General Fund	350,000	301,050	240,000	142,927	0
Subtotal - Interfund Transfers		350,000	301,050	240,000	142,927	0
TOTAL REVENUE		350,074	301,129	240,100	142,927	0
EXPENDITURES						
Capital Outlay						
46011	Vehicles	304,637	207,222	197,000	301,018	0
46012	Police Operating Equipment	41,598	37,609	43,425	34,600	0
46125	Radio System	4,670	47,522	8,500	0	0
Subtotal - Capital Outlay		350,905	292,353	248,925	335,618	0
TOTAL EXPENDITURES		350,905	292,353	248,925	335,618	0
Fund Surplus (Deficit)		(831)	8,776	(8,825)	(192,691)	0
Fund Balance-Beginning		184,746	183,915	203,065	192,691	0
Fund Balance-Ending		183,915	192,691	194,240	0	0
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	0	0	0	0	0
	Committed	173,490	220,181	239,006	0	0
	Assigned	11,256	(36,266)	(44,766)	0	0
	Unassigned	0	0	0	0	0
Ending Fund Balance		183,915	192,691	194,240	0	0

Land Acquisition Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

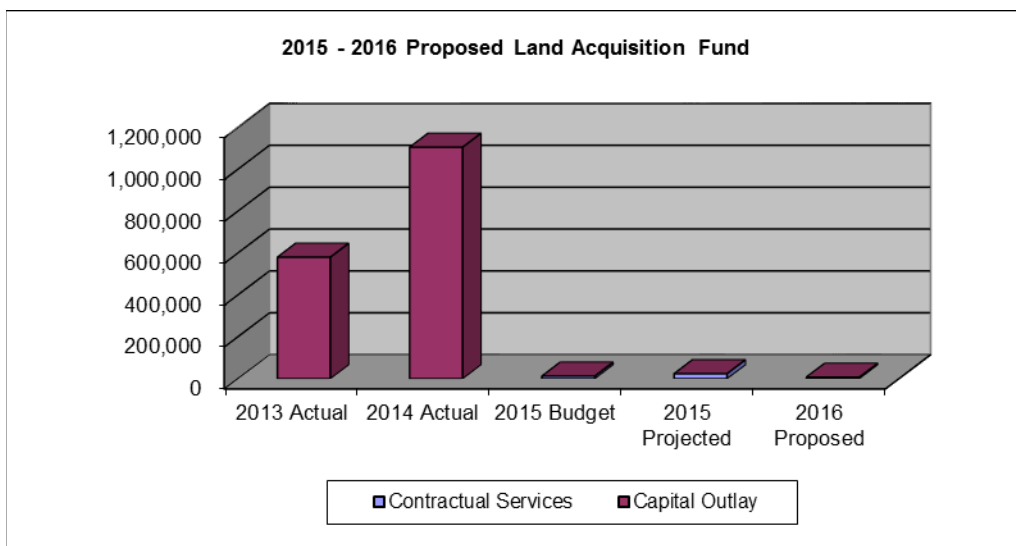
Land Acquisition Fund – A capital projects fund established to account for the City’s land acquisition expenditures.

This Fund had been dormant since the end of FY 2009, but was reestablished in the FY 2012 budget. The City is currently establishing a property buy-out program, and intends to use this Fund for those purchases.

Budget Summary

For FY 2013, there were two properties purchased along Commercial Street to advance the City’s plans for economic development. For FY 2014, the City entered into a reimbursing grant agreement with FEMA to purchase properties that are in the flood zone. For FY 2016, the only planned expenditures are accrued property taxes to be paid on the properties that the City purchased in FY 2015.

Expenditures by type



LAND ACQUISITION FUND
Fund: 045

<u>Account #</u>	<u>Description</u>	<u>4/30/2013</u> <u>Actual</u>	<u>4/30/2014</u> <u>Actual</u>	<u>4/30/2015</u> <u>Budget</u>	<u>4/30/2015</u> <u>Projected</u>	<u>4/30/2016</u> <u>Proposed</u>
REVENUES						
Investment Earnings						
31310	Interest on Investment	9	2	10	5	7
32035	Harris Bank	5,000	5,000	5,000	5,000	5,000
Subtotal - Investment Earnings		5,009	5,002	5,010	5,005	5,007
Interfund Transfers						
38001	From General Fund	581,500	1,065,253	10,000	190,000	10,000
Subtotal - Interfund Transfers		581,500	1,065,253	10,000	190,000	10,000
Miscellaneous						
31302	From FEMA	0	0	763,500	780,554	0
32101	Real Estate Taxes	0	0	0	0	0
39530	Reimbursement at closing	0	0	0	0	0
Subtotal - Miscellaneous		0	0	763,500	780,554	0
TOTAL REVENUE		586,509	1,070,255	778,510	975,559	15,007
EXPENDITURES						
Contractual Services						
42101	Real Estate Taxes	0	0	12,000	23,606	7,000
Subtotal - Contractual Services		0	0	12,000	23,606	7,000
Capital Outlay						
45015	Principal - Debt Certificates	0	0	0	0	0
46040	Purchase of Property	580,157	1,105,263	0	0	0
Subtotal - Capital Outlay		580,157	1,105,263	0	0	0
TOTAL EXPENDITURES		580,157	1,105,263	12,000	23,606	7,000
Fund Surplus (Deficit)		6,352	(35,008)	766,510	951,953	8,007
Fund Balance - Beginning		15,006	21,358	26,361	(13,650)	938,303
Fund Balance - Ending		21,358	(13,650)	792,871	938,303	946,310
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	0	0	0	0	0
	Committed	0	0	0	0	0
	Assigned	21,358	(13,650)	792,871	938,303	946,310
	Unassigned	0	0	0	0	0
Ending Fund Balance		21,358	(13,650)	792,871	0	0



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Capital Equipment Replacement Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total fte	0	0	0

No employees are budgeted out of this fund.

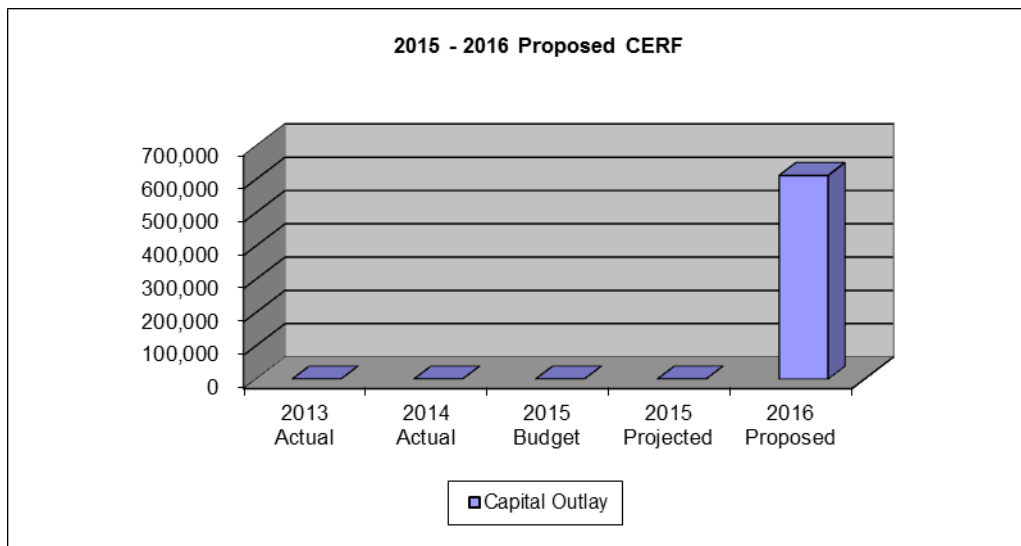
Narrative

The Capital Equipment Replacement Fund (CERF) is an internal service fund established to provide monies to purchase municipal vehicles. This Fund operates as a sinking fund (or a depreciation fund) for vehicle purchases. By funding the purchase of the City’s vehicles over multiple years, the City can avoid “sticker shock” that sometimes accompanies a “pay as you go” system.

Budget Summary

This Fund is new in the FY 2016 budget. All vehicle purchases that were previously budgeted out of the Equipment Replacement Fund (042) have been moved to this Fund. All non-vehicle purchases have been moved to the operating department responsible for those items. The first 1-3 years of funding will be higher than the recurring amount due to the need to “catch-up” for the funding of years 1 and 2. After the fund is established, the annual funding will normalize and a greater amortization schedule can be taken into account.

Expenditures by type



CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)
Fund: 051

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Investment Income						
31310	Interest on Investments	0	0	0	0	50
Subtotal - Investment Income		0	0	0	0	50
Miscellaneous						
39880	Auction Proceeds	0	0	0	0	40,000
Subtotal - Miscellaneous		0	0	0	0	40,000
Interfund Transfers						
38001	General Fund	0	0	0	0	550,000
38002	Road & Bridge	0	0	0	0	152,000
38066	Water/Sewer	0	0	0	0	300,000
Subtotal - Interfund Transfers		0	0	0	0	1,002,000
TOTAL REVENUE		0	0	0	0	1,042,050
EXPENDITURES						
Capital Outlay						
46011	Vehicles - Governmental ¹	0	0	0	0	423,800
46066	Vehicles - Enterprise ²	0	0	0	0	188,000
Subtotal - Capital Outlay		0	0	0	0	611,800
TOTAL EXPENDITURES		0	0	0	0	611,800
Fund Surplus (Deficit)		0	0	0	0	430,250
Fund Balance-Beginning		0	0	0	0	0
Fund Balance-Ending		0	0	0	0	430,250
Ending Fund Balance Breakdown						
	Nonspendable	0	0	0	0	0
	Restricted	0	0	0	0	0
	Committed	0	0	0	0	430,250
	Assigned	0	0	0	0	0
	Unassigned	0	0	0	0	0
Ending Fund Balance		0	0	0	0	430,250

¹ - General Fund, Road & Bridge, MFT, Tourism

² - Metra, Water & Sewer



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Vehicle Roster and Replacement Schedule

Unit #	Year	Est Replace	Make/Model	Cost	Department	2016	2017	2018	2019
100	2011	2019	Ford Escape	\$ 21,918	Administration				\$ 31,000
101	2008	2017	Ford Taurus	\$ 20,038	Administration		\$ 24,395		
103	2001		Chevy Venture	\$ 1	Administration				
104	2011		Ford E-350, Pace Van	Leased	Administration				
105	2007		Ford Crown Victoria	\$ 20,172	Administration	\$ 23,800			
151	2010	2018	Ford Fusion	\$ 14,530	Community Development			\$ 25,500	
152	2010	2018	Ford Fusion	\$ 14,340	Community Development			\$ 25,500	
153	2005		Ford Taurus	\$ 14,961	Community Development				
154	2008	2016	Ford Taurus	\$ 20,038	Community Development		\$ 24,395		
201	2012	2022	Ford F-350 4x4 Pickup	\$ 32,391	Street Department				
202	2001	2016	Chev K2500	\$ 27,500	Public Works	\$ 35,000			
206	2007	2016	Ford Crown Victoria ¹	\$ 20,172	Street Department	\$ 35,000			
208	2007		Ford Crown Victoria	\$ 20,172	Street Department				
210	2011	2021	Ford F-350 4x4 Pickup	\$ 43,313	Street Department				
211	2012	2027	Ford F-550 Service Body	\$ 70,020	Street Department				
223	2015	2027	Ford F-550 Dump Truck	\$ 77,261	Street Department				
224	2006	2016	Ford F-550 Dump Truck	\$ 77,261	Street Department	\$ 74,000			
225	2008	2020	Ford F-550 Dump Truck	\$ 67,009	Street Department				
226	2007	2019	Ford F-550 Aerial Lift Truck	\$103,000	Street Department				\$ 195,000
227	2009	2024	Ford F-550 Chipper Truck	\$ 45,600	Street Department				
231	2012	2024	IHC 4-wheel Dump Truck	\$ 149,809	Street Department				
232	2003	2027	IHC 4-wheel Dump Truck	\$ 86,044	Street Department				
233	2014	2026	IHC 4-wheel Dump Truck	\$ 76,828	Street Department				
234	2013	2025	IHC 4-wheel Dump Truck	\$ 153,939	Street Department				
235	2004	2016	IHC 4-wheel Dump Truck	\$ 89,760	Street Department	\$152,000			
236	2010	2022	IHC 4-wheel Dump Truck	\$ 121,370	Street Department				
240	2012	2027	Case Wheel Loader	\$ 106,984	Street Department				
241	2010	2020	Prinoth	\$ 140,000	Street Department				
242	2014	2029	Case Super M Backhoe	\$ 85,792	Street Department				
243	2012	2027	Kubota Utility Vehicle	\$ 11,968	Street Department				
244	2001	2017	Bobcat Loader / Trailer	\$ 46,187	Street Department		\$ 63,600		
245	2003	2017	Elgin Sweeper	\$ 123,768	Street Department		\$ 250,000		
251	2006	2026	Reclaimer	\$ 14,848	Street Department				
252	1995	2020	Roller / Trailer	\$ 13,619	Street Department				
253	1995	2020	Traffic Controller	\$ 6,620	Street Department				
254	2010	2020	Morbark Chipper	\$ 49,695	Street Department				
255	1998	2018	Stump Grinder	\$ 15,000	Street Department			\$ 39,000	
256	2003	2023	Lightsource	\$ 2,760	Street Department				
257	2012	2032	Precision Message Board	\$ 12,925	Street Department				
260	2013	2032	PJ Trailers Deckover Tilt	\$ 8,594	Street Department				
261	1997	2017	Trailer	\$ 7,631	Street Department		\$ 10,700		
262	2010	2030	Enclosed Trailer	\$ 7,631	Street Department				
263	2011	2031	Enclosed Trailer 5x8	\$ 2,266	Street Department				
298	2003		Ford Crown Victoria	\$ 20,637	Vehicle Maintenance				
299	2012	2022	Ford F-250	\$ 31,621	Vehicle Maintenance				
300	2011	2019	Ford Explorer ²	\$ 28,164	Public Works				\$ 31,000
301	2011	2019	Tahoe ³	\$ 25,712	Public Utilities Division				\$ 31,000
Public Works Total per Fiscal Year						\$319,800	\$373,090	\$ 90,000	\$288,000

¹ Will be replaced with F350 (or Similar Vehicle)
² Will be replaced with Escape (or Similar Vehicle)
³ Will be replaced with Escape (or Similar Vehicle)

2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
							\$ 38,875					
					\$ 29,750							
				\$ 29,000								\$ 35,300
						\$ 30,500						
						\$ 30,500						
					\$ 29,750							
	\$ 45,000											
	\$ 43,000											
							\$ 105,000					
							\$ 100,500					
								\$ 110,000				
\$ 85,000												
				\$ 89,000								
				\$ 199,000								
							\$ 220,000					
						\$ 213,000						
					\$ 206,000							
		\$ 186,000										
							\$ 272,000					
\$ 166,000												
								\$ 162,000				
							\$ 23,000					
						\$ 22,000						
\$ 35,000												
\$ 21,000												
\$ 77,000												
			\$ 23,000									
												\$ 34,000
												\$ 18,000
										\$ 13,000		
											\$ 9,000	
	\$ 45,000											
\$384,000	\$ 43,000	\$276,000	\$ 23,000	\$317,000	\$265,500	\$296,000	\$759,375	\$110,000	\$162,000	\$ 13,000	\$ 9,000	\$ 87,300

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
		\$ 30,150								\$ 30,150		
\$ 28,700			\$ 30,950			\$ 33,300			\$ 35,800			\$ 38,600
	\$ 29,500			\$ 31,700			\$ 34,100			\$ 36,800		
	\$ 29,500			\$ 31,700			\$ 34,100			\$ 36,800		
\$ 28,700			\$ 30,950			\$ 33,300			\$ 35,800			\$ 38,600
		\$ 30,150			\$ 32,500			\$ 35,000			\$ 37,700	
	\$ 29,500			\$ 31,700			\$ 34,100			\$ 36,800		
\$ 28,700			\$ 30,950			\$ 33,300			\$ 35,800			\$ 38,600
		\$ 30,150			\$ 32,500			\$ 35,000			\$ 37,700	
\$ 28,700					\$ 32,500						\$ 37,700	
						\$ 35,000						
						\$ 35,000						
							\$ 34,100					
				\$ 31,700							\$ 37,700	
			\$ 30,950							\$ 36,800		
	\$ 29,500							\$ 35,000				
	\$ 29,500											
		\$ 30,150							\$ 35,800			
\$114,800	\$147,500	\$120,600	\$123,800	\$126,800	\$ 97,500	\$169,900	\$136,400	\$105,000	\$143,200	\$177,350	\$150,800	\$115,800

Vehicle Roster and Replacement Schedule

Unit #	Year	Est Replace	Make/Model	Cost	Department	2016	2017	2018	2019
452	2015	2025	Ford F250 ⁴	\$ 18,305	Wastewater Division				
454	2011	2023	Ford F250 ⁵	\$ 33,699	Wastewater Division				
455	2008	2018	Ford F-450 Utility Truck	\$ 40,895	Wastewater Division			\$ 85,500	
456	2011	2026	Ford E-350 TV Truck	\$219,400	Wastewater Division				
457	2009	2024	IHC Flusher Truck	\$ 162,423	Wastewater Division				
458	2011	2031	Baldor Generator	\$ 56,350	Wastewater Division				
460	2009	2017	Chevy Tahoe ⁶	\$ 24,035	Wastewater Division		\$ 29,000		
461	1999	2016	IHC 4-wheel Dump Truck	\$ 78,247	Wastewater Division	\$152,000			
462	2000	2017	Columbia Parcar ⁷	\$ 2,790	Wastewater Division		\$ 24,000		
463	2006		4" Pump	\$ 11,408	Wastewater Division				
468	2005	2020	Gehl 680	\$ 29,900	Wastewater Division				
469	2015	2035	4" Trash Pump	\$ 14,620	Wastewater Division				
459	2008	2018	Ford F-550 Mechanics Truck	\$ 93,214	Plant Maintenance			\$ 88,700	
464	2015	2027	Ford F-450 Dump Truck	\$ 69,000	Plant Maintenance				
466	2015	2025	Ford F350 4x4	\$ 33,684	Plant Maintenance				
467	2011	2021	Ford F-250 Service Body	\$ 43,960	Plant Maintenance				
501	2011	2021	Ford F-350 Service Body	\$ 31,210	Public Utilities Division				
502	2015	2025	Ford F-250 Pickup	\$ 33,584	Public Utilities Division				
503	2009	2019	Ford F-550 Utility Truck	\$ 130,535	Public Utilities Division				\$ 115,000
504	2011	2021	Ford F 250 ⁸	\$ 35,353	Public Utilities Division				
505	2010	2030	Shoring Trailer	\$ 3,468	Public Utilities Division				
506	2011	2026	Ford F-59 Utilimaster	\$ 91,422	Public Utilities Division				
507	2012		Atlas Compressor	\$ 17,765	Public Utilities Division				
509	2011	2031	Trailer	\$ 3,608	Public Utilities Division				
510	2001	2016	Chevy Express Van ⁹	\$ 16,581	Public Utilities Division	\$ 36,000			
511	2011	2026	Case Super M Backhoe	\$ 104,209	Public Utilities Division				
512	2008	2018	Ford F-450 Utility Truck	\$ 45,820	Public Utilities Division			\$ 67,000	
569	2011	2023	International 7400 6x4	\$ 106,751	Public Utilities Division				
580	2006	2021	IHC 7400-DT570 Vactor	\$ 260,335	Public Utilities Division				
Water/Waste Total per Fiscal Year						\$ 188,000	\$ 53,000	\$ 241,200	\$ 115,000

⁴ Will be replaced with a F350 (or Similar Vehicle)

⁵ Will be replaced with a F350 (or Similar Vehicle)

⁶ Will be replaced with Escape (or Similar Vehicle)

⁷ Will be replaced with new ATV

⁸ Will be replaced with a F350 (or Similar Vehicle)

⁹ Will be replaced with a F350 (or Similar Vehicle)

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
					\$ 42,000							
			\$ 46,000									
						\$ 330,000						
				\$ 272,000								
											\$ 100,000	
\$ 119,000												
							\$ 107,000					
					\$ 42,000							
	\$ 43,000											
	\$ 43,000											
					\$ 42,000							
	\$ 43,000											
										\$ 8,500		
						\$ 140,000						
											\$ 8,700	
						\$ 146,000						
			\$ 192,000									
	\$ 380,000											
\$ 119,000	\$ 509,000	\$ -	\$ 238,000	\$ 272,000	\$ 126,000	\$ 616,000	\$ 107,000	\$ -	\$ -	\$ 8,500	\$ 108,700	\$ -



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Commuter Parking Lot Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total fte	0	0	0

No employees are budgeted out of this fund.

Narrative

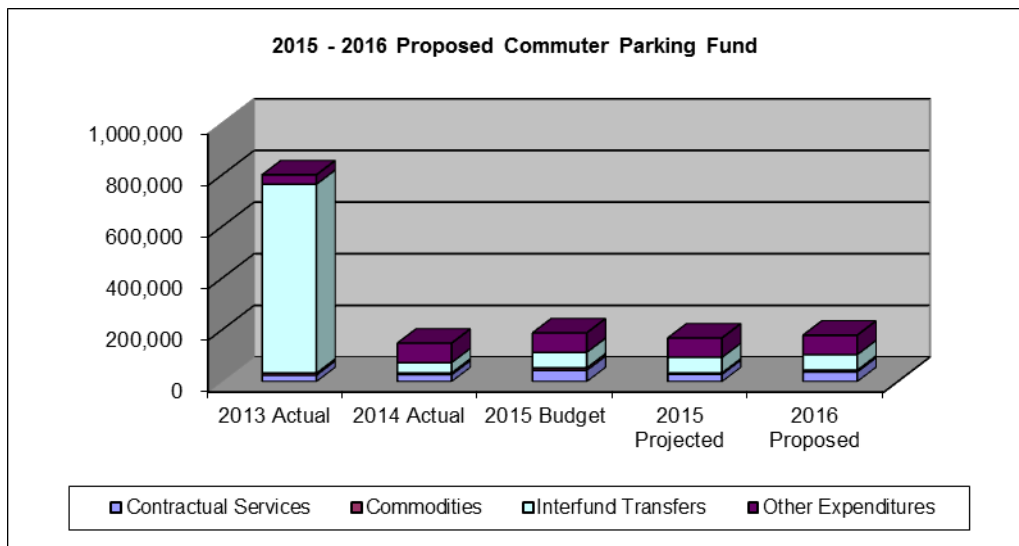
The Commuter Parking Lot Fund is an enterprise fund established to account for the operations of the Metra parking lot owned and maintained by the City. The primary revenue source is quarterly parking passes and daily parking fees. These monies are to be used for the maintenance and upkeep of the lot itself, as well as minor building maintenance. This current budget includes the engineering for the reconstruction of the actual parking lot.

This fund is reported as a Nonmajor Fund in the City's CAFR.

Budget Summary

The budget level of funding allows the Commuter Parking Lot Fund to operate the same in FY 2016 as it did in FY 2015. The increase in expenditures is due to depreciation on the parking lot reconstruction project completed in FY 2013 and repayment of the loan from the General Fund to help fund that construction.

Expenditures by type



COMMUTER PARKING LOT
Fund: 061

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Charges for Services						
34050	Parking Permits	61,088	59,939	60,750	60,500	60,750
34065	Bicycle Locker Rental	125	135	100	25	75
34810	Daily Parking Fees	65,413	67,047	67,500	66,500	67,000
36020	Parking Fines	7,312	6,210	7,000	7,200	7,500
Subtotal - Charges for Service		133,938	133,331	135,350	134,225	135,325
Investment Income						
31310	Interest on Investment	65	33	50	49	55
Subtotal - Investment Income		65	33	50	49	55
Miscellaneous						
37250	Developer Contributions	26,140	2,011	0	0	0
39250	Contributions from Property Owners	731,704	0	0	0	0
39997	Metra Depot Rent	120	130	120	110	120
Subtotal - Miscellaneous		757,964	2,141	120	110	120
TOTAL REVENUE		891,967	135,505	135,520	134,384	135,500

COMMUTER PARKING LOT
Fund: 061

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
EXPENSES						
Contractual Services						
42005	Printing	344	1,149	1,200	900	950
42011	Maint - Equipment/Grounds ¹	4,412	2,172	15,000	5,000	10,000
42015	Maintenance - Other Equipment ²	0	0	1,500	0	1,500
42023	Property Rental	2,737	1,310	2,500	1,310	1,310
42034	Professional services ³	17,990	22,381	24,000	21,400	24,000
Subtotal - Contractual Services		25,483	27,012	44,200	28,610	37,760
Commodities						
44011	Maint-Building/Grounds	4,021	2,364	5,000	1,800	3,000
44051	Electric Utilities	3,560	4,552	4,500	3,600	3,800
Subtotal - Commodities		7,581	6,916	9,500	5,400	6,800
Interfund Transfers						
48001	General Fund	40,000	40,000	60,000	60,000	60,000
48041	General Capital Projects	691,674	0	0	0	0
Subtotal - Interfund Transfers		731,674	40,000	60,000	60,000	60,000
Other Expenditures						
49092	Depreciation Expense	28,734	66,548	66,548	66,548	66,548
49100	Credit Card Processing Fees	7,420	8,312	8,500	8,400	8,500
Subtotal - Other Expenditures		36,155	74,860	75,048	74,948	75,048
TOTAL EXPENSES		800,892	148,788	188,748	168,958	179,608
Fund Surplus (Deficit)		91,075	(13,283)	(53,228)	(34,574)	(44,108)
Net Assets - Beginning		1,743,275	1,834,350	1,820,358	1,821,067	1,786,493
Net Assets - Ending		1,834,350	1,821,067	1,767,130	1,786,493	1,742,385

¹ - Includes contractual plowing of the parking lot during snow events greater than 4 inches

² - Replace door handle

³ - Increase due to change of cleaning service and age of building requiring additional maintenance

Sanitation Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

Sanitation Fund – An enterprise fund established to account for the sanitation (scavenger/refuse) service provided by an outside vendor to the City. Revenues in this fund are generated by user fees and are then remitted to the service provider.

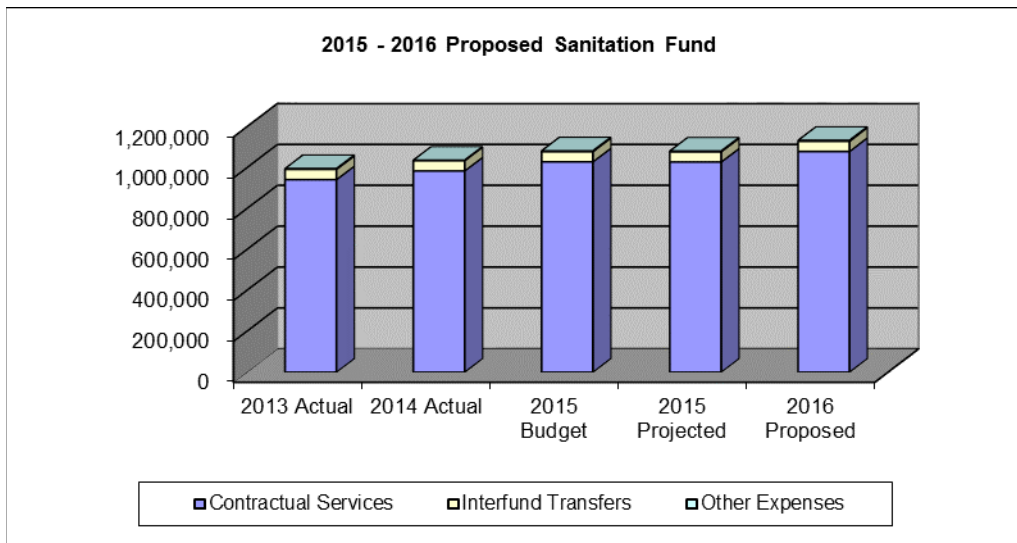
This fund is reported as a Nonmajor Fund in the City’s CAFR.

Budget Summary

The budget level of funding allows the Sanitation Fund to operate the same in FY 2016 as it did in FY 2015.

The budget is built anticipating a 4.5% increase based upon the signed contract with Republic Services.

Expenditures by type



SANITATION FUND
Fund: 062

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Charges for Services						
34610	Sanitation Service ¹	969,951	1,047,236	1,089,785	1,084,185	1,140,000
Subtotal - Charges for Services		969,951	1,047,236	1,089,785	1,084,185	1,140,000
Investment Income						
31310	Interest on Investment	6	5	10	10	9
Subtotal - Investment Income		6	5	10	10	9
Miscellaneous						
34650	U/B Penalty	16,567	12,143	17,000	13,000	17,000
34660	U/B Senior Discount (Contra)	(6,190)	(6,635)	(6,000)	(12,644)	(13,000)
Subtotal - Miscellaneous		10,377	5,508	11,000	356	4,000
TOTAL - REVENUE		980,334	1,052,749	1,100,795	1,084,551	1,144,009

¹ - Contract Rate plus 5%, per ordinance 6.304

SANITATION FUND
Fund: 062

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
EXPENSES						
Contractual Services						
42005	Printing	74	138	80	0	0
42053	Scavenger Service	627,780	656,197	685,805	685,750	720,000
42055	Yard Waste Service	156,226	163,215	170,592	170,450	179,000
42058	Recycling Service	158,281	165,220	172,747	172,250	181,000
Subtotal - Contractual Services		942,361	984,770	1,029,224	1,028,450	1,080,000
Interfund Transfers						
48001	General Fund	50,000	50,000	50,000	50,000	50,000
Subtotal - Interfund Transfers		50,000	50,000	50,000	50,000	50,000
Other Expenses						
49090	Clean Air Counts	2,002	491	2,000	1,800	2,000
49100	Credit Card Processing Fees	1,080	1,120	1,100	1,050	1,500
Subtotal - Other Expenses		3,082	1,611	3,100	2,850	3,500
TOTAL EXPENSES		995,443	1,036,381	1,082,324	1,081,300	1,133,500
Fund Surplus (Deficit)		(15,109)	16,368	18,471	3,251	10,509
Net Assets- Beginning		232,654	217,545	228,281	233,913	237,164
Net Assets - Ending		217,545	233,913	246,752	237,164	247,673
customers=	3457	\$24.06	\$25.15	\$26.27	\$26.27	\$27.45
BFI Rates		\$22.92	\$23.95	\$25.02	\$25.02	\$26.14
Scavenger		\$15.27	\$15.95	\$16.67	\$16.67	\$17.42
Yard Waste		\$3.80	\$3.97	\$4.15	\$4.15	\$4.34
Recycling		\$3.85	\$4.02	\$4.20	\$4.20	\$4.39

³ - Per new sanitation agreement, ARC Disposal provided one free refuse container to residents; the City reimbursed residents

Water/Sewer Capital Projects Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total fte	0	0	0

No employees are budgeted out of this fund.

Narrative

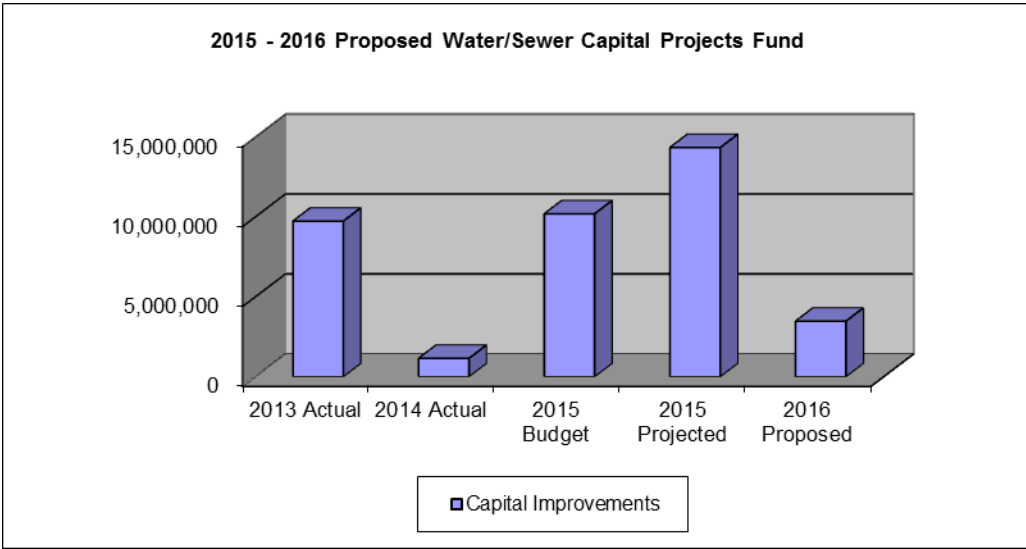
The Water/Sewer Capital Projects Fund is an enterprise fund established to account for the capital needs—acquisition, construction, replacement—of the Water/Sewer fund. Funding for these projects is via transfer from the Water/Sewer Fund and the General Capital Projects Fund.

Budget Summary

The funding level allows the Water/Sewer Capital Projects Fund to operate in FY 2016 as it did in FY 2015.

The North Wastewater Treatment Plant upgrades are still in progress and anticipated to be completed in FY 2016.

Expenditures by type



**Water/Sewer Capital Projects Fund
Fund: 065**

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Investment Income						
31310	Interest on Investment	7,199	254	1,500	320	1,500
Subtotal - Investment Income		7,199	254	1,500	320	1,500
Bond Proceeds						
31465	Bond Proceeds - 2012 A	0	0	0	0	0
Subtotal - Bond Proceeds		0	0	0	0	0
Interfund Transfers						
38066	Water/Sewer Fund	2,350,000	2,603,452	1,800,000	1,800,000	1,800,000
Subtotal - Interfund Transfers		2,350,000	2,603,452	1,800,000	1,800,000	1,800,000
TOTAL REVENUE		2,357,199	2,603,706	1,801,500	1,800,320	1,801,500
EXPENSES						
Capital Improvements						
46045	Sewer	0	0	30,000	30,000	344,500
46046	Water	2,077,984	467,485	872,000	700,886	1,191,000
46047	Wastewater	564,090	492,244	270,000	410,000	415,000
46048	Plant Maintenance	43,484	5,572	517,125	194,000	553,800
46269	Treatment Plant Upgrades	7,046,117	185,109	8,500,000	13,000,000	975,000
Subtotal - Capital Improvements		9,731,676	1,150,410	10,189,125	14,334,886	3,479,300
Interest Payments						
47269	Interest - 2012 Series A	205,678	244,370	0	0	0
Subtotal - Interest Payments		205,678	244,370	0	0	0
TOTAL EXPENSES		9,937,354	1,394,780	10,189,125	14,334,886	3,479,300
Income (Loss)		(7,580,155)	1,208,926	(8,387,625)	(12,534,566)	(1,677,800)
FUND BALANCE						
Net Assets - Beginning		10,816,228	3,236,074	1,138,874	20,724,325	21,189,759
Other Funding Sources - Bond Proceeds		0	16,216,597	8,500,000	13,000,000	975,000
Net Assets - Ending		3,236,074	20,724,325	1,251,249	21,189,759	20,486,959

Water/Sewer Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	21	20	21
Seasonal	2	2	1
Total fte	21.50	20.50	21.50

A breakdown of the employee schedules are listed by department.

Narrative

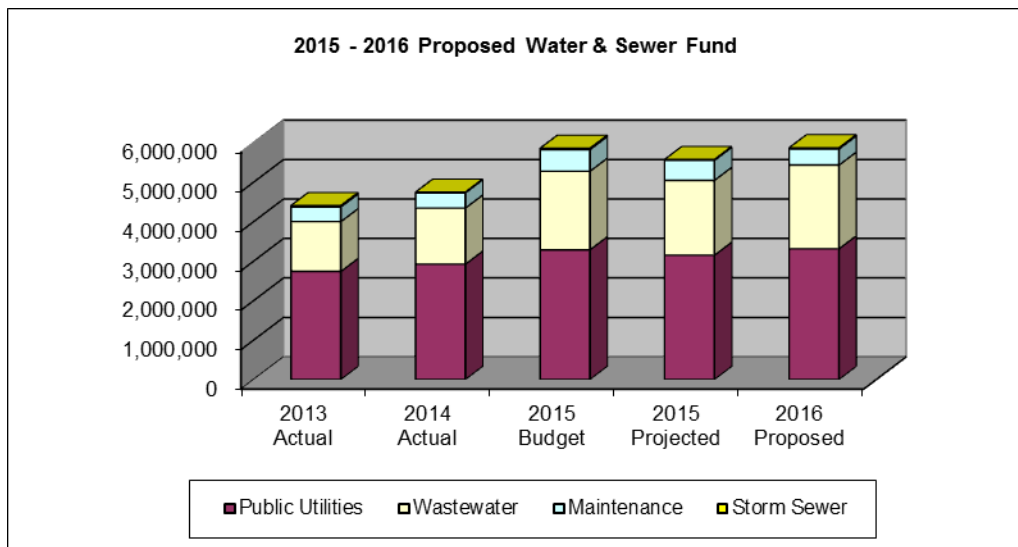
The Water/Sewer Fund is an enterprise fund established to account for all operations of the water and sewer utility services provided by the City. This fund is reported as a Major Fund in the City's CAFR.

Revenues are presented on the following page, with expenditures listed by department below. Each department has category and line item detail.

Performance Measures

	2013	2012	2011	2010	2009	2008
Total Consumption						
Residential	289,334,000	307,136,000	292,688,000	288,816,000	305,771,000	345,243,868
Industrial/Commercial	94,296,000	108,214,000	30,536,000	93,015,000	96,173,000	116,609,613
Averaged Daily Consumption	1,051,041	1,149,737	1,068,315	1,046,112	1,101,216	1,265,352
Water Main Breaks	52	50	32	33	39	50
Total Hydrant Flushing						
System 1	741	741	739	740	740	736
System 2	233	233	233	233	233	233
Number of Valves Exercised						
System 1	991	1,003	1,003	436	462	342
System 2	202	202	202	88	87	63
Water Billing Accounts						
Residential	4,391	4,359	4,528	4,356	4,362	4,581
Industrial/Commercial	517	513	535	516	533	544
Municipal/Church/School	23	23	23	23	23	23
Hydrant Meters in Service	8	7	6	6	6	6
Total Water Billing Accounts	4,931	4,895	5,086	4,895	4,924	5,148
Wastewater						
Average Daily Treatment	2,116	2,095	2,507	2,397	2,525	2,466
Excursions/Violations	0	1	1	0	1	0

Expenditures by department



Water/Sewer Operating Fund
Fund: 066

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Water and Sewer Revenue						
Charges for Services						
33110	Sale of Water	3,200,807	3,320,448	3,850,000	3,500,000	3,900,000
33220	Sale of Water Meters	4,776	9,682	4,500	6,500	6,000
34620	Sewer Service Fees	3,073,122	3,092,762	3,125,000	3,195,000	3,200,000
Subtotal - Charges for Services		6,278,705	6,422,892	6,979,500	6,701,500	7,106,000
Investment Income						
31310	Interest on Investments	46,991	27,551	35,000	21,000	25,000
Subtotal - Investment Income		46,991	27,551	35,000	21,000	25,000
Miscellaneous						
34230	Inspection Fees	1,573	2,909	1,500	2,200	2,000
34415	Connection Fees	5,760	2,880	5,000	22,000	37,000
34420	Hook Up/Tap-On Fees	4,050	6,714	6,000	34,000	52,000
34650	U/B Penalty	132,614	76,966	140,000	96,000	110,000
34660	U/B Senior Discount (Contra)	(15,679)	(22,865)	(24,000)	(28,000)	(30,000)
34665	Turn On/Off Fees	11,025	10,725	12,000	8,000	10,500
34670	Posting Fee	2,900	2,100	3,000	3,200	3,000
34710	Discharge Permits	1,000	500	500	800	1,000
37225	Impact Donations	3,200	1,800	2,400	1,200	2,500
39999	Miscellaneous Income	4,790	5,571	5,000	18,000	20,000
Subtotal - Miscellaneous		151,233	87,300	151,400	157,400	208,000
Nonoperating Revenues						
37080	Tower Rent/Lease Fee	196,096	202,026	200,000	195,750	200,000
38310	Unrealized Gain/Loss On Investment	13,321	23,754	0	17,500	20,000
38315	Realized Gain/Loss On Investment	(24,470)	1,500	0	0	0
39250	Contribution from Property Owners	9,334,786	0	0	0	0
Subtotal - Nonoperating Revenues		9,519,733	227,280	200,000	213,250	220,000
Total Water and Sewer Revenue		15,996,662	6,765,023	7,365,900	7,093,150	7,559,000

**Water/Sewer Operating Fund
Fund: 066**

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Expenses by department						
	Public Utilities	2,738,439	2,921,858	3,285,130	3,150,494	3,370,727
	Wastewater	1,262,067	1,421,101	1,990,337	1,896,478	2,119,865
	Maintenance	371,478	387,235	547,821	505,499	408,699
	Storm Sewer	29,244	11,725	28,750	16,350	24,100
	Total Operating Expenses	4,401,228	4,741,919	5,852,038	5,568,821	5,923,391
	Excess (Deficiency) of revenues over expenses	11,595,434	2,023,104	1,513,862	1,524,329	1,635,609
	Other Funding Uses					
	Transfer to General Fund	688,000	688,000	688,000	338,000	688,000
	Transfer to Water/Sewer CP	2,350,000	2,603,452	1,800,000	1,800,000	1,800,000
	Transfer to CERF	0	0	0	0	300,000
	Total Other Funding Uses	3,038,000	3,291,452	2,488,000	2,138,000	2,788,000
	Excess (Deficiency) of revenues over expenses and other uses	8,557,434	(1,268,348)	(974,138)	(613,671)	(1,152,391)
	Depreciation	544,807	650,843	600,000	670,000	680,000
	Total Expenses	7,984,035	8,684,214	8,940,038	8,376,821	9,391,391
	Income (Loss)	8,012,627	(1,919,191)	(1,574,138)	(1,283,671)	(1,832,391)
	Working Cash, May 1	8,394,109	7,616,757	5,990,972	6,348,409	5,734,738
	Working Cash, April 30	7,616,757	6,348,409	5,016,835	5,734,738	4,582,347
	FUND BALANCE					
	Net assets, May 1	20,862,115	18,269,504	27,248,957	16,350,313	15,066,642
	Net assets, April 30	28,874,742	16,350,313	25,674,819	15,066,642	13,234,251

Water/Sewer Fund - Utilities Division

Personnel Schedule

	FY 2014	FY 2015	FY 2016 **
Full time *	10	9 [^]	10
Seasonal	1	1	0
Total fte	10.25	9.25	10.25

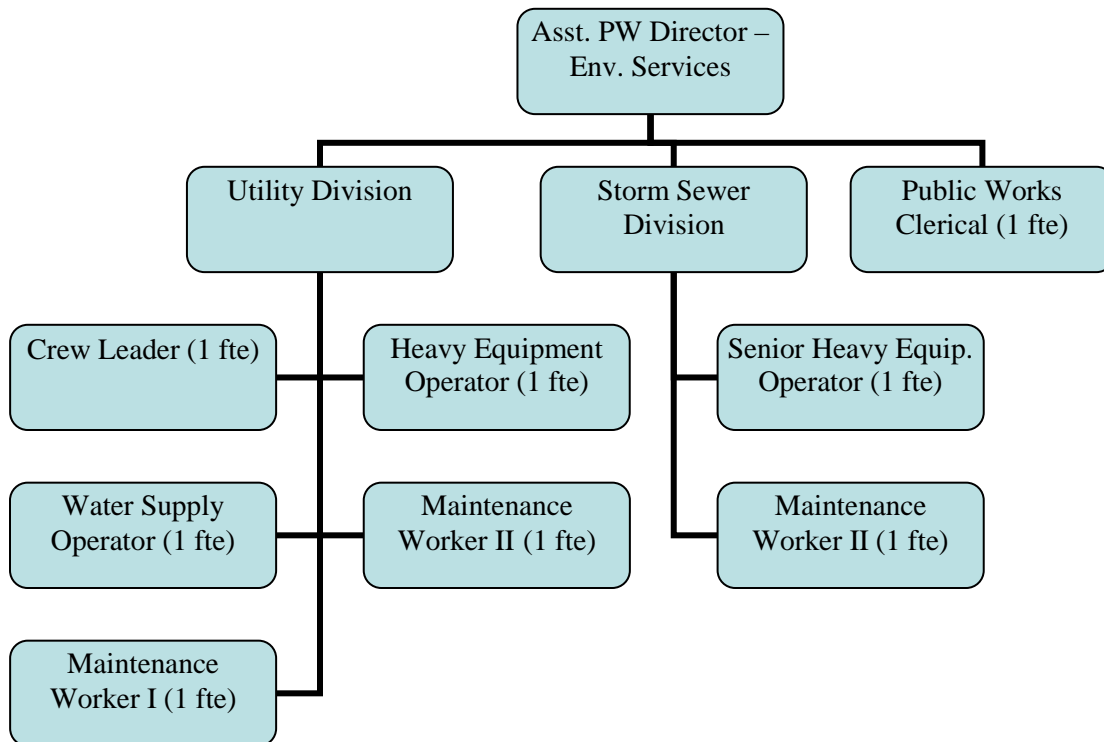


Table does not reflect expanded level item

* - The Utility Billing FA2 (not shown, 1 fte) operates in the Finance Department, but is budgeted out of the Water/Sewer Fund, Utilities Division.

[^] - Reduction in staff due to the elimination of the Utilities Supervisor

** - Assumes approval of additional employee (expanded level)

Narrative

The primary function of the Utilities Division is to operate and repair all Water, Storm Sewer and Sanitary conveyance systems within the City. Utilities Division Staff consists of one Crew Leader, one Senior Heavy Equipment Operators, one Heavy Equipment Operator, one Water Supply Operator, one Water Supply Operator Apprentice, two Maintenance Worker II, one Maintenance Worker I, and one Water/Wastewater Secretary - clerical staff which is involved in Wastewater and Water Utility Support.

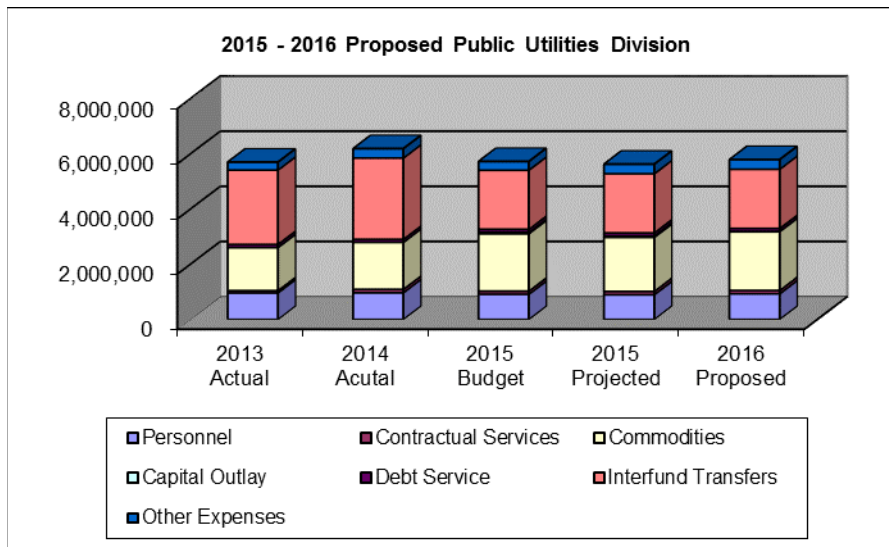
- The Utility Billing FA2 operates in the Finance Department, but is budgeted out of the Water/Sewer Fund, Utilities Division.

Budget Summary

The budget level of funding allows the Utilities Division to operate in FY 2016 as it did in FY 2015.

The FY 2016 budget has increased compared to the FY 2015 figure largely due to the increased cost of purchasing water from the DuPage Water Commission, increase in depreciation of capital assets, and increase in capital outlay in this department. Staff is also recommending an additional Full-time position within this division. This position is temporary in nature, but is very important for the future succession planning of the division.

Expenditures by type



2014 - 2015 Accomplishments

- Water Distribution:
 1. City's water mains were replaced and improved as well as water services including: new pipes, hydrants, and valves on South Cedar St., Montrose Ave, Murray Dr., Hiawatha Tr., Oakwood Dr., West Carter Ave., and Edgebrook Rd.
 2. Staff completed City wide hydrant flushing, identifying and correcting hydrants and auxiliary valve issues as the project progressed.
 3. All City Valves were operated during the course of the year. Preventative valve maintenance assists in reductions in service outages if a mainbreak does occur
 4. Assist the City's Elgin O'Hare Western Access Project (EOWA) Consultant. Coordinated shutdowns and inspected new installations. Witnessed pressure tests, chlorination's, and sampling. Located City infrastructure.
 5. Worked with consultant on start-up of SCADA for the City's water system. SCADA is a computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control water stations, equipment, and water flow.
- Accounting and Collection:
 1. Staff has been working on a meter change out program that is 95% complete. The City has transitioned to the new Orion Meter system. This has cut the reading time in half and has been shown as a significant improvement in annual E.P.A auditing and an improved water accountability report.
- System Quality/Monitoring:
 1. Staff completes 15 samples monthly for coli form, 2 DWC finish samples every month for coli form, and 3 raw well samples every month for coli form. In addition, staff extracts stage 2 disinfectant by products disinfection 4 sets of samples 4 times yearly. Completed Lead and Copper sampling throughout City. Miscellaneous samples and monitoring are done throughout residential and industrial systems on random intervals. Staff completed year one of UCMR3 sampling = Unregulated contaminate monitoring rule #3. This will take place for the next 2 years.

2015 - 2016 Objectives

- Work with SCADA software to develop reporting documents that will assist us in the preparation of our IEPA Reports.
- Continue annual valve exercising program and maintain all valves within City.
- Proactive replacement of approximately 10 fire hydrants to assure operation of the system for the Wood Dale FPD.
- Work with (I.E.P.A) Illinois Environmental Protection Agency with all sampling, testing and monitoring of water system.
- Continue year 2 sampling for UCMR#3, Complete Sampling for Stage 2 Disinfected bi-Products sampling.
- Finish the change out of remaining water meters and update to the Orion System.
- Assist the City's Elgin O'Hare Western Access Project (EOWA) Consultant
- Assist with watermain replacement at the Irving Park/Wood Dale Rd intersection
- Assist with year 2 watermain replacement on Edgebrook Rd., and Oakwood Dr.

Public Utilities Division
Water Fund: 066
Department: 412

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101 *	Salaries	636,623	599,216	587,155	586,950	655,900
40102	Overtime Pay	32,445	41,603	30,000	29,500	32,000
40103	System Rounds	7,674	8,325	8,200	8,150	8,600
40104	Stand By Pay	7,635	7,081	7,750	7,650	8,000
40106	Seasonal Employment	0	7,080	5,000	0	0
40108	Longevity Pay	4,150	3,950	4,900	4,900	4,150
40111	Health Care	134,052	156,138	140,000	135,000	140,000
41101 *	FICA Expense	51,612	49,848	49,190	47,000	53,894
41102 *	IMRF Expense	89,219	97,334	80,835	78,500	86,583
Subtotal - Personnel		963,410	970,575	913,030	897,650	989,127
Contractual Services						
42001	Telephone/Alarm Line	21,473	18,321	23,000	13,000	14,000
42005	Printing	4,457	4,110	5,500	4,000	5,000
42011	Maint/Buildings/Grounds ¹	6,694	6,509	8,000	6,000	8,000
42017	Maintenance - Vehicles	6,094	2,415	6,500	5,000	5,000
42019	Maintenance Agreements ²	0	1,978	2,000	1,850	2,000
42021	Maintenance Misc. Equipment ³	0	3,282	4,500	3,725	4,500
42022	Equipment Rental	5,780	177	750	400	750
42032	Data Processing Services ⁴	26,651	39,541	36,000	32,000	33,500
42033	Laboratory Services	6,563	12,341	16,000	12,500	16,000
42089	Education and Training	534	1,627	2,000	1,800	2,000
42090	Dues and Subscriptions ⁵	325	325	350	325	350
42100	Soil Testing and Disposal ⁶	0	6,698	5,000	6,500	7,000
42113	Maintenance - Water Mains ⁷	4,694	27,129	5,000	35,000	20,000
42118	Maintenance - Water Meters	953	305	500	300	3,500
Subtotal - Contractual Services		84,219	124,758	115,100	122,400	121,600

¹ - Contractual well and pump station repair

² - Water meter software

³ - Contractual repair of hydrant, location, generator, booster pump repair

⁴ - Utility bills lockbox processing system

⁵ - AWWA, WWW, Mid Central

⁶ - Clean construction and Demolition Debris (CCDD) testing and disposal costs

⁷ - Leak detection

* - Includes expanded level item
Water Operator Apprentice

Public Utilities Division
Water Fund: 066
Department: 412

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Commodities						
44001	Gasoline	25,550	21,507	24,000	18,500	20,000
44002	Postage	18,841	17,782	17,000	14,500	16,000
44011	Maintenance - Buildings	2,592	5,279	3,000	2,300	3,000
44013	Maintenance - Water Mains	37,795	31,225	50,000	25,000	40,000
44015	Maintenance - Sanitary Sewers	24	0	0	0	0
44016	Maint.-Equipment & Lift Stations	2,476	9,722	5,000	5,500	5,000
44017	Maintenance - Vehicles	10,087	8,107	15,000	12,600	13,000
44022	Safety Equipment	3,144	2,668	2,500	1,800	2,000
44051	Electric Utilities	12,426	14,057	15,500	10,000	12,000
44052	Natural Gas Utilities	6,606	9,448	7,500	6,300	7,500
44053	DPWC Water Purchase	1,318,843	1,551,040	1,800,000	1,750,000	1,900,000
44061	Laboratory Supplies	2,060	538	500	457	500
44063	Chemical Supplies	612	192	1,000	1,500	1,100
44071	Water Tap Supplies	2,025	0	1,000	0	1,000
44072	Water Meters	108,775	15,828	125,000	98,000	100,000
44073	Water Meter Parts	2,055	2,697	2,500	2,500	2,500
44099	Other Parts/Materials	5,750	10,690	9,000	7,200	8,000
Subtotal - Commodities		1,559,662	1,700,780	2,078,500	1,956,157	2,131,600
Capital Outlay						
46002	Other Equipment ⁸	375	0	48,000	37,000	0
46021	Improvements	4,475	0	0	14,570	5,000
Subtotal - Capital Outlay		4,850	0	48,000	51,570	5,000
Debt Service						
47077	Water Commission Debt	110,855	109,477	115,000	111,442	112,000
Subtotal - Debt Service		110,855	109,477	115,000	111,442	112,000
Interfund Transfers						
48001	General Fund	344,000	344,000	344,000	169,000	344,000
48065	Water Capital Projects ⁹	2,350,000	2,603,452	1,800,000	1,800,000	1,800,000
Subtotal - Interfund Transfers		2,694,000	2,947,452	2,144,000	1,969,000	2,144,000
Other Expenses						
49004	Conferences/Meetings ¹⁰	0	0	500	275	400
49092	Depreciation Expense	273,178	325,421	300,000	335,000	340,000
49099	Miscellaneous	5,712	7,229	5,000	1,000	1,000
49100	Credit Card Processing Fees	9,731	9,039	10,000	10,000	10,000
Subtotal - Other Expenditures		288,621	341,689	315,500	346,275	351,400
TOTAL EXPENSES		5,705,617	6,194,731	5,729,130	5,454,494	5,854,727

⁸ - Replacement of #502 (F250)

⁹ - \$1,800,000 for Projects

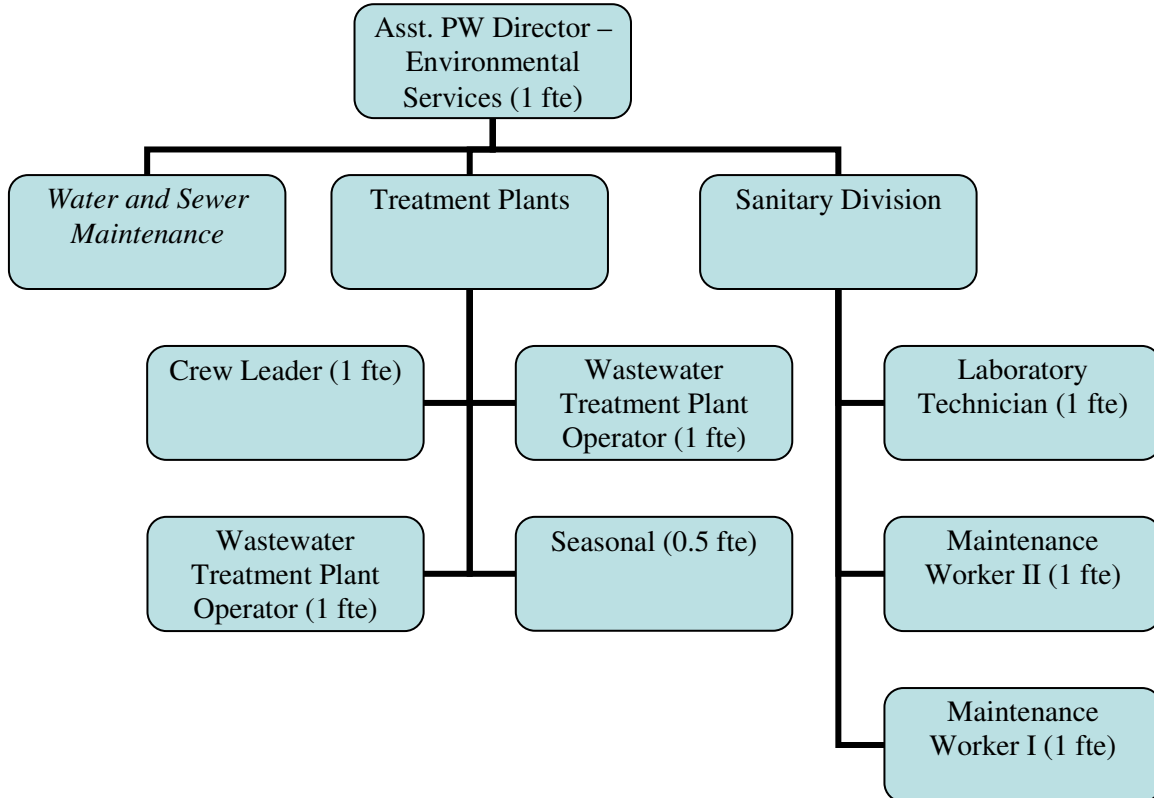
¹⁰ - AWWA, NPDES, local seminars conferences

Water/Sewer Fund – Wastewater Division

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	7	7	7
Seasonal	0	0	1
Total fte	7.0	7.0	7.5

Organizational Chart



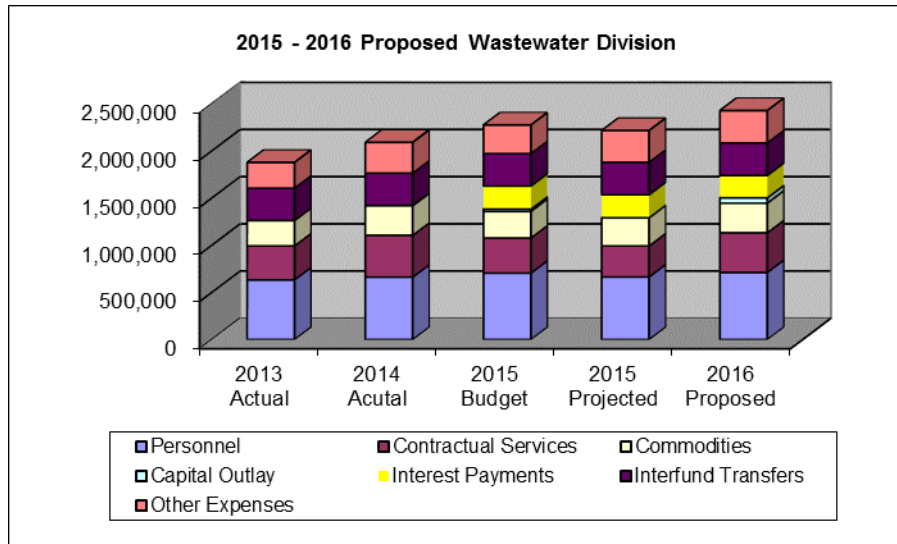
Narrative

The Wastewater Division works to maintain the environmental standards to ensure a healthy environment for City through the treatment of the sanitary system effluent. The Wastewater Division ensures that the City of Wood Dale meets or exceeds State and Federal EPA discharge limits. The Wastewater Division consists of the Assistant PW Director of Environmental Services, Crew Leader, two Plant Operators, and one Laboratory Technician in the Treatment Plant Division. The Sanitary Division consists of one Maintenance Worker II, as well as, one Maintenance Worker, and one seasonal. The Assistant Public Works Director for Environmental Services also is responsible for the Utilities Division.

Budget Summary

The budget level of funding allows the Wastewater Division to operate in FY 2016 as it did in FY 2015. The budget increase is due to contractual personnel increases, as well as, minor increases in Contractual and Commodities. The largest cost increase came from the increase in Principal Payments related to the 2012 Series A Bonds.

Expenditures by type



2014 – 2015 Accomplishments

- 1.) **Assist the North Facility Phase 1B WWTP Upgrade Project Engineer and Contractor**
 - Coordinated plant process pump around and shutdowns as required
 - Ensured that flow through the facility received complete treatment, and plant operations met all applicable state and federal discharge standards during construction
 - Participated in construction progress meetings.
 - Performed daily inspections of work for compliance with established procedures, accuracy, and workmanship.
 - Review and recommend new wastewater equipment and treatment processes.

- 2.) **Assist City's Industrial Pretreatment Consultant**
 - Acted as the primary point of contact between Industrial Users (IU's) and consultant
 - Addressed compliance issues concerning wastewater discharge permits, including ensuring that discharge violations and spills that violate permit requirements are reported
 - Review and track Industrial Discharge Permit Applications

- Perform annual sampling and inspections of permitted facilities
- Review IU's semi-annual self-monitoring reports and facilitate preparation of the annual USEPA Pretreatment Report
- Review and submit IEPA construction permit applications for new or modified pretreatment discharges
- Coordinate with consultant on all matters concerning industrial discharges, permit conditions, and reporting.

3.) Effectively Operate the City Wastewater Treatment Facilities

- Completed and submitted monthly IEPA Discharge Monitoring Reports with no violations noted
- Annual USEPA and IEPA compliance inspections reported no deficiencies, and that the treatment facilities are being properly operated and maintained
- Biosolids treatment and disposal met and exceeded USEPA Part 503 Biosolids Regulations for land application of Class B Sludge
- Successful completion of USEPA DMR QC Study #34

4.) Assist Consultant with the City-Wide Sanitary Sewer Evaluation Study (SSES)

- Assisted with home inspections seeking to identify possible sources of inflow and cross connections
- Acted as liaison between residents and consultant
- Coordinated smoke testing of sanitary system with emergency responders and residents
- Assisted with smoke testing and dyeing of sewers to identify sources of inflow
- Performed televising and cleaning of the sanitary system in the inspection area
- Reviewed TV video to identify repairs needed within the sanitary system
- Discussed methods of sanitary sewer rehabilitation with consultant

5.) Assist City's Elgin O'Hare Western Access Project (EOWA) Consultant

- Locate City assets within the project area
- Review sanitary TV video to locate private laterals
- Inspect new facilities
- Coordinate relocation of sanitary lines

6.) Associations with other cities, regulators, and organizations

- Associations with other cities, regulators, and organizations
- Staff continues to form partnerships with organizations such as; the Water Environment Federation (WEF), Northern Illinois Water Analysts (NIWA), Illinois Association of Wastewater Agencies (IAWA), DuPage River Salt Creek Workgroup (DRSCWG), Central States Water Environment Association (CSWEA), Illinois Wastewater Environment Association (IWEA), as well as state and federal agencies and neighboring municipalities.

2015 – 2016 Objectives

- 1.) Complete the North Facility Phase 1B Project
- 2.) Continue to monitor and oversee the City's Federally Approved Pretreatment Program to ensure the protection of the City's Sanitary Collection System, treatment facilities, and the environment
- 3.) Continue to operate and maintain the City's Wastewater Facilities and infrastructure, so that all sewage and industrial waste, receive sufficient treatment as to meet all federal and state discharge requirements, and receiving stream water quality standards, in a cost effective and responsible manner
- 4.) Provide support to the City's Sanitary Sewer System Evaluation consultant (SSES). The SSES Program involves the inspection and repair of over 63 miles of sanitary sewers throughout the city.
- 5.) Assist the City's Elgin O'Hare Western Access Project (EOWA) Consultant. Coordinate relocation of City infrastructure to accommodate planned improvements.
- 6.) Develop Standard Operating Procedures (SOPs) to provide a standard working tool that can be used to document routine quality system management and technical activities.
- 7.) Develop a Sewer System Management Plan (SSMP). The goal of the SSMP is to provide a plan and schedule to properly manage, operate, and maintain all parts of the sanitary sewer system. This will help reduce and prevent SSOs, as well as mitigate any SSOs that occur.
- 8.) Continue to collaborate with state and federal agencies, wastewater associations and workgroups, as well as other municipalities, to solve mutual water quality concerns.

Wastewater
Water Fund: 066
Department: 420

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	411,248	416,891	461,412	424,590	460,534
40102	Overtime Pay	12,835	13,210	14,000	13,500	14,500
40103	System Rounds	9,037	9,708	10,250	10,175	12,000
40104	Stand By Pay	3,965	4,841	4,500	5,250	6,000
40106	Seasonal Employment	0	0	0	0	6,000
40107	Leave Time Buy-Back	1,866	2,078	2,300	0	0
40108	Longevity Pay	1,900	1,900	1,900	1,900	1,650
40111	Health Care	102,537	122,339	110,000	109,000	112,500
41101	FICA Expense	32,557	33,264	37,819	36,704	38,302
41102	IMRF Expense	56,322	57,779	62,636	62,986	61,534
Subtotal - Personnel		632,267	662,010	704,817	664,105	713,020
Contractual Services						
42001	Telephone/Alarm Line	580	642	675	2,300	2,300
42011	Maintenance - Buildings	10,583	6,202	7,500	6,800	7,500
42012	Maintenance - Lift Stations	4,030	6,567	7,500	1,250	6,000
42015	Maintenance - Other Equip	27,110	12,348	20,000	14,500	15,000
42017	Maintenance - Vehicles	1,503	1,286	5,000	4,200	5,000
42019	Maintenance Agreements	0	1,600	1,750	1,550	1,600
42022	Equipment Rental	149	0	200	100	200
42033	Laboratory Services	32,952	26,644	27,000	26,500	28,000
42043	Insurance Premiums	93,838	104,905	96,500	93,678	95,000
42044	Claims Settlement	1,498	0	4,000	0	0
42052	Operational/IEPA Fees	38,742	44,458	40,000	33,000	40,000
42054	Dump Fees	20,351	59,225	50,000	39,000	45,000
42059	Industrial pretreatment ¹	127,678	176,703	105,000	100,000	169,600
42089	Education and Training	437	1,595	2,500	2,300	2,500
42090	Dues and Subscriptions ²	1,123	1,121	1,250	1,125	1,250
42213	Maintenance - Sewer Mains	278	0	3,000	2,275	2,700
Subtotal - Contractual Services		360,852	443,296	371,875	328,578	421,650

¹ - Sampling and Industrial Pretreatment Administration

² - WEF, IAWA, NIWA memberships

Wastewater
Water Fund: 066
Department: 420

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Commodities						
44001	Gasoline	14,520	10,105	11,000	8,700	9,000
44002	Postage	15,066	15,911	17,000	14,500	16,000
44011	Maintenance - Buildings	9,593	4,598	7,000	6,300	6,500
44012	Maintenance - Lift Stations	11,812	9,268	12,000	8,500	9,000
44014	Maintenance - Sewer Mains	3,024	4,162	5,000	6,500	6,000
44015	Maintenance - Plant Equip	14,064	17,833	22,500	22,250	22,500
44017	Maintenance - Vehicles	6,291	6,567	7,000	9,500	7,500
44022	Safety Equipment	1,130	3,273	3,500	1,750	3,000
44051	Electric Utilities	152,795	174,799	148,000	180,000	185,000
44052	Natural Gas Utilities	15,957	39,561	15,000	14,500	17,500
44055	Industrial pretreatment	1,605	51	2,000	500	1,000
44061	Laboratory Supplies	1,800	3,917	4,000	2,300	3,000
44062	Plant Supplies	2,175	1,697	2,250	2,000	2,000
44063	Chemical Supplies	18,352	21,501	25,000	21,000	25,000
Subtotal - Commodities		268,184	313,243	281,250	298,300	313,000
Principal Payments						
45269	Principal - 2012 Series A	0	0	360,000	360,000	375,000
Subtotal - Principal Payments		0	0	360,000	360,000	375,000
Capital Outlay						
46002	Other Equipment ³	0	0	20,000	0	17,000
46021	Improvements	0	2,171	5,000	0	40,000
Subtotal - Capital Outlay		0	2,171	25,000	0	57,000
Interest Payments						
47001	Escrow Agent Fees	0	525	525	525	525
47269	Interest - 2012 Series A	0	0	243,870	243,870	236,670
Subtotal - Interest Payments		0	0	244,395	244,395	237,195
Interfund Transfers						
48001	General Fund	344,000	344,000	344,000	169,000	344,000
48051	CERF	0	0	0	0	300,000
Subtotal - Interfund Transfers		344,000	344,000	344,000	169,000	644,000
Other Expenses						
49004	Conferences and Meetings ⁴	120	0	2,000	600	2,000
49092	Depreciation Expense	271,629	325,422	300,000	335,000	340,000
49099	Miscellaneous	644	381	1,000	500	1,000
Subtotal - Other Expenditures		272,393	325,803	303,000	336,100	343,000
TOTAL EXPENSES		1,877,696	2,090,523	2,634,337	2,400,478	3,103,865

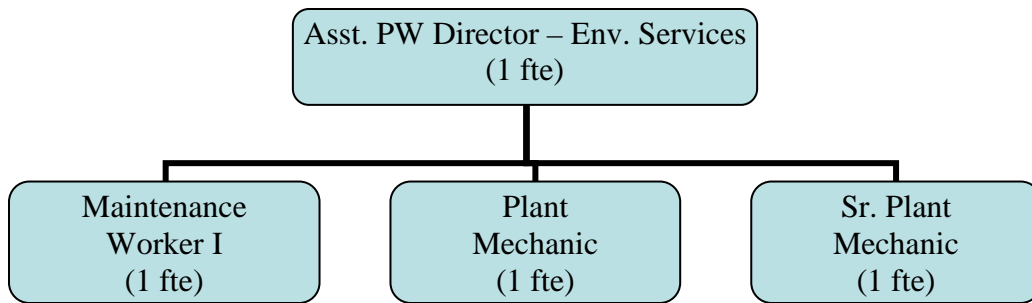
³ - ATV and Lawn Mower at South Plant

⁴ - WEF, APWA, IWEA and local conferences

Water/Sewer Fund – Wastewater Maintenance Division

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time *	4	4	4
Seasonal	2	1	0
Total fte	4.50	4.25	4.00



* - Includes an additional mechanic, which is presented on the Vehicle Maintenance organization chart.

Narrative

The primary function of the Wastewater Maintenance Division is to provide preventative maintenance and repair to all Water and Wastewater facilities and the specialized equipment housed within them. This includes, but is not limited to: 2 Wastewater Treatment Plants, 9 Water Facilities and 12 underground Wastewater Lift Stations. Maintenance Division staff consists, one Senior Maintenance Mechanic, one Plant Mechanic, and one Maintenance Worker 1 which are supervised by the Assistant Public Works Director for Environmental Services.

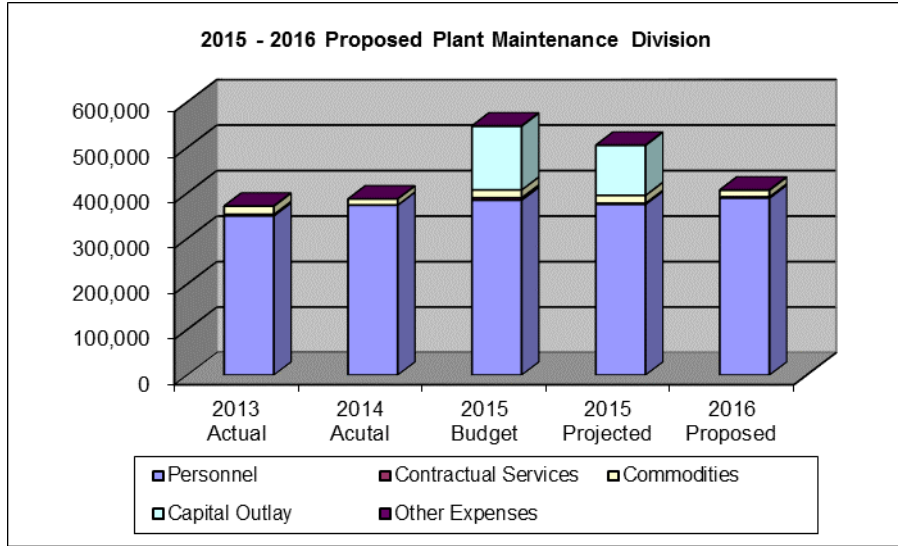
Budget Summary

This level of funding allows the Water Sewer Maintenance Division to operate in FY 2016 as it did in FY 2015.

Performance Measures

	2013	2012	2011	2010	2009	2008
Repair Orders Completed	852	905	973	946	1,081	1,172

Expenditures by type



2014 - 2015 Accomplishments

- Completely rebuilt South Plant Belt Press
- Updated Preventative Maintenance Program to include new equipment installed as part of the North Wastewater Treatment Plant Phase 1B Upgrade
- Provided technical assistance as required during the treatment plant upgrade
- Oversaw upgrade of the South Facility Preliminary Treatment Building electrical service
- Renovated 144 Commercial Building to accommodate Utility Department Operations
- Completed general W/WW building repair and maintenance
- Oversaw upgrade of Veterans Memorial Park electrical service
- Assisted the Water Department with ATS replacement at Richert and Potter stations

2015 - 2016 Objectives

- Continue to update the Preventative Maintenance Plan to include new treatment plant equipment
- Continue to provide technical assistance as required during the treatment plant upgrade
- Prepare Standard Operating Procedures (SOPs) to provide a standard working tool that can be used to document routine quality system management and technical activities
- Oversee all contractual maintenance work to ensure quality workmanship
- Maintain the City's buildings and equipment in a cost effective and responsible manner

Water/Sewer Maintenance Division
Water Fund: 066
Department: 489

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Personnel						
40101	Salaries	231,860	247,471	255,205	254,544	264,941
40102	Overtime Pay	11,715	8,254	10,000	7,800	9,000
40103	System Rounds	5,328	5,161	6,200	5,000	5,500
40104	Stand By Pay	3,178	2,805	3,400	2,750	3,200
40106	Seasonal Employment	0	0	5,000	0	0
40108	Longevity Pay	750	1,300	950	950	1,500
40111	Health Care	45,610	53,579	47,500	48,981	50,000
41101	FICA Expense	18,811	19,560	21,478	20,150	21,737
41102	IMRF Expense	32,715	35,475	34,938	35,234	34,921
Subtotal - Personnel		349,968	373,605	384,671	375,409	390,799
Contractual Services						
42017	Maintenance - Vehicles ¹	3,090	25	3,500	1,000	1,500
42022	Equipment Rental	261	285	350	430	350
42089	Education and Training	195	0	1,250	1,100	1,250
Subtotal - Contractual Services		3,546	310	5,100	2,530	3,100
Commodities						
44001	Gasoline	6,623	5,391	6,000	4,000	4,000
44011	Maintenance - Buildings ²	2,200	769	2,000	1,750	2,000
44015	Maintenance - Other Equipment	823	29	500	275	500
44017	Maintenance - Vehicles	3,800	2,980	4,000	6,500	3,000
44022	Safety Equipment	1,432	764	1,300	1,450	1,300
44099	Other Parts/Materials	3,036	3,373	3,500	3,275	3,500
Subtotal - Commodities		17,914	13,306	17,300	17,250	14,300
Capital Outlay						
46002	Other Equipment	0	0	140,000	110,000	0
Subtotal - Capital Outlay		0	0	140,000	110,000	0
Other Expenses						
49004	Conferences/Meetings ³	0	0	250	210	250
49099	Miscellaneous	50	14	500	100	250
Subtotal - Other Expenditures		50	14	750	310	500
TOTAL EXPENSES		371,478	387,235	547,821	505,499	408,699

¹ - Repair of vehicle radios

² - Parts and supplies for maintenance shop

³ - Technical conferences seminars

Water/Sewer Fund – Storm Sewer Maintenance Division

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Seasonal	0	0	0
Total fte	0	0	0

No employees are budgeted out of this fund.

The employees that were previously budgeted out of this department were moved to the Public Utilities Division.

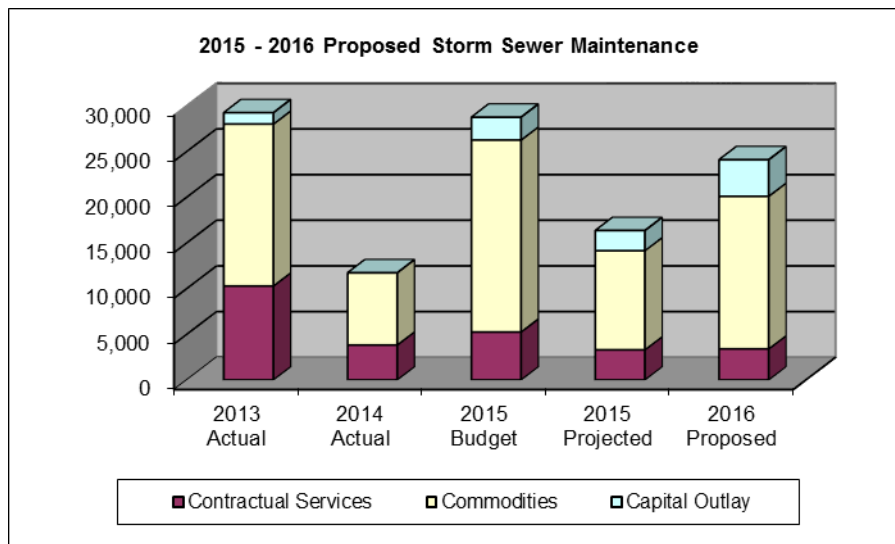
Narrative

The Storm Sewer Maintenance Division is under the supervision of the Utilities Division in the Water/Sewer Fund. The primary function of the Utilities Division is to operate and repair all Water, Storm Sewer and Sanitary conveyance systems within the City. Storm Sewer Division Staff consists of one Supervisor, a Senior Heavy Equipment Operator and a Maintenance Worker II.

Budget Summary

The budget level of funding allows the Storm Sewer Maintenance Division to operate in FY 2016 as it did in FY 2015.

Expenditures by type



2014 – 2015 Accomplishments

- Continued identifying trouble areas and making corrections as needed.
- Continue doing bridge and pond inspections, cleaning, flushing and correcting any problems. All information was forwarded to property maintenance and engineer
- Staff and the Streets Division completed a retention pond mowing and inspection program.
- Staff completed development of a Storm Sewer Flushing Program to reduce flooding

2015 – 2016 Objectives

- Staff will continue the Catch Basin Monitoring and Cleaning Program
- Staff will continue the Storm Sewer Flushing Program for areas that are flood prone.
- Identify and rebuild settled inlets and catch basins
- Root cut problem areas to increase pipe capacity

Storm Sewer Maintenance
 Water Fund: 066
 Department: 490

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
Contractual Services						
42011	Maintenance - Buildings	0	0	0	0	0
42015	Maintenance - Other Equip	0	0	250	0	0
42017	Maintenance - Vehicles ¹	7,669	1,085	3,000	0	0
42045	Utility Locates	1,614	1,740	1,000	2,300	2,400
42090	Dues and Subscriptions ²	1,000	1,000	1,000	1,000	1,000
Subtotal - Contractual Services		10,283	3,825	5,250	3,300	3,400
Commodities						
44001	Gasoline	0	2,287	2,500	1,700	1,700
44015	Maintenance - Other Equip	341	0	500	175	500
44017	Maintenance - Vehicles	1,891	1,134	2,000	500	1,500
44018	Maintenance-Storm Sewers	14,078	4,230	15,000	8,000	12,000
44022	Safety Equipment	594	100	500	275	500
44099	Other Parts/Materials	812	149	500	200	500
Subtotal - Commodities		17,716	7,900	21,000	10,850	16,700
Capital Outlay						
46002	Other Equipment	1,245	0	2,500	2,200	4,000
Subtotal - Capital Outlay		1,245	0	2,500	2,200	4,000
TOTAL EXPENDITURES		29,244	11,725	28,750	16,350	24,100

¹ - Vactor Lining/Nozzles

² - NPDES annual permit



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Police Pension Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

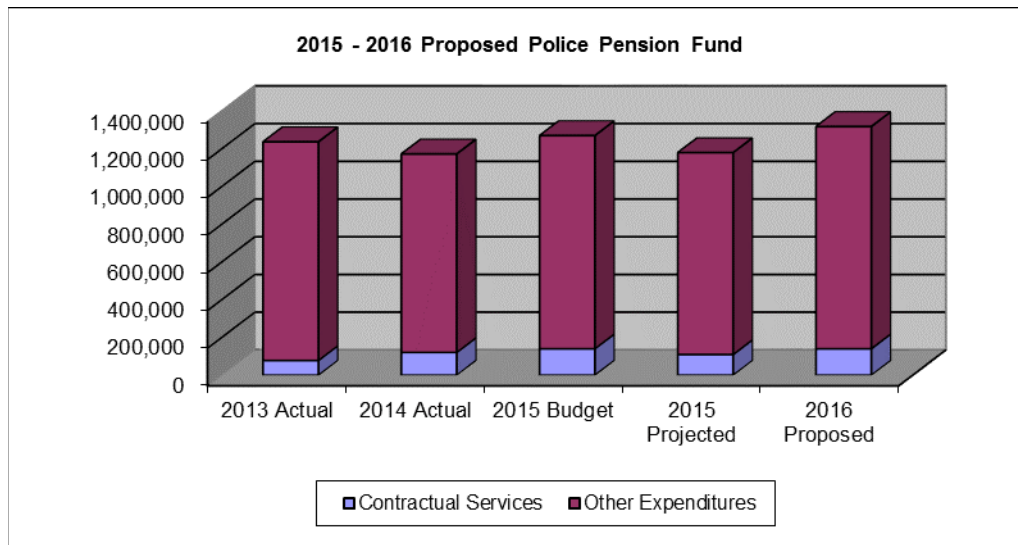
The Police Pension Fund is a pension trust fund established to account for pensions paid for police officers. The Police Pension Fund revenues consist of property taxes, contributions from participants based on a percentage of wages established by the state and investment earnings.

Budget Summary

The budget level of funding allows the Police Pension Fund to operate in FY 2016 the same as it did in FY 2015.

Funding levels are set by actuarial study and are analyzed every year. The Pension Board is requesting funding in the amount of \$1,023,940 for FY 2016.

Expenditures by type



POLICE PENSION FUND
Fund: 086

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Contributions						
31155	Real Estate Taxes	422,967	433,858	452,621	452,621	469,679
39010	Add'l Contribution from City	215,589	501,527	567,263	567,263	554,261
39510	Participants Contributions	250,795	288,521	315,244	316,818	332,659
Subtotal - Contributions		889,351	1,223,906	1,335,128	1,336,702	1,356,599
Investment Income						
31310	Interest on Investments	498,804	532,528	345,962	340,024	357,025
38310	Unrealized Gain/Loss on Invest.	1,094,010	1,012,657	1,013,926	633,700	1,162,304
Subtotal - Investment Income		1,592,814	1,545,185	1,359,888	973,724	1,519,329
TOTAL - REVENUE		2,482,165	2,769,091	2,695,016	2,310,426	2,875,929
EXPENSES						
Contractual Services						
42034	Professional Services	17,445	34,246	50,000	19,384	40,000
44060	Investment Expense	60,533	86,389	90,000	90,000	100,000
Subtotal - Contractual Services		77,978	120,635	140,000	109,384	140,000
Other Expenditures						
49051	Benefit Payments	1,146,421	1,037,345	1,130,000	1,057,978	1,164,000
49099	Miscellaneous	12,758	14,534	0	12,312	14,000
Subtotal - Other Expenditures		1,159,179	1,051,879	1,130,000	1,070,290	1,178,000
TOTAL EXPENSES		1,237,157	1,172,514	1,270,000	1,179,675	1,318,000
Fund Surplus (Deficit)		1,245,007	1,596,577	1,425,016	1,130,752	1,557,929
Net Assets, Beginning		16,980,793	18,225,800	19,426,974	19,822,377	20,953,128
Net Assets, Ending		18,225,800	19,822,377	20,851,990	20,953,128	22,511,057

Special Service Area Fund

Personnel Schedule

	FY 2014	FY 2015	FY 2016
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

The Special Service Area Fund is an agency fund established to account for the bond proceeds, construction costs and subsequent property tax levy collections associated with paying the debt service of the bonds associated with the Special Service Area itself.

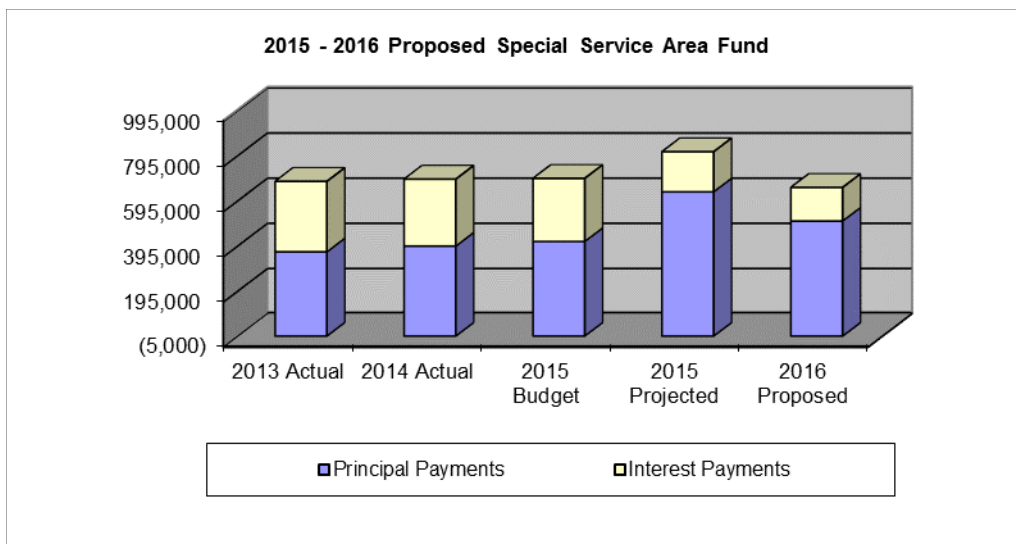
Budget Summary

The budget level of funding allows the Special Service Area Fund to operate the same in FY 2016 as it did in FY 2015.

The Special Service Area Fund serves as both the project fund and debt service fund. Special Service Areas 12, 13 and 14 were refinanced in FY2015, which resulted in lower principal and interest costs for the remainder of the repayment schedule.

Active Service Areas are 11, 12, 13, and 14. All are debt service only.

Expenditures by type



SPECIAL SERVICE AREA FUND

Fund: 092

<u>Account #</u>	<u>Description</u>	<u>4/30/2013 Actual</u>	<u>4/30/2014 Actual</u>	<u>4/30/2015 Budget</u>	<u>4/30/2015 Projected</u>	<u>4/30/2016 Proposed</u>
REVENUES						
Taxes						
31171	R.E. Tax - SSA #11	13,182	13,133	13,000	13,163	13,200
31172	R.E. Tax - SSA #12	188,949	185,211	196,500	198,632	189,000
31173	R.E. Tax - SSA #13	302,880	298,385	299,500	297,359	288,000
31174	R.E. Tax - SSA #14	179,499	178,479	187,500	185,133	169,000
Subtotal - Taxes		684,510	675,208	696,500	694,287	659,200
Investment Income						
31316	Interest - SSA #8	22	13	12	13	13
31318	Interest - SSA #11	1	1	1	1	1
31319	Interest - SSA #12	186	42	75	24	25
31320	Interest - SSA #13	326	75	100	39	40
31321	Interest - SSA #14	276	60	75	29	30
Subtotal - Investment Income		811	191	263	106	109
TOTAL REVENUE		685,320	675,399	696,763	694,393	659,309
EXPENSES						
Principal Payments						
45011	Principal Pmt - SSA #11	8,000	8,400	8,900	8,900	9,400
45012	Principal Pmt - SSA #12	100,000	110,000	115,000	139,200	145,000
45013	Principal Pmt - SSA #13	170,000	175,000	185,000	248,400	225,000
45014	Principal Pmt - SSA #14	95,000	105,000	110,000	242,200	130,000
Subtotal - Principal Payments		373,000	398,400	418,900	638,700	509,400
Interest Payments						
47001	Escrow Agent Fees	1,300	1,300	1,300	1,300	1,100
47011	Interest - SSA #11	5,051	4,603	4,133	4,133	3,635
47012	Interest - SSA #12	90,793	86,443	81,658	51,344	43,015
47013	Interest - SSA #13	128,885	122,085	114,648	72,607	62,523
47014	Interest - SSA #14	86,000	81,963	77,500	48,144	38,430
Subtotal - Interest Payments		312,029	296,393	279,239	177,528	148,703
TOTAL EXPENSES		685,029	694,793	698,139	816,228	658,103
Fund Surplus (Deficit)		292	(19,394)	(1,376)	(121,835)	1,207
Fund Balance - Beginning		582,219	582,511	570,633	563,117	441,282
Fund Balance - Ending		582,511	563,117	569,257	441,282	442,489

Department Directory

Fund	Department/Division Number	Name
General	411	Administration
	415	City Clerk
	422	Community Development
	430	Information Technology
	433	Finance
	444	Legal
	466	Police
	477	Board of Fire & Police
	485	Engineering
	487	Public Works Administration
	488	Streets Division
	489	Vehicle Maintenance Division
	499	Central Services
Water	412	Public Utilities Division
	420	Wastewater Division
	489	Plant Maintenance Division
	490	Storm Sewer Maintenance Division

Account Listing - Revenues

<u>Object</u>	<u>Description</u>
31100	Property Tax - Audit
31110	Property Tax - Corporate
31120	Property Tax - FICA
31130	Property Tax - IMRF
31140	Property Tax - Insurance
31150	Property Tax - Police Pension
31155	Property Tax - Current
31160	Property Tax - Prior Years
31165	Property Tax - Police Pen PY
31171	R.E. Taxes - SSA #11 Debt
31172	R.E. Taxes - SSA #12 Debt
31173	R.E. Taxes - SSA #13 Debt
31174	R.E. Taxes - SSA #14 Debt
31210	Mobile Home
31301	From IEPA
31302	From FEMA
31303	From DuPage County
31304	From IDOT
31305	From Metra
31306	From Village of Itasca
31307	From DuPage FPD
31308	From Addison Township
31309	DCEO Grant
31310	Interest Income
31316	Interest Income - SSA # 8
31318	Interest Income - SSA # 11
31319	Interest Income - SSA # 12
31320	Interest Income - SSA # 13
31321	Interest Income - SSA # 14
31350	Dividend Income
31499	Proceeds from Sale of CA
31860	Income Treasury Bills
31861	Income Treasury Notes
31862	Income Treasury Bonds
31863	Income Farm Banks
31864	Income Fed Home Loan Mtg Corp
31865	Income Federal Home Loan Bank
31866	Income Fed Nation Mtg Assoc
31867	Income Stock Equities
31868	Income Mutual Funds
31869	Income Other U.S. Agencies
31999	IPBC Interest

<u>Object</u>	<u>Description</u>
32015	Motor Fuel Tax Allotments
32020	Personal Property Replacement
32030	Hotel/Motel Tax
32035	Harris Bank
32040	Income Tax
32050	Sales Tax
32055	Non-Home Rule Sales Tax
32060	Pull Tabs & Jar Games
32080	Use Tax
32090	Auto Rental
32210	Cable TV Franchise Fees
32270	Telecommunications Tax
32280	Utility Tax
32290	Right-of-Way Usage Fees
32295	Electric Aggregation
33010	Wood Dale Fire Dist.
33110	Sale Of Water
33220	Sale Of Water Meters
34010	Building Permits
34030	Electrical Permits
34040	Occupancy Permits
34050	Parking Permits
34060	Plumbing Permits
34065	Bicycle Locker Rental Revenues
34210	Plan Review Fees
34230	Inspection Fees
34240	Re-Inspection Fees
34250	Elevator Inspection Fees
34270	Roofing Permits
34290	Rental Housing Inspection Fees
34300	Miscellaneous Building Fees
34310	CD Adjudication
34320	Storm Water Mgmt Fee
34410	Water Connection Fees
34415	Sewer Connection Fees
34420	Hook-up/Tap-on Fees
34440	Hydrant Meter Rental
34450	Contractor Registration
34610	Sanitation Service
34620	Sewer Service Fees
34630	Recycling Bin
34640	Refuse Containers
34650	U/B Penalty
34660	U/B Senior Discount (Contra)
34665	Turn on/off fees
34670	Posting Fee
34710	Discharge Permits
34810	Daily Parking Fees
34820	Commuter Lot Debit Cards

<u>Object</u>	<u>Description</u>
35010	Business Licenses
35020	Liquor Licenses
35030	Vehicle Licenses
35050	Business License Penalties
35110	Vending Licenses
36010	Court Fines
36020	Parking Fines
36030	Police Fines
36040	Stray Animal Fines
36050	Liquor License Fines
36060	Reimbursement - Police Service
36070	Court Supervision
36075	E-Ticketing Fee
36080	Admin Fee - Impounded Vehicles
36085	Admin Fee - FTA Booking
36090	DUI Tech Fund Fees
37080	Tower Rent/Lease Fee
37090	Tobacco Enforcement Grant
37155	IDOT Traffic Enforcement Grant
37160	Bullet Proof Vest Grant
37225	Impact Donations
37250	Developer Contributions
38001	Transfer From General Fund
38002	Transfer From Road & Bridge
38009	Transfer From Tourism Fund
38041	Transfer from Capital Projects
38045	Transfer from Land Acquisition
38046	Transfer from Economic Develop
38061	Transfer From Commuter Parking
38062	Transfer From Sanitation Fund
38066	Transfer from Water Fund
38092	Transfer From Special Service
38310	Unrealized G/L on Investment
38311	Unrealized G/L on Stock Equity
38312	Unrealized G/L on Mutual Funds

<u>Object</u>	<u>Description</u>
39005	Capital Lease Proceeds
39010	Additional Contribution - COWD
39020	Bond Forfeitures
39030	Employee Health Care Contribution
39040	Miscellaneous Inspection Fees
39090	Seizure Monies
39091	Forfeited Funds
39095	Georgetown Permits
39110	Other Police Revenue
39120	Over Weight Permit Fees
39130	Park District Bank Runs
39140	Trax-Guard
39150	Senior Bus Fees
39170	Alarm Fees
39200	DUMEG Receipts
39250	Contrib. from Property Owners
39260	Additions - General Government
39261	Additions - Public Safety
39262	Additions - Highways & Streets
39263	Additions - Recreation
39264	Additions - Recreation
39360	Corporate Donations
39370	Vendor Booths
39400	Special Event Collections
39405	Prairie Fest Revenue
39510	Participant Contributions
39715	IDOT Traffic Enforcement Grant
39717	IEMA Grant
39718	911 License Plate Grant
39719	Police - In Car
39720	IEPA Grant
39750	Salt Creek Bridge
39880	Auction Proceeds
39906	Sale Of Computers
39980	Nordcat Distribution
39996	Rent
39997	Metra Depot Coffee Shop Rent
39999	Miscellaneous Revenue

Account Listing - Expenditures

<u>Object</u>	<u>Description</u>
Personnel	
40101	Salaries
40102	Overtime Pay
40103	System Rounds
40104	Stand-By Pay
40105	Part-time Employment
40106	Seasonal Employment
40107	Leave Time Buy-Back
40108	Longevity Pay
40110	Elected Officials
40111	Health Care
40112	Disability Pay / Wages
40115	Auto Allowance
40116	Deferred Compensation
40166	Stipends
40999	ERI Payoff
Payroll Taxes/Pension	
41101	FICA Expense
41102	IMRF Expense
Contractual Services	
42001	Telephone/Alarm Line
42003	Communications
42005	Printing
42010	Maintenance - Street Lights
42011	Maintenance - Building/Grounds
42012	Maintenance - Lift Stations
42014	Maintenance - Office Equipment
42015	Maintenance - Other Equipment
42017	Maintenance - Vehicles
42018	Maintenance - Sanitary Sewer
42019	Maintenance Agreements
42020	Maintenance - Lift Stations
42021	Maintenance Equipment Dist.
42022	Equipment Rental
42023	Property Rental
42028	Emergency Services
42030	IT Professional Services

<u>Object</u>	<u>Description</u>
42031	Auditing Services
42032	Data Processing Service
42033	Laboratory Services
42034	Professional Services
42036	Community Services
42037	Township Social Services
42038	Public Transportation
42039	Fire Inspection
42040	Traffic Signal/Traffic Control
42042	Demolition Fees
42043	Insurance Premiums
42044	Claims Settlement
42045	Utility Locates
42046	Forestry Program
42047	Mosquito Abatement
42048	Animal Control
42049	Gypsy Moth Spraying
42050	Engineering Services
42051	Business Licenses
42052	IEPA Permit Fees
42053	Scavenger Service
42054	Dump Fees
42055	Yard Waste Service
42056	Stream bank/steetscape
42058	Recycling Service
42059	Industrial Pretreatment
42060	Sidewalk Maintenance
42061	Health Insurance
42062	Legal - General Fund
42063	Legal - Litigation
42064	Legal - Prosecution
42067	Legal - Labor
42068	Legal - Settlement
42080	Intersection Feasibility Eng.
42082	Pavement Striping
42084	Road Resurfacing/Repairs
42085	Tuition Reimbursement
42086	Publish Legal Notice
42087	Recording Fees
42088	Employee Development
42089	Education And Training
42090	Dues And Subscriptions
42091	Dues And Subscriptions - Admin
42092	Dues And Subscriptions - Legis
42093	Cops Administration
42094	Red Light Violations
42095	Employee Recruitment
42096	Candidate Medical Exams

<u>Object</u>	<u>Description</u>
42097	Unemployment Compensation
42101	Real Estate Taxes
42103	Parkway Tree Replacement
42113	Maintenance - Water Mains
42118	Maintenance - Water Meters
42213	Maintenance - Sewer Mains

Commodities

44001	Gasoline
44002	Postage
44003	Books And Publications
44011	Maintenance - Building/Grounds
44012	Maintenance - Lift Stations
44013	Maintenance - Water Mains
44014	Maintenance - Sewer Mains
44015	Maintenance - Other Equipment
44016	Maintenance - Facility
44017	Maintenance - Vehicles
44018	Maintenance - Storm Sewers
44021	Uniforms
44022	Safety Equipment
44028	Emergency Services
44029	Copy Supplies
44031	Office Supplies
44032	Photo Supplies
44036	Community Services
44039	Detective Expense
44041	Investigative Supplies
44042	Ammunition/Gun Range
44043	Prisoner Food
44049	Canine Unit
44051	Electric Utilities
44052	Natural Gas Utilities
44053	DPWC Water Purchase
44055	Industrial Pretreatment
44060	Investment Expense
44061	Laboratory Supplies
44062	Plant Supplies
44063	Chemical Supplies
44071	Water Tap Supplies
44072	Water Meters
44073	Water Meter Parts
44082	Paving Surface/Repair
44083	Snow & Ice Control
44099	Other Parts And Materials
44640	Refuse Containers

<u>Object</u>	<u>Description</u>
Bond Principal	
45011	Principal - SSA # 11
45012	Principal - SSA # 12
45013	Principal - SSA # 13
45014	Principal - SSA # 14
45269	Principal - Series 2012 A
Capital Outlay	
46001	Office Equipment
46002	Other Equipment
46011	Motor Vehicles
46012	Police Equipment
46012	Construction - SSA # 12
46013	Construction - SSA # 13
46014	Construction - SSA # 14
46021	Improvements
46023	Metra Depot Improvements
46030	IT Equipment
46031	Street Improvement Program
46032	Sidewalk/Curb Improvements
46033	Bridge Improvements
46034	Storm Sewer
46035	Alleys
46036	PW Building Improvements
46037	City Hall Improvements
46038	Plant Maintenance
46039	Police Department Improvements
46040	Purchase of Property
46041	Forestry
46042	GIS
46043	Information Technology
46044	Decorative Street Lights
46045	Sewer
46046	Water
46047	Wastewater
46048	Plant Maintenance
46049	Decorative Retaining Wall
46051	Public Safety
46052	Metra Lot
46053	Standard Street Lights
46054	Dirt Stock Pile (DSP)
46055	Salt Dome

<u>Object</u>	<u>Description</u>
46056	Strategic Plan
46057	Sign Project
46058	Façade Program
46059	Salk Creek Trail
46060	Downtown Master Plan
46061	PW Site Assessment
46062	LED Lighting Conversion
46063	Elgin O'Hare Project
46064	Crossing Safety Improvements
46094	Pedestrian Bridge
46097	Improvements
46125	Interoperable Radio System
46269	Wastewater Treatment Plant Project

Bond Interest

47001	Escrow Agent Fees
47011	Interest - SSA # 11
47012	Interest - SSA # 12
47013	Interest - SSA # 13
47014	Interest - SSA # 14
47077	Water Commission Debt Service
47269	Interest - 2012 Series A

Interfund Transfer

48001	Transfer To General Fund
48041	Transfer To Capital Projects
48042	Transfer To Equipment Replacement
48043	Transfer To Information Techno
48065	Transfer to Water/Sewer CIP

<u>Object</u>	<u>Description</u>
Miscellaneous	
49001	Court Mileage Reimbursement
49003	Business Expenses
49004	Conferences/Meetings
49005	Conferences/Meetings - Admin
49006	Conferences/Meetings - Legis
49007	Dist. 7 After School Program
49022	DuPage Children Center
49025	Convention/Visitor Bureau
49032	Wood Dale Historical Society
49033	Veteran Memorial
49036	Community Events
49037	Landscape Improvements
49040	Student Essay Contest
49041	Employee Recognition
49043	Safety Program
49044	Testing Program
49045	Ornamental Lighting
49046	Fitness Program
49047	Accreditation
49048	Wellness Program
49051	Benefit Payments
49054	Termination Payments
49056	Thorndale Corridor
49060	Investment Expense
49070	Community Donations
49085	Generator Grant Program
49086	Police Pension Contribution
49090	Clean Air Counts
49092	Depreciation Expense
49094	Seasonal Decorations
49095	Loss on disposal of assets
49099	Miscellaneous
49100	Credit Card Processing Fees
49715	IDOT Traffic Enforcement Grant
49718	911 License Plate Grant
49719	Police - In Car
49720	IEPA Grant
49750	Salt Creek Bridge

Police Department Grant information

Received and spent 1998 - 2014

Year(s)	Grant Title	Amount	Spent	Remaining
1998 - 2003	IL Commerce Commission/US DOT	\$ 340,000	\$ 340,000	\$ -
1999 - 2003	Juvenile Accountability Incentive Block Grant	\$ 405,000	\$ 405,000	\$ -
1999 - 2014	US Detent of Justice - Bulletproof Vest	\$ 35,272	\$ 35,272	\$ -
2000 - 2003	COPS Fast Grant - School Resource Officer	\$ 125,000	\$ 125,000	\$ -
2000 - 2013	IDOT Traffic Enforcement Grants	\$ 177,713	\$ 177,713	\$ -
2000 - 2014	IL Liquor Commission Tobacco Compliance	\$ 31,340	\$ 31,340	\$ -
2003	IL Criminal Justice Authority - In-car video	\$ 20,000	\$ 20,000	\$ -
2003 - 2013	IEMA - Citizen Corp Grant	\$ 74,658	\$ 74,658	\$ -
2004	IL Criminal Justice Authority - Mobile Computers	\$ 25,040	\$ 25,040	\$ -
2004	IL Criminal Justice Authority - Livescan	\$ 20,930	\$ 20,930	\$ -
2006	US Dept. Homeland Security - Thermal Imager	\$ 15,000	\$ 15,000	\$ -
2006	IL Criminal Justice Authority - Mobile Computers	\$ 8,300	\$ 8,300	\$ -
2008 - 2009	Target - National Night Out	\$ 1,500	\$ 1,500	\$ -
	Total	\$ 1,279,753	\$ 1,279,753	\$ -

Received and still open 1998 - 2011

2009	Target - Investigative Equipment	\$ 1,500	\$ 1,008	\$ 492
2009	Milk-Bone - K9 Heroes	\$ 5,000	\$ 4,951	\$ 49
2014	Petland Donation	\$ 100	\$ -	\$ 100
	Total	\$ 6,600	\$ 5,959	\$ 641

Received FY 2015

2014	IL Liquor Commission Tobacco Compliance	\$ 2,530	\$ 2,530	\$ -
2014	US Detent of Justice - Bulletproof Vest	\$ 725	\$ 725	\$ -
2014	IDOT Traffic Enforcement Grants	\$ 38,931	\$ 38,931	\$ -
	Total	\$ 42,186	\$ 42,186	\$ -

	Total all Police Department Grants	\$ 1,328,539	\$ 1,327,898	\$ 641
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Other Grant information

Received and spent 2002 - 2012

Year(s)	Grant Title	Amount	Spent	Remaining
Various	IL Tomorrow Grants	\$ 63,000	\$ 63,000	\$ -
2002	IDOT - Phase 1 Grade Separation	\$ 1,000,000	\$ 1,000,000	\$ -
2002	Metra - Phase 1 Grade Separation	\$ 1,000,000	\$ 1,000,000	\$ -
2008	Salt Creek Bridge Grant	\$ 75,000	\$ 75,000	\$ -
2009	FAA- Thorndale Corridor Study	\$ 143,380	\$ 143,380	\$ -
2009	Stormwater - Reservoir	\$ 10,000	\$ 10,000	\$ -
2010	Capital Project Grant - Rep. Reboletti	\$ 100,000	\$ 100,000	\$ -
2012	DCEO - Street Lighting ²	\$ 88,739	\$ 88,739	\$ -
2012	DCEO - Metra Lighting ³	\$ 5,164	\$ 5,164	\$ -
2012	DCEO - City Hall/PW Lighting ⁴	\$ 68,899	\$ 68,899	\$ -
2012	DCEO - Energy Efficiency ⁵	\$ 71,444	\$ 71,444	\$ -
	Total	\$ 2,625,626	\$ 2,625,626	\$ -

Received and still open 2002 - 2011

2010	Capital Project Grant - Sen. Pankau	\$ 250,000	\$ 250,000	\$ -
	Total	\$ 250,000	\$ 250,000	\$ -

Approved, but not yet received

2002	SAFETEA-LU - Project No. 1149 (plus State match) ¹	\$ 11,440,000	\$ 642,023	\$ 10,797,977
2008	Consolidated Appropriations Ace (H.R. 2764)	\$ 480,000	\$ -	\$ 480,000
2011	FY 2011 - 2016 Surface Transportation Program *	\$ 3,430,000	\$ -	\$ 3,430,000
2013	TCM - Pedestrian improvements ⁶	\$ 498,400	\$ -	\$ 498,400
2014	Metra Constant Warning Timer(s)	\$ 590,000	\$ -	\$ 590,000
2014	Metra Platform Gates	\$ 500,000	\$ -	\$ 500,000
	Total	\$ 16,938,400	\$ 642,023	\$ 16,296,377
	Total all Other Grants	\$ 19,814,026	\$ 3,517,649	\$ 16,296,377

1 - State match could be between \$2,288,000 and \$2,860,000

2 - Total cost to the City of \$223,150

3 - Total cost to the City of \$130,865

4 - Total cost to the City of approximately \$92K. Grant amount may go up if we qualify for "sweet deal" funds

5 - Total cost to the City for the Aeration System Upgrade is \$257,782

6 - Total project cost of \$712,000. TCM funding covers 70%, the remaining 30% is paid by the City.

Project completed in FY 2016.

* - Funding may no longer be available as there is no actual grade separation. HRGreen is investigating.

CITY OF WOOD DALE, ILLINOIS

Tax Revenues by Source of Governmental Funds

Last Ten Fiscal Years

Fiscal Year	Property	% of Total Revenues	Sales	% of Total Revenues	Income	% of Total Revenues	Use	% of Total Revenues
2014	3,050,929	22.79%	5,540,545	41.39%	1,341,834	10.03%	241,589	1.80%
2013	2,979,090	22.88%	5,327,477	40.92%	1,360,124	10.45%	220,981	1.70%
2012	2,932,130	23.08%	5,283,776	43.53%	1,156,250	9.53%	200,892	1.66%
2011	2,849,198	23.47%	5,001,201	41.20%	1,173,111	9.67%	196,160	1.62%
2010	2,797,866	25.00%	4,563,766	40.78%	801,326	7.16%	160,960	1.44%
2009	2,689,118	24.03%	4,858,881	43.42%	1,233,239	11.02%	190,998	1.71%
2008	2,561,518	22.89%	4,729,670	42.26%	1,246,212	11.14%	191,430	1.71%
2007	2,484,879	22.20%	2,836,279	25.34%	1,140,776	10.19%	174,156	1.56%
2006	2,362,676	21.11%	2,788,480	24.92%	1,034,238	9.24%	151,591	1.35%
2005	2,547,301	22.76%	3,128,527	27.95%	943,130	8.43%	158,438	1.42%
2004	2,736,290	24.45%	3,012,302	26.92%	816,491	7.30%	141,473	1.26%
2003	2,700,343	24.13%	3,273,251	29.25%	880,416	7.87%	108,205	0.97%

Note: \$560,000 of Intergovernmental Taxes is shown in the Special Business District Fund as "Taxes."

Data Source

Audited Financial Statements

Utility	% of Total Revenues	Hotel/ Motel	% of Total Revenues	Other	% of Total Revenues	Telecom	% of Total Revenues	Total
1,186,533	8.86%	330,719	2.47%	31,584	0.24%	1,661,138	12.41%	13,384,872
1,125,868	8.65%	330,154	2.54%	27,599	0.21%	1,647,393	12.65%	13,018,686
1,065,354	8.78%	295,526	2.43%	27,837	0.23%	1,742,535	14.36%	12,704,300
1,144,540	9.43%	272,862	2.25%	30,858	0.25%	1,469,717	12.11%	12,137,646
1,117,408	9.98%	254,273	2.27%	27,761	0.25%	1,467,987	13.12%	11,191,347
1,230,529	11.00%	298,918	2.67%	31,362	0.28%	1,491,138	13.32%	12,024,183
1,292,607	11.55%	338,712	3.03%	34,253	0.31%	1,359,551	12.15%	11,753,953
1,180,342	10.55%	357,324	3.19%	27,968	0.25%	1,311,911	11.72%	9,513,635
1,341,733	11.99%	312,301	2.79%	25,464	0.23%	1,050,169	9.38%	9,066,652
1,173,189	10.48%	304,754	2.72%	20,991	0.19%	1,313,361	11.74%	9,589,691
1,164,703	10.41%	294,855	2.63%	15,720	0.14%	1,364,473	12.19%	9,546,307
1,215,365	10.86%	298,799	2.67%	18,339	0.16%	1,009,254	9.02%	9,503,972

CITY OF WOOD DALE, ILLINOIS

Equalized Assessed Value and Estimated Actual Value
of Taxable Property

Last Ten Calendar Years

Tax Levy Year	Residential		Farm		Commercial	
	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value
2013	284,787,193	57.7%	-	0.0000%	42,069,311	8.5%
2012	306,944,090	58.0%	-	0.0000%	44,830,012	8.5%
2011	351,716,548	59.4%	-	0.0000%	48,696,940	8.2%
2010	412,175,765	62.4%	403	0.0001%	50,522,915	7.6%
2009	453,626,244	62.1%	366	0.0001%	55,496,088	7.6%
2008	446,252,165	61.3%	333	0.0000%	57,353,336	7.9%
2007	425,337,550	62.2%	303	0.0000%	51,857,318	7.6%
2006	396,171,903	60.6%	337	0.0001%	53,174,846	8.1%
2005	354,809,785	58.7%	511	0.0001%	50,311,805	8.3%
2004	329,430,161	58.4%	352	0.0001%	46,644,176	8.3%

Data Source

Du Page County Assessor's Office and City Records

<u>Industrial</u>					
<u>Amount</u>	<u>% of Total Assessed Value</u>	<u>Equalized Assessed Value</u>	<u>Ratio of Equalized Assessed value to Estimated Actual Value</u>	<u>Estimated Actual Value</u>	<u>Total Direct Tax Rate</u>
166,914,340	33.8%	493,770,844	33.33%		
177,770,240	33.6%	529,544,342	33.33%	1,588,648,912	0.5405
191,893,160	32.4%	592,306,648	33.33%	1,776,937,713	0.4677
197,780,110	29.9%	660,479,193	33.33%	1,981,457,394	0.4125
221,459,210	30.3%	730,581,908	33.33%	2,191,767,642	0.3621
224,406,440	30.8%	728,012,274	33.33%	2,184,058,663	0.3610
206,939,560	30.2%	684,134,731	33.33%	2,052,404,193	0.3644
204,863,580	31.3%	654,210,666	33.33%	1,962,631,998	0.3660
199,412,240	33.0%	604,534,341	33.33%	1,813,603,023	0.3774
188,301,900	33.4%	564,376,589	33.33%	1,693,129,767	0.3882

CITY OF WOOD DALE, ILLINOIS

Property Tax Rates - Direct and Overlapping Government

Last Ten Levy Years

Tax Levy Year	2013	2012	2011	2010
Tax Rates*				
DIRECT				
City of Wood Dale				
Corporate	0.3177	0.2907	0.2517	0.2221
Bond & Interest	-	-	-	-
IMRF	0.0459	0.0420	0.0363	0.0320
Police Pension	0.0906	0.0829	0.0717	0.0632
Audit	0.0059	0.0053	0.0045	0.0039
Tort Judgements/Liab	0.0437	0.0400	0.0346	0.0305
Social Security	0.0871	0.0796	0.0689	0.0608
Total City Direct Rate	0.5909	0.5405	0.4677	0.4125
OVERLAPPING				
Addison Fire Protection District	1.0583	0.9619	0.8274	0.7448
Addison Park District	0.4659	0.4307	0.3747	0.3427
Addison Township	0.0713	0.0655	0.0570	0.0509
Bensenville Library District	0.2564	0.2360	0.2038	0.1793
Bensenville Park District	0.5097	0.4718	0.4128	0.3614
DuPage County	0.2040	0.1929	0.1773	0.1659
DuPage County Airport Authority	0.0178	0.0168	0.0169	0.0158
DuPage County Forest Preserve District	0.1657	0.1542	0.1414	0.1321
Grade Schools				
District 2	4.4252	4.0744	3.5405	3.1160
District 4	2.9650	2.7039	2.3227	2.0834
District 7	2.4504	2.2715	2.0067	1.8358
District 10	2.5368	2.3210	2.0486	1.7966
High Schools				
District 88	2.4373	2.1984	1.8332	1.6616
District 100	2.2320	2.0638	1.8069	1.6157
District 108	2.5755	2.3318	2.0220	1.8298
Itasca Fire Protection District	0.8973	0.8216	0.7236	0.6498
Itasca Park District	0.5626	0.5223	0.4678	0.4166
Jr. College District #502	0.2956	0.2681	0.2495	0.2349
Special Service #1	-	-	-	-
Special Service #2	-	-	-	-
Special Service #5	-	-	-	-
Special Service #6	-	-	-	-
Special Service #7	-	-	-	-
Special Service #8	-	-	-	-
Special Service #9	-	-	-	-
Special Service #11	0.4988	4.6604	4.2046	4.2129
Special Service #12	0.4800	0.4413	0.3986	0.3697
Special Service #13	0.4132	0.3894	0.3738	0.3523
Special Service #14	0.3771	0.3427	0.3065	0.3109
Wood Dale Fire Protection District	0.9812	0.8937	0.7729	0.6789
Wood Dale Library District	0.4983	0.4563	0.3960	0.3509
Wood Dale Park District	0.4852	0.4537	0.3995	0.3548

and is, therefore, not presented.

Office of the County Clerk, DuPage County
DuPage County Tax Bill - 2008

2009	2008	2007	2006	2005	2004
0.1951	0.1947	0.1967	0.1975	0.2039	0.2098
-	-	-	-	-	-
0.0281	0.0280	0.0282	0.0283	0.0291	0.0300
0.0555	0.0553	0.0558	0.0561	0.0578	0.0594
0.0034	0.0034	0.0034	0.0035	0.0035	0.0036
0.0267	0.0265	0.0267	0.0268	0.0276	0.0283
0.0533	0.0531	0.0536	0.0538	0.0555	0.0571
0.3621	0.3610	0.3644	0.3660	0.3774	0.3882
0.6614	0.6530	0.6560	0.6605	0.6727	0.6791
0.3092	0.3055	0.3114	0.3136	0.3275	0.3376
0.0446	0.0443	0.0445	0.0450	0.0462	0.0470
0.1566	0.1555	0.1546	0.1517	0.1547	0.1572
0.3117	0.3262	0.3280	0.3288	0.3254	0.3314
0.1554	0.1557	0.1651	0.1713	0.1797	0.1850
0.0148	0.0160	0.0170	0.0183	0.0198	0.0213
0.1217	0.1206	0.1187	0.1303	0.1271	0.1358
2.7529	2.7058	2.6906	2.6599	2.7115	2.6423
1.8423	1.8273	1.8449	1.8596	1.8752	1.8799
1.5489	1.5664	1.5724	1.5781	1.6200	1.6569
1.5888	1.5799	1.5971	1.6593	1.6804	1.6879
1.4795	1.4323	1.4395	1.3795	1.4137	1.4368
1.3993	1.3935	1.3925	1.3869	1.4164	1.4473
1.6350	1.6132	1.6126	1.6677	1.7126	1.7564
0.5751	0.5713	0.5727	0.5892	0.5721	0.5726
0.3735	0.3708	0.3777	0.3925	0.3436	0.3469
0.2127	0.1858	0.1888	0.1929	0.1874	0.1972
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	0.3780
-	-	-	-	0.5032	0.4934
-	-	-	-	-	0.3928
-	-	0.5185	0.5820	0.6153	0.6506
-	-	-	-	-	-
3.8012	3.8249	2.5263	0.1716	0.3252	4.6113
0.3331	0.3184	0.3373	0.1633	-	-
0.3151	0.3078	0.3342	0.2222	-	-
0.2630	0.2603	0.2790	0.1378	-	-
0.5915	0.5830	0.5826	0.5739	0.5790	0.5871
0.3081	0.3073	0.3097	0.2963	0.3000	0.2863
0.3031	0.3055	0.3172	0.3214	0.3670	0.3555

CITY OF WOOD DALE, ILLINOIS

Principal Property Taxpayers

Current Year and Ten Years Ago

2013			
Taxpayers	Type of Business	Equalized Assessed Value	Percentage of Total Assessed Valuation
AMB Partners II Local LP	Real Estate Developer	\$ 24,643,960	4.990%
Chancellory Business Park, LLC	Real Estate Developer	6,720,080	1.360%
UCR Asset Services	Property Management	5,050,920	1.020%
HP/Mark St LTD Partnership	Management Company	4,857,740	0.980%
Parkway Bank	Financial Institution	4,763,520	0.960%
Centerpoint Properties	Real Estate Developer	4,757,570	0.760%
Freightliner	Auto Sales	3,737,630	0.750%
AAR Corp	Manufacturing	3,684,390	0.730%
UBS Realty Investors	Real Estate Investor	3,595,380	0.720%
Nippon Express USA	Manufacturing	<u>3,531,940</u>	<u>0.720%</u>
		<u>\$ 65,343,130</u>	<u>12.990%</u>

2013 Equalized Assessed Valuation = \$493,770,844

2003 Equalized Assessed Valuation = \$527,702,854

2003

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Equalized Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
Morgan Stanley - 37th Floor	Real Estate Developer	\$ 16,191,570	3.070%
Trammel Crow Co	Real Estate Developer	9,273,420	1.760%
Albertsons	Grocery store	8,350,580	1.580%
Household Finance Corp	Financial Institution	6,664,230	1.260%
Deloitte & Touche	Public Accounting Firm	5,666,100	1.070%
Hp/Mark St Ltd Partnership	Management Company	5,579,600	1.060%
AAR Corp	Manufacturing	4,525,820	0.860%
Freightliner Corp	Distributor	4,324,090	0.820%
Parkway Bank	Financial Institution	3,859,450	0.730%
Nippon Express USA	Manufacturing	<u>3,577,480</u>	<u>0.680%</u>
		<u>\$ 68,012,340</u>	<u>12.890%</u>

CITY OF WOOD DALE, ILLINOIS

Revenue Capacity

Property Tax Levies and Collections

Last Ten Calendar Years

Tax Levy Year Fiscal Year Collected	2013 2015	2012 2014	2011 2013	2010 2012	2009 2011
Equalized Assessed Valuation	\$ 493,770,844	\$ 529,544,342	\$ 592,306,648	\$ 660,479,183	\$ 730,581,908
Total City Tax Levy Extension	2,917,692	2,862,187	2,770,218	2,724,477	2,645,437
Total Tax Collections (1)	(2)	2,828,577	2,759,058	2,713,718	2,635,202
Percent of Total Tax Collections to Total Tax Levy Extension		98.83%	99.60%	99.61%	99.61%

(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 non-current tax collections to a specific tax levy year is not readily available.

(2) 2013 Tax Levy to be collected in Fiscal Year 2015.

Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Sources:

City Records

Data Source

DuPage County Treasurer's Office

<u>2008</u> <u>2010</u>	<u>2007</u> <u>2009</u>	<u>2006</u> <u>2008</u>	<u>2005</u> <u>2007</u>	<u>2004</u> <u>2006</u>
<u>\$ 728,012,274</u>	<u>\$ 684,134,731</u>	<u>654,210,666</u>	<u>604,534,341</u>	<u>564,376,589</u>
<u>2,628,124</u>	<u>2,492,987</u>	<u>2,394,411</u>	<u>2,281,513</u>	<u>2,190,910</u>
<u>2,604,752</u>	<u>2,486,969</u>	<u>2,368,100</u>	<u>2,272,080</u>	<u>2,182,276</u>
<u>99.11%</u>	<u>99.76%</u>	<u>98.90%</u>	<u>99.59%</u>	<u>99.61%</u>

CITY OF WOOD DALE, ILLINOIS

Sales Tax Collected by Category

Last Ten Calendar Years

	2013		2012		2011	
	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year
General Merchandise	N/A	-100.0%	\$ 557,301	1.3%	\$ 550,271	4.8%
Food	486,105	13.4%	428,710	1.9%	420,821	1.8%
Drinking and Eating Places	423,599	4.2%	406,687	5.0%	387,248	0.9%
Apparel	N/A	-	-	0.0%	-	-100.0%
Furniture and H.H. and Radio	248,813	29.8%	191,680	-7.7%	207,749	67.8%
Lumber, Building, Hardware	279,806	26.3%	221,607	10.8%	200,018	2.4%
Automobile and Filling Stations	985,596	-16.8%	1,184,130	2.8%	1,152,383	84.1%
Drugs and Miscellaneous Retail	672,181	2.8%	653,960	2.3%	638,974	0.5%
Agriculture and All Others	1,647,746	6.2%	1,551,109	-0.1%	1,553,092	-3.1%
Manufacturers	<u>166,924</u>	14.9%	<u>145,246</u>	14.4%	<u>127,000</u>	-43.7%
	<u>\$ 4,910,769</u>	-8.0%	<u>\$ 5,340,429</u>	2.0%	<u>\$ 5,237,557</u>	10.7%
City Direct Sales Tax Rate	2.00%		2.00%		2.00%	

Illinois Department of Revenue

2010		2009		2008		2007	
Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year
\$ 525,234	9.7%	\$ 478,706	-3.0%	\$ 493,736	19.7%	412,321	48.3%
413,406	10.2%	375,123	-10.2%	417,692	1.9%	409,895	17.5%
383,735	-2.8%	394,711	1.8%	387,882	38.1%	280,867	46.3%
546	-70.5%	1,850	3461.3%	52	-99.5%	10,672	5.3%
123,825	7.1%	115,625	-15.1%	136,156	57.6%	86,376	35.7%
195,250	11.3%	175,412	-35.9%	273,697	20.5%	227,107	9.4%
625,834	39.7%	447,884	-32.3%	661,147	46.8%	450,335	67.3%
635,888	-2.8%	653,990	18.0%	554,349	24.7%	444,651	44.7%
1,602,531	-3.2%	1,656,361	-11.4%	1,868,865	35.2%	1,381,899	33.9%
<u>225,600</u>	-4.3%	<u>235,707</u>	-24.4%	<u>311,766</u>	29.0%	<u>241,638</u>	55.1%
<u>\$ 4,731,849</u>	4.3%	<u>\$ 4,535,369</u>	-11.2%	<u>\$ 5,105,343</u>	29.4%	<u>3,945,761</u>	37.7%
2.00%		2.00%		2.00%		2.00%	

2006		2005		2004	
Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year
278,125	-0.6%	279,747	-4.3%	292,417	4.4%
348,797	1.8%	342,496	1.0%	339,221	-5.0%
191,967	3.1%	186,256	5.9%	175,868	4.7%
10,138	0.4%	10,094	-3.0%	10,402	-0.3%
63,660	-2.6%	65,377	-63.1%	177,150	8.8%
207,644	-3.6%	215,339	-1.1%	217,659	35.6%
269,170	2.7%	262,202	19.1%	220,110	24.3%
307,346	22.2%	251,426	5.8%	237,531	22.9%
1,031,986	-8.5%	1,127,552	-10.3%	1,256,409	2.9%
<u>155,777</u>	12.7%	<u>138,260</u>	-5.2%	<u>145,901</u>	-70.6%
<u>2,864,610</u>	-0.5%	<u>2,878,749</u>	-6.3%	<u>3,072,668</u>	-4.7%
1.00%		1.00%		1.00%	

CITY OF WOOD DALE, ILLINOIS

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 Sales Tax Rate
2013	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2012	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2011	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2010	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2009	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2008	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2007	1.00%	1.00%	0.25%	0.25%	0.25%	5.00%	7.75%
2006	1.00%	0.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2005	1.00%	0.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2004	1.00%	0.00%	0.25%	0.25%	0.25%	5.00%	6.75%

Data Source

City and County Records

CITY OF WOOD DALE, ILLINOIS

Ratios of General Bonded Debt Outstanding

Last Ten Calendar Years

Fiscal Year	(1) Population	(2) Equalized Assessed Value	(3) Gross General Bonded Debt	Less Debt Service Funds	Net General Bonded Debt	Ratio of Net General Obligation Debt to Equalized Assessed Value	Net General Bonded Debt Per Capita
2013	13,770	493,770,844	9,995,000	25,000	9,970,000	2.02%	724.04
2012	13,770	529,544,342	9,995,000	-	9,995,000	0.00%	725.85
2011	13,770	592,306,648	-	-	-	0.00%	-
2010	13,770	660,479,193	-	-	-	0.00%	-
2009	13,882	730,581,908	-	-	-	0.00%	-
2008	13,855	728,012,274	-	-	-	0.00%	-
2007	14,314	684,134,731	-	-	-	0.00%	-
2006	14,314	654,210,606	-	-	-	0.00%	-
2005	13,535	604,534,341	-	-	-	0.00%	-
2004	13,535	564,376,589	-	-	-	0.00%	-

Data Source

(1) U.S. Department of Commerce, Bureau of Census

(2) Office of the DuPage County Clerk

(3) City's Records

CITY OF WOOD DALE, ILLINOIS

Demographic Statistics

Last Ten Calendar Years

Calendar Year	(1) Population	(1) Per Capita Income	Equalized Assessed Valuation	Personal Income	(2) Unemployment Rate
2013	13,770	28,455	\$ 493,770,844	391,825,350	7.40%
2012	13,770	28,909	\$ 529,544,342	398,076,930	9.90%
2011	13,770	28,397	\$ 592,306,648	391,026,690	8.90%
2010	13,770	25,190	\$ 660,479,193	346,866,300	9.70%
2009	13,882	25,190	\$ 730,581,908	349,687,580	10.60%
2008	13,855	27,965	\$ 728,012,274	387,455,075	7.20%
2007	14,314	25,507	\$ 684,134,731	365,107,198	4.80%
2006	14,314	25,507	\$ 654,210,666	365,107,198	4.70%
2005	13,535	27,136	\$ 604,534,341	367,285,760	4.90%
2004	13,535	27,136	\$ 564,376,589	367,285,760	4.70%

Data Source

City Records and Office of the DuPage County Clerk

(1) U.S. Department of Commerce, Bureau of the Census

(2) Bureau of Labor Statistics

CITY OF WOOD DALE, ILLINOIS

Principal Employers

April 30, 2014

Taxpayers	Rank	Employees	% of Total Population	Product / Service
Videojet Systems	1	500	3.63%	Labeling and Ink Jet
AAR Corporation	2	471	3.42%	Aircraft Equipment
DeVry	3	400	2.90%	Education Institution
Tempco Electric Heater	4	364	2.64%	Manufacturer Electric Heaters
Quest Diagnostics	5	345	2.51%	Blood Test/Clinical Lab
Madden Communications	6	225	1.63%	In-Store Marketing
Target Stores	7	180	1.31%	General Merchandise
Alfa Laval	8	140	1.02%	Manufacturer
Power of Great Lakes	9	135	0.98%	Manufacturer
Jewel Food Stores	10	100	0.73%	Food Products

Information was not available for nine years ago.

CITY OF WOOD DALE, ILLINOIS

Ten Largest Consumers - Waterworks and Sewerage Systems

April 30, 2014

<u>Property</u>	<u>Rank</u>	<u>Total Consumption</u>
Double Tree Hotel	1	5,398,249
Brookwood Green Condo	2	4,113,400
Courtyard Chicago Wood Dale	3	3,829,406
Tempco Electric Heater Corp	4	3,714,515
Whispering Oaks Condos II	5	2,290,703
Christy's Restaurant	6	2,192,091
Wood Dale Station Condos	7	2,114,000
Oak Villa Estates	8	2,085,777
Jewel-Osco Food Store #03341	9	2,071,878
Whispering Oaks Unit Owners	10	2,042,433

Information was not available for nine years ago.

Glossary of Terms

The Annual Budget and Capital Improvement Plan contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget and Capital Improvement Plan document in understanding these terms, a glossary has been included in the document.

A

Accrual Basis - A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Agency Fund - A fund established to account for assets held by the City as a collection of paying agent for individuals, private organizations, other governmental units or other funds.

Allotment – A designated amount of money that is automatically distributed.

Appropriation Ordinance - The official document adopted by the City Council to establish a legal limit of City expenditures or obligations for a specific time period.

Appropriations - A legal authorization made by the City Council which permits the City to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes. In the City of Wood Dale the assessed valuation is 33% of appraised value.

Assets - Property owned by a government which has a monetary value.

Assigned Fund Balance - This classification includes amounts that are “intended” for a specific purpose, but are neither restricted nor committed.

B

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

Balanced Budget - A budget in which estimated revenues are equal to or greater than estimated expenditures.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large projects, such as buildings, streets and bridges.

Budget - A plan of financial operation embodying an estimate of proposed revenue and expenditures for a specific period of time (budget fiscal year).

Budget Adjustment - A legal procedure utilized by the City staff and City Council to revise the budget.

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

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

Cable TV Franchise - Franchise tax levied on a cable television company.

Capital Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, and improvements other than buildings, machinery and equipment. The City has established a level of \$5,000 for an item to be considered an asset; below \$5,000, the item is considered to be an operating expense.

Capital Expenditures/Outlay - Expenditures which result in the acquisition of or addition to capital assets.

Capital Improvements Plan (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet the long-term capital needs of the City.

Capital Projects Fund - A fund used to account for the acquisition or construction of major governmental capital facilities, equipment, or other assets such as streets, sidewalks, or alleys.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Cash Management - The management of the cash necessary to pay for government services, while investing temporary cash in excess of those services, in order to earn additional interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

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

Chart of Accounts - A listing of the asset, liability, equity, revenue and expenditure accounts that are used in the accounting, operations and budgeting processes.

Committed Fund Balance - This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Commodities - Items which, after use, are consumed or show a material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

Comprehensive Annual Financial Report (CAFR) - This official annual report presents the status of the Village's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

Contractual Services - Services provided by another individual (not on City payroll), agency, or private firm.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not anticipated.

D

Debt Service - The expenditure for principal and interest payments on loans, notes, and bonds.

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

Deficit - (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Taxes - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department - A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - Expiration in the service life of capital assets purchased within Governmental and Enterprise Funds, to account for wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Disbursement - Payment for goods and services by cash or check.

Distinguished Budget Presentation Program - A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

Division - a unit of an organization which reports to a department.

E

Enabling Legislation - Authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A governmental accounting fund in which services provided are financed and operated similar to those of a private business—where the intent is that the costs (expenses, including depreciation or debt service payments) of providing goods and services be financed or recovered through user fees.

Estimated Revenue - The amount of projected revenue to be collected by the City during the fiscal year. The amount of revenue budgeted is the amount approved by the City Council.

Equalized Assessed Valuation - The value of properties within the City limits, at a ratio of 33% to the estimated actual value.

Expenditure - Decreases in net total assets. Expenses represent the total cost of operations during a period of time regardless of the timing of the related expenditures. Note: An encumbrance is not expenditure, but reserves funds to be expended.

F

Fiduciary Funds (Trust and Agency Funds) - These funds are used to account for assets held by the City in a trustee capacity for as agency for individuals, private organizations, other governments and/or other funds. These include Pension Trust and Agency Funds. Agency Funds are custodial in nature where the assets equal liabilities.

Financial Plan - A multi-year, long-range, approach to assessing the City's revenue and expenditure needs which becomes the basis for formulating the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.

Fiscal Year - The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Wood Dale has specified May 1 to April 30 as its fiscal year.

Full Faith and Credit - A pledge of the general taxing power of government to repay debt obligations (typically used in reference to general obligation bonds).

Fund - A fiscal and accounting entity with a self balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The difference between fund assets and fund liabilities in a governmental or trust fund. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases and when expenditures exceed revenue, fund balance decreases.

Fund Type - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

G

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

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

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government.

Government Finance Officers Association - The national GFOA of the United States and Canada, whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Fund Type - One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund and debt service fund.

Governmental Funds - General, Special Revenue, Debt Service and Capital Project funds.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

I

Infrastructure - The physical assets of the City (streets, water, sewer, and public buildings).

Interfund Transfers - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

Intergovernmental Revenue - Revenue received from or through the Federal, State, County, or other unit of government such as a Fire District, Library District, School District or another municipality.

L

Legal Debt Margin - The amount of debt that the City can legally issue. This is calculated by taking 2.875% of the assessed valuation of the properties located within the City.

Legal Enforceability – A government can be compelled by an external party to use resources created by enabling legislation only for the purposes specified by the legislation.

Levy - To impose taxes for the support of City activities.

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

M

MGD – Million gallons per day.

Modified Accrual Basis - A basis of accounting in which revenues are recognized in the period they become available and measurable; expenditures are recognized in the period in which fund liability is incurred, if measurable.

N

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either a) not in a spendable form, i.e. inventory or prepaid amounts, or b) legally or contractually required to be maintained intact.

O

Operating Budget - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

P

Personnel Services - Costs related to compensating City employees, including salaries, wages and benefits.

Property Tax - Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Funds - Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

R

Restricted Fund Balance - This classification includes amounts that are restricted to specific purposes as defined by the following: a) externally imposed by creditors, grantors, contributors, or the laws and/or regulations of other governments, b) imposed by law through constitutional provision or enabling legislation.

Revenue - Funds that the City receives as income.

Revenue Bonds - This type of bond is backed only by revenues from a specific enterprise or project.

S

Special Revenue Fund - A fund created when the City receives revenue from a special source designated to be used for a specific purpose.

Special Service Area - A method used for the purpose of financing public improvements in a designated area. This is handled in the same manner as a Special Assessment Area, except that the individual owner's portions are paid through an annual property tax levy.

Sludge - The end product left after wastewater has been treated to reclaim effluent.

T

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

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

U

Unassigned Fund Balance - This classification is the residual amount for the General Fund that has not be assigned to other Funds and that have not been restricted, committed, or assigned.

W

Working Cash/Capital - The excess of current assets over total current liabilities.

Common Acronyms

APWA: American Public Works Association
ASE: Automotive Service Excellence
AWWA: American Water Works Association
CAD: Computer Aided Dispatch, Computer Aided Design
CAFR: Comprehensive Annual Financial Report
CIP: Capital Improvements Plan
CPA: Certified Public Accountant
CPFO: Certified Public Finance Officer
DAR: Dial a Ride
DOT: Department of Transportation
DMMC: DuPage Mayors and Managers Conference
DUMEG: DuPage Metropolitan Enforcement Group
EAP: Employee Assistance Program
EAV: Equalized Assessed Valuation
EMS: Emergency Medical Services
EPA: Environmental Protection Agency
FOIA: Freedom of Information Act
FTE: Fulltime equivalent
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
HR: Human Resources
IAA: Illinois Arborist Association
IAMMA: Illinois Association of Municipal Management Assistants
ICC: International Code Council
ICMA: International City/County Management Association
ICSC: International Council of Shopping Centers
IDOT: Illinois Department of Transportation
IEPA: Illinois Environment Protection Agency
IGFOA: Illinois Government Finance Officers Association
ILCMA: Illinois City/County Management Association
IMET: Illinois Metropolitan Investment Fund
IML: Illinois Municipal League
IMRF: Illinois Municipal Retirement Fund
IPBC: Intergovernmental Personnel Benefit Cooperative
IRMA: Intergovernmental Risk Management Agency
ISA: International Society of Arboriculture
IT: Information Technology
IWEA: Illinois Water Environment Association

GIS: Geographic Information System
NIMS: National Incident Management System
NPDES: National Pollutant Discharge Elimination System
PM: Preventative Maintenance
PW: Public Works
RFI: Request for Information
RFP: Request for Proposal
RFQ: Request for Qualifications
SHRM: Society for Human Resource Management
SOQ: Statement of Qualifications
TIF: Tax Increment Financing
USEPA: United States Environmental Protection Agency
WEF: Water Environment Federation
ZBA: Zoning Board of Appeals