

City of Wood Dale

Annual Budget



For the Fiscal Year

May 1, 2010 to April 30, 2011

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Principal Officials

April 30, 2010

Mayor

Kenneth P. Johnson

City Council

John Kadala
Samuel Lewitan
Daniel W. Shawke
Roy Wesley

Joseph Kolz
Annunziato Pulice
Eugene Wesley
Christine Winger

City Clerk

Shirley J. Siebert

City Treasurer

Evelyn Struck

*** **

City Manager

F. Wallace Douthwaite

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 13,535 residents as of the 2000 U.S. Census; current estimates place the population at 14,314. 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 \$728,012,274, which represents an increase of 59.6% over the past decade. At a rate of 33.3% of market value, the equalized assessed valuation translates into \$2.18 billion of investment in the community.

Approximately 700 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 weakened significantly in 2009, with a total of 99 residential permits being issued, down 93 from the previous year. Several planned unit developments comprising approximately 97 units, which were anticipated to be built during the fiscal year, were pushed back due to the sagging housing market. The additional 40 residential single-family residences and town homes and 24 retail units that have been approved for construction during the next two years are also being delayed due to the current market environment.

Long-Term Financial Planning

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

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

A referendum question was placed on the November 6, 2006 ballot to increase the sales tax for non-home rule communities to 1% in Wood Dale. The referendum was successful and the sales tax was imposed beginning July 1, 2007.

The City's other long-term infrastructure needs have been identified through a street-sufficiency study, while the equipment and infrastructure needed by the City's water and sewer utility are currently under analysis. During the next five years, the City will be addressing its capital needs through possible debt issuance, increased water and sewer rates, and alternative revenue sources.

The City Council and staff also participate in an ongoing, strategic planning process that allows for the development of long range objectives and implementation strategies. This

strategic plan, coupled with the capital and operating budgets ensures that the City identifies, prioritizes and addresses areas of concern in a comprehensive fashion.

Short-Term Financial Planning

The City of Wood Dale, like the majority of other communities across the nation, is faced with the prospect of flat to declining revenues and increasing expenses due to the current recession. That being said, the City took a very conservative approach to revenue assumptions this year—except where otherwise noted—and a very realistic approach to the costs associated with providing the services the residents normally receive.

Despite the current uncertain economics times, as mentioned on page 13 of the budget message from the City Manager, “our budget is in much better shape than some of the neighboring communities, due to our healthy General Fund balance,” which is projected to be 88.7% of FY 2011 proposed expenditures, or just over 10 ½ months.

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 save 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.

Personnel

The FY 2011 budget, when compared to the FY 2010 budget, has a reduction in staff by 1, which is from the Water/Sewer Fund. This reduction is due to the further reorganization of the Public Works Department during FY 2010 leading into FY 2011. The reorganization allowed the department to better use the human resources already in place to provide quality services to the residents and to control costs. This was achieved through job allocations, elimination of redundant tasks within different divisions, and general synergies found through the reorganization process.

CITY OF WOOD DALE

Vision Statement

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.

March, 2008



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wood Dale
Illinois**

For the Fiscal Year Beginning

May 1, 2009

President

Executive Director

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 its annual budget for the fiscal year beginning May 1, 2009. 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, 2009 was the first time the City of Wood Dale received the award.

CITY OF WOOD DALE

Administration

TO: Mayor and City Council
FROM: F. Wallace Douthwaite, City Manager
DATE: February 24, 2010
RE: Letter of Transmittal – FY 2010-2011 Proposed Budget

I am pleased to present to you the FY 2010-2011 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.
- 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

REVENUE ASSUMPTIONS

The FY 2010-2011 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$12,829,685 (including interfund transfers). This represents an increase of \$1,112,697 or 9.49% over projected 2009-10 receipts. Our largest revenue sources (property tax, sales and income taxes, interest earnings, and building permits) are not growing, and are showing the effects of the economic slowdown.

Several major categories of City revenue are described in greater detail as follows:

State Sales Tax – Representing 21.04% of total General Fund revenue, the sales tax reflects the City's one percentage point share of the State sales tax rate. Revenue from this source is expected to grow only 4.85% over the FY 2010 projections.

Sales tax receipts have remained relatively flat for the last few years and, until there is evidence to the contrary, we continue to take a conservative approach in our projections.

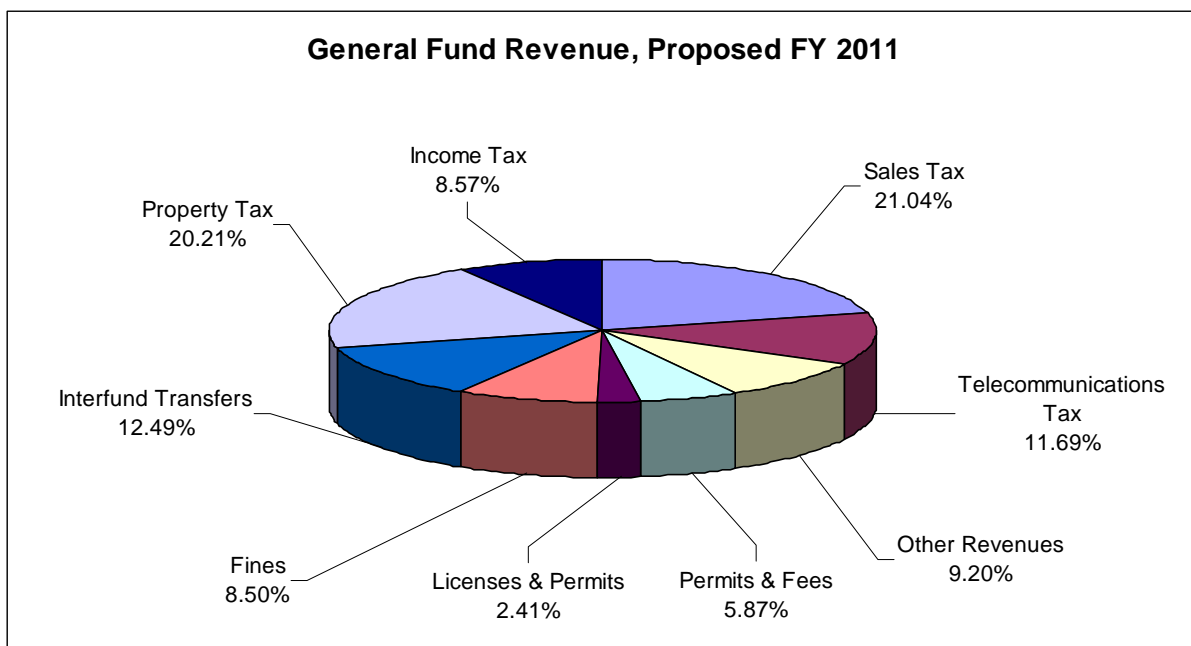
Property Tax - The property tax levy is the second largest source of revenue for the City's General Fund, comprising 20.21% of all receipts. In December, the City Council approved a General Fund tax levy for Fiscal Year 2011 which was 4.99% over last year's levy. This levy is the maximum allowed under the State's tax cap, which limits levies to the lesser of five percent or the growth in the Consumer Price Index.

Telecommunications Tax – The telecommunications tax accounts for 11.69% of the General Fund revenue, and is the third largest revenue source. Beginning in January 2003, the State of Illinois began collecting the telecommunications tax on behalf of all municipalities that levy one, and remits it to them monthly. The City's 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$1,500,000 next year, reflecting only a 1.35% increase over 2010 estimated receipts. Consumer and business demand for telecommunications equipment and services continues to rise, which has driven down the cost of these services. As was the case with sales tax receipts, this revenue source has been estimated conservatively to reflect the trends we have experienced in recent years.

State Income Tax – The fourth largest source (8.57%) of General Fund revenue is the state income tax. As with sales tax, income taxes are collected by the State of Illinois on behalf of the City. The 2011 budget for income tax revenue is \$1,100,000, reflecting an decrease of \$150,000, or 12%, over FY 2010 estimated receipts.

More than most other sources of revenue, the state income tax is adversely affected by the changes in the economy.

Interest Income – Interest income in 2011 is estimated at \$130,000, a drop from the \$265,000 budgeted this year.

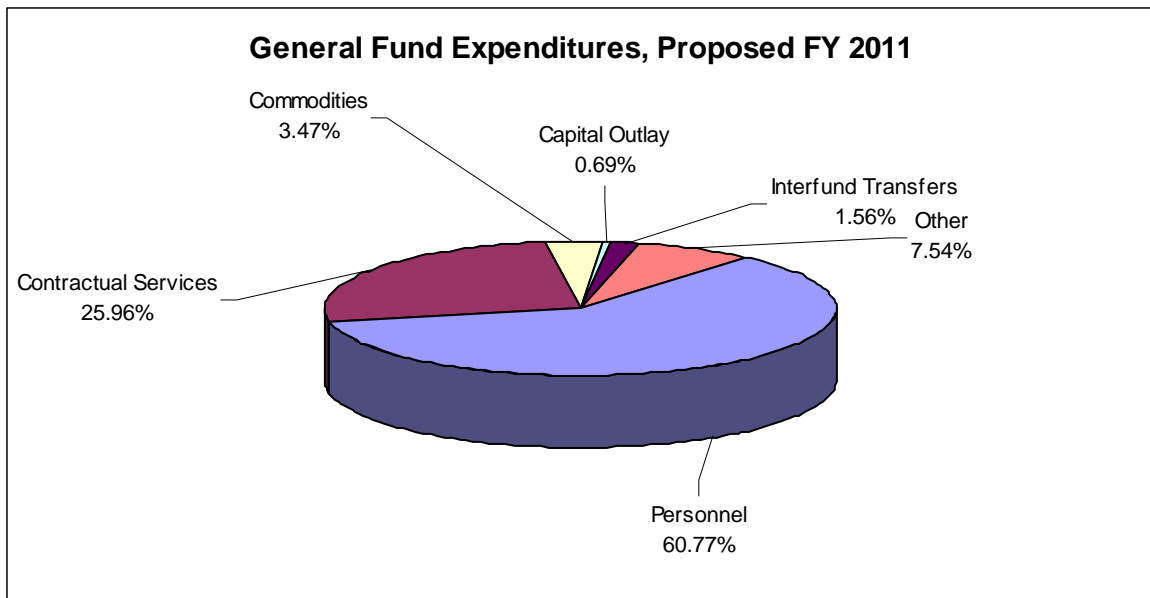


EXPENDITURE ASSUMPTIONS

FY 2011 expenditures in the General Fund reflect general operations of the City and total \$11,578,027, excluding interfund transfers. This represents an decrease of 0.55% compared with FY 2010 budgeted expenditures of \$65,620.

As mentioned earlier, General Fund revenue is projected at \$12,829,685 – approximately \$1,067,658 more than expenditures, including interfund transfers. The reasons for the difference between revenues and expenditures are primarily due to the continued increase in salary and benefit costs for our employees.

Even before accounting for this surplus, the General Fund reserve remains healthy. Overall, the General Fund budget is projected to end the 2011 fiscal year with a fund balance as a percentage of total operating expenditures of 99.53%. The City Council’s conservative approach to spending has enabled us 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.



WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenues in the Water & Sewer Operating Fund are estimated at \$6,339,539, a 5.76% increase from the FY 2010 budget. Most of this increase is due to the increase in water and sewer fees passed last year, which will enable the City to fully fund the Water/Sewer 5-year capital improvement program.

EXPENDITURE ASSUMPTIONS

Budgeted expenditures in the Water & Sewer Operating Fund total \$6,258,626, a 7.56% increase over last fiscal year. This increase is mostly due to higher water purchase costs and an increased transfer to the Water/Sewer Capital Projects Fund. The Fund continues to be fairly healthy, with net assets as of April 30, 2011 estimated to be over \$19.7 million.

OTHER MAJOR FUND EXPENDITURES

The *Expenditure Section* of the 2011 fiscal year budget is divided into several subsections, primarily by operational department (Administration, City Clerk, Community Development, IT, Finance, Legal, Police, Public Works and Central Services). Line item detail and narrative information is given along with expenditure figures. Also found in the *Expenditure Section* are a number of special funds. A discussion of some of these funds follows below:

Tourism Fund – The Tourism Fund anticipates expenditures of \$469,214, a 19.15% decrease over this fiscal year. This decrease is due to there being no demolition costs programmed this year in the Tourism Fund.

Equipment Replacement Fund – The Equipment Replacement Fund has budgeted \$180,721 in FY 2011, which represents a transfer from the General Fund to accommodate the replacement of vehicles and other equipment.

Police Pension Fund – Contributions to the Police Pension Fund consist primarily of employee payroll deductions and the City’s annual contribution. An independent actuary determines the City’s contribution by annually reviewing actuarial assumptions and the fund’s financial position. The City Council annually approves a property tax levy, which provides for the employer’s contribution.

Unfortunately, the economic climate has resulted in a “paper” loss on investments of over \$1.1 million in FY 2009, and the Fund is becoming significantly underfunded. This issue needs to be addressed in the upcoming year; while the budget does not plan for any additional infusion of funds other than the actuarial contribution of approximately \$659,000, the present unfunded liability is a cause of concern. During FY 2010, a “paper” gain of just over \$2.5 million is projected, which should help to moderate the actuarial request in future years.

2011 PROGNOSIS

The City of Wood Dale is still in a period of some fiscal stagnation, due largely to the increasing personnel costs (mainly caused by mandated increases via our labor contracts, health insurance premiums and contributions to the Police Pension Fund) and a stagnant economy, which is reflected in the lack of growth in the City's major General Fund revenue sources and the impact of the property tax cap. However, our budget is in much better shape than some of the neighboring communities, due to our healthy General Fund balance.

As of March 2010, the State of Illinois has a proposal to reduce the municipalities share of the Income Tax from 10% to 7%, which would result in a 30% reduction. Additionally, the State is currently (April 2010) in arrears some four months on paying its current Income Tax vouchers. At the time the budget was presented and passed, no final legislative decision was made by the state to either reduce the local share of Income Tax or to not pay the outstanding vouchers. Therefore, the entire amount (assuming a 10% share) was programmed into the budget.

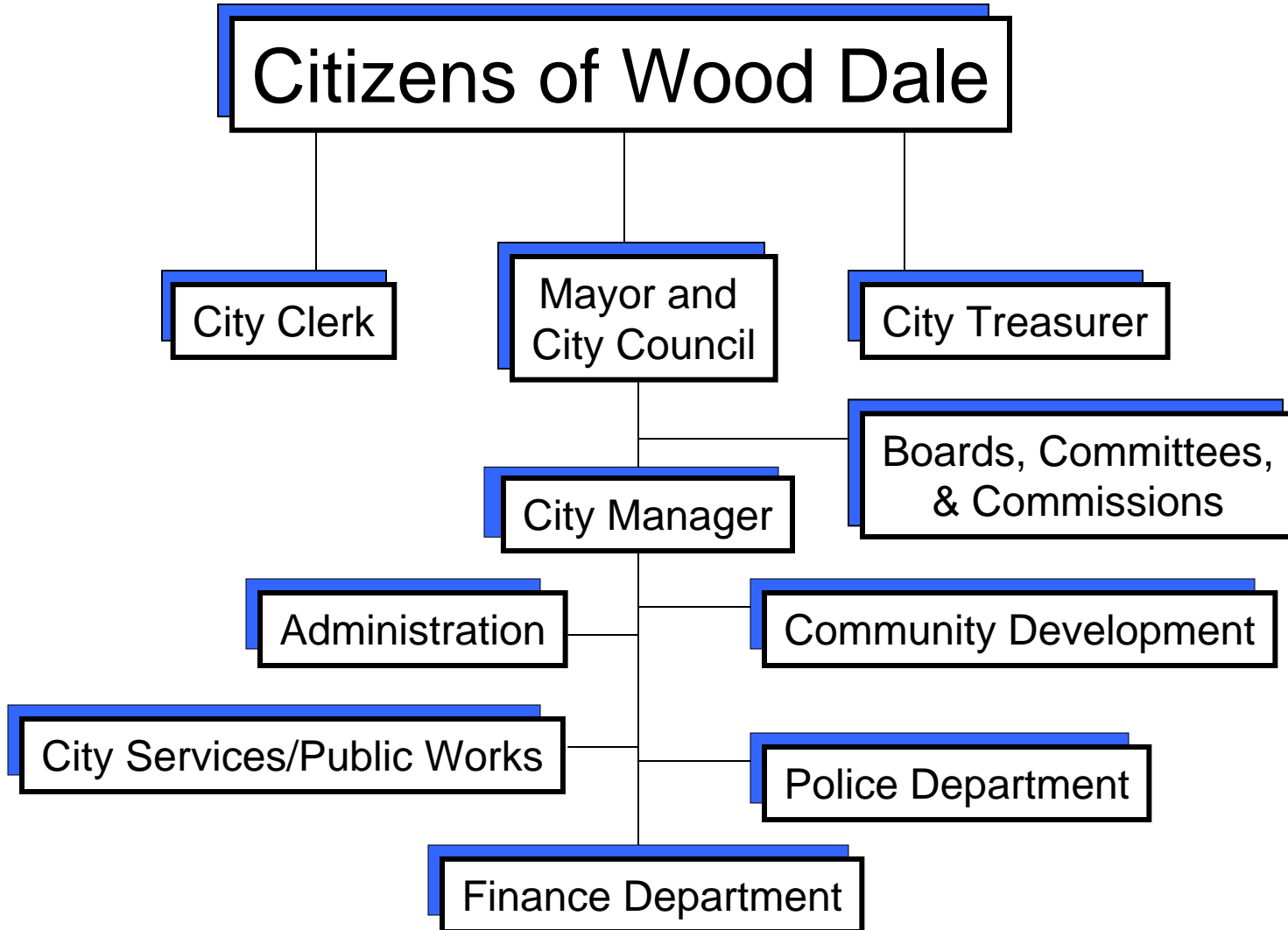
Nonetheless, it will be important to closely monitor expenditures over the next fiscal year while we wait to see when the economic situation rights itself, and to closely scrutinize any additional expenditures not anticipated in the year's budget.

In closing, I would like to express my 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.

2010 - 2011 Budget Calendar

Friday, January 22	Budget worksheets distributed to department heads
Friday, February 5	Draft worksheets due in Finance Department
Monday – Friday, February 8 – 12	First review of departmental budgets
Monday – Friday, February 15 – 19	Second review of departmental budgets
Friday – February 19	Final Manager Recommendations
Friday, February 26	Budget sent to City Council
Thursday, March 11	First review by Finance Committee
Thursday, March 25	Second review by Finance Committee
Thursday, April 1	Third review by Finance Committee
Thursday, April 8	Fourth review by Finance Committee
Thursday, April 29	Public Hearing and Passage of 2010 - 2011 Budget
Monday, May 3	First Business Day of the new Fiscal Year

City of Wood Dale Organizational Chart



Number of Full time and Part Time Employees per Department

General Fund	FY 2009	FY 2010	FY 2011
Administration			
Full time	3.41	3.75	3.75
Part time *	<u>12</u>	<u>12</u>	<u>12</u>
Total fte	8.61	8.95	8.95
Clerk			
Full time	0.92	0.92	0.92
Part time **	<u>1</u>	<u>1</u>	<u>1</u>
Total fte	1.42	1.42	1.42
Community Development			
Full time	7	6	6
Part time	<u>1</u>	<u>1</u>	<u>1</u>
Total fte	7.8	6.8	6.8
Finance			
Full time	4.33	4	4
Part time	<u>1</u>	<u>1</u>	<u>1</u>
Total fte	4.58	4.25	4.25
Police			
Full time	52	52	52
Part time	<u>15</u>	<u>15</u>	<u>15</u>
Total fte	55.45	55.45	55.45
Board of Fire & Police Commission			
Full time	0	0	0
Part time	<u>1</u>	<u>1</u>	<u>1</u>
Total fte	0.1	0.1	0.1
Engineering			
Full time	0	2	2
Part time	<u>0</u>	<u>1</u>	<u>1</u>
Total fte	0	2.33	2.33
Public Works Administration			
Full time	2	2	2
Part time	<u>1</u>	<u>1</u>	<u>1</u>
Total fte	2.25	2.25	2.25
Streets Division			
Full time	7.25	7	7
Part time	<u>3</u>	<u>3</u>	<u>3</u>
Total fte	8.25	8	8

Number of Full time and Part Time Employees per Department

	FY 2009	FY 2010	FY 2011
Vehicle Maintenance Division			
Full time	2.5	2	2
Part time	<u>0</u>	<u>0</u>	<u>0</u>
Total fte	2	2	2
Storm Sewer Maintenance Division			
Full time	2.5	2	1.5
Part time	<u>0</u>	<u>0</u>	<u>0</u>
Total fte	2.5	2	1.5
Total General full time	81.92	81.67	81.17
Total General part time	<u>35</u>	<u>36</u>	<u>36</u>
Total General fte	<u>92.96</u>	<u>93.55</u>	<u>93.05</u>

Tourism Fund

Tourism			
Full time	0.33	0.33	0.33
Part time	<u>4</u>	<u>4</u>	<u>2</u>
Total fte	1.58	1.58	1.13
Total Tourism full time	0.33	0.33	0.33
Total Tourism part time	<u>4</u>	<u>4</u>	<u>2</u>
Total Tourism fte	<u>1.58</u>	<u>1.58</u>	<u>1.13</u>

Water/Sewer Fund

Water/Sewer Administration			
Full time	2	0	0
Part time	<u>1</u>	<u>0</u>	<u>0</u>
Total fte	2.5	0	0
Public Utilities Division			
Full time	11.5	11.5	8.5
Part time	<u>0</u>	<u>3</u>	<u>3</u>
Total fte	11.5	12.25	9.25

Number of Full time and Part Time Employees per Department

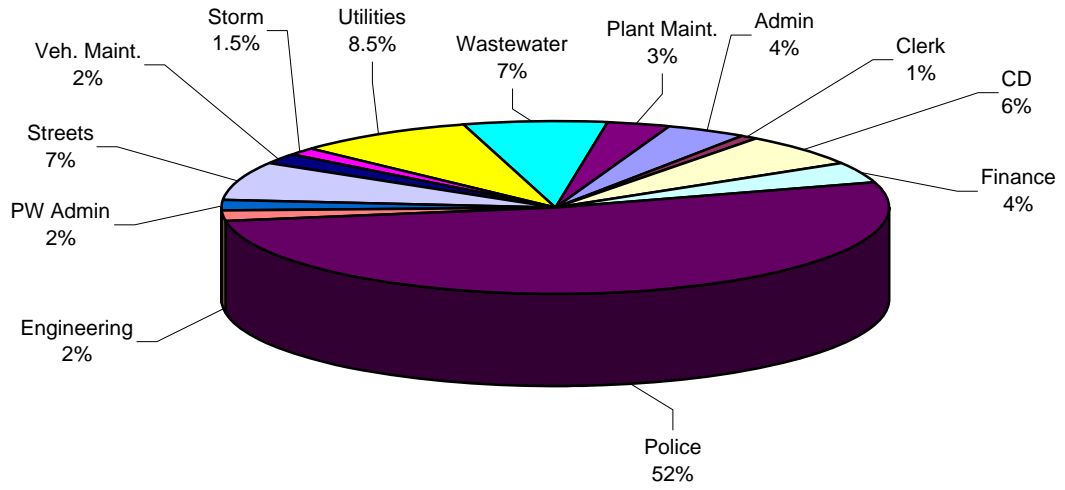
	FY 2009	FY 2010	FY 2011
Wastewater Division			
Full time	4	4	7
Part time	0	0	2
Total fte	<u>4</u>	<u>4</u>	<u>7.5</u>
Maintenance Division			
Full time	3.5	4	3
Part time	1	1	1
Total fte	<u>3.75</u>	<u>3.75</u>	<u>3.25</u>
Total Water/Sewer full time	21	19.5	18.5
Total Water/Sewer part time	2	4	6
Total Water/Sewer fte	<u>21.75</u>	<u>20</u>	<u>20</u>
Grand total full time	103.25	101.5	100
Grand total part time	<u>41</u>	<u>44</u>	<u>44</u>
Grand total fte	<u>116.29</u>	<u>115.13</u>	<u>114.18</u>

* Includes Mayor, Treasurer, and 8 Alderman
 ** City Clerk

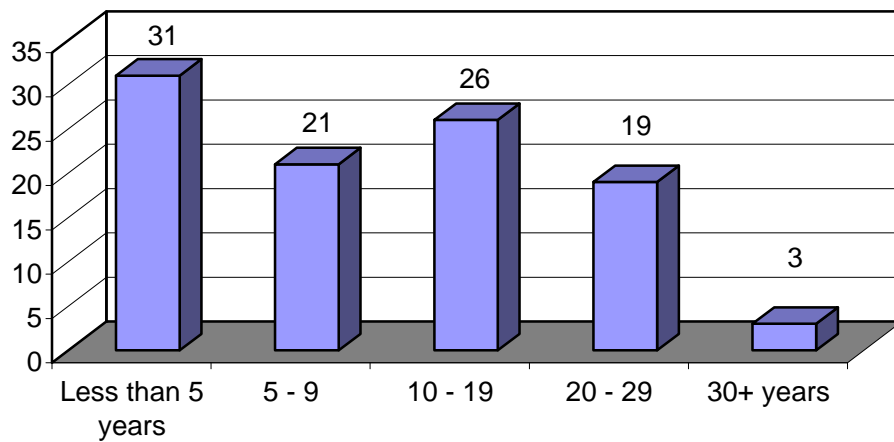
Summary of Employees by Position

Position	Employees	Position	Employees
Full time		Part time	
Accountant	1	Alderman	8
Assistant City Manager	1	A/V Technician	2
City Engineer	1	Board of Fire & Police secretary	1
City Manager	1	City Clerk	1
Civil Engineer	1	Code Enforcement Supervisor	1
Communications Supervisor	1	Dial-A-Ride	2
Community Development Director	1	Engineering Intern	1
Community Service Officers	4	Finance Intern	1
Construction/Development Coordi	1	Mayor	1
Deputy Clerk	1	Pool Crossing Guards	12
Deputy Police Chief	1	Public Works Seasonal	10
Director of Public Works	1	School Crossing Guards	3
Economic Development Coordinat	1	Treasurer	1
Equipment Mechanic	1		
Executive Assistant	3	Total part time	44
Finance Director	1		
Fiscal Assistant 1	1		
Fiscal Assistant 2	2		
Heavy Equipment Operator	2		
Housing/Zoning Inspector	1		
Human Resources Administrator	1		
Lab Technician	1		
Maintenance Worker 1	6		
Maintenance Worker 2	7		
Permit Technician	1		
Plant Mechanic	1		
Police Chief	1		
Police Officer	27		
Records Clerk	3		
Senior Building Inspector	1		
Senior Equipment Mechanic	1		
Senior Heavy Equipment Operato	2		
Senior Plant Mechanic	1		
Sergeant	6		
Telecommunicator	8		
Treatment Plant Operator	2		
Utilities Supervisor	1		
Wastewater Supervisor	1		
Water/Wastewater Clerical	1		
Water System Operator	1		
Total full time	100		

FY 2011 Employee Allocation (%) By Department

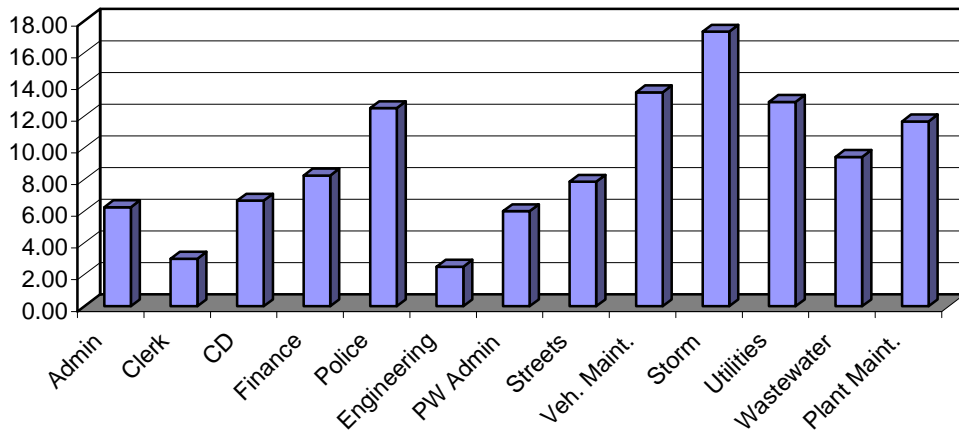


Years of Service - Current Full Time Employees



Years of Service - Current Full Time Employees, By Department

	Employees	Total Years of Service	Average years per employee
Administration	4	25	6.25
City Clerk	1	3	3.00
Community Development	6	40	6.67
Finance	4	33	8.25
Police	52	650	12.50
Engineering	2	5	2.50
PW Administration	2	12	6.00
Streets	7	55	7.86
Vehicle Maintenance	2	27	13.50
Storm Sewer	3	52	17.33
Utilities	10	129	12.90
Wastewater	7	66	9.43
Plant Maintenance	3	35	11.67
Grand Total	<u>103</u> *	<u>1132</u>	<u>10.99</u>



* The difference of 3 employees is the double counting of the employees who are split between Storm Sewer and Utilities



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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 recoding 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 currently has no debt, and therefore has up to 100% of its legal debt margin available. The total legal debt margin is 2.875% of the assessed valuation, and is currently \$62,245,672.

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 there is the potential for debt issuance in future years.

Based upon the lack of any debt, the City currently does not have a bond rating, however a rating from at least one of the ratings firms—Fitch, S&P, Moody’s—would be obtained before the City issued any future debt.

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:

- A. The unreserved fund balance target for the City of Wood Dale's General Fund will be a minimum of 50% of fiscal year budgeted expenditures.
- B. If the fund balance falls below 50%, this will be brought to the Council's attention and a plan of action to restore the fund balance to an acceptable level will be discussed and implemented.

Capital Projects Funds:

- A. The unreserved fund balance target for the City of Wood Dale's Capital Projects Fund will be a minimum of 15% of fiscal year budgeted expenditures.
- B. If the fund balance falls below 15%, this will be brought to the Council's attention and a plan of action to restore the fund balance to an acceptable level will be discussed and implemented.

All other Governmental Funds:

- A. All other Governmental Funds simply need to carry a positive fund balance.
- B. If the fund balance becomes negative, this will be brought to the Council's attention and a plan of action to restore the fund balance to an acceptable level will be discussed and implemented.

Water/Sewer Enterprise Fund:

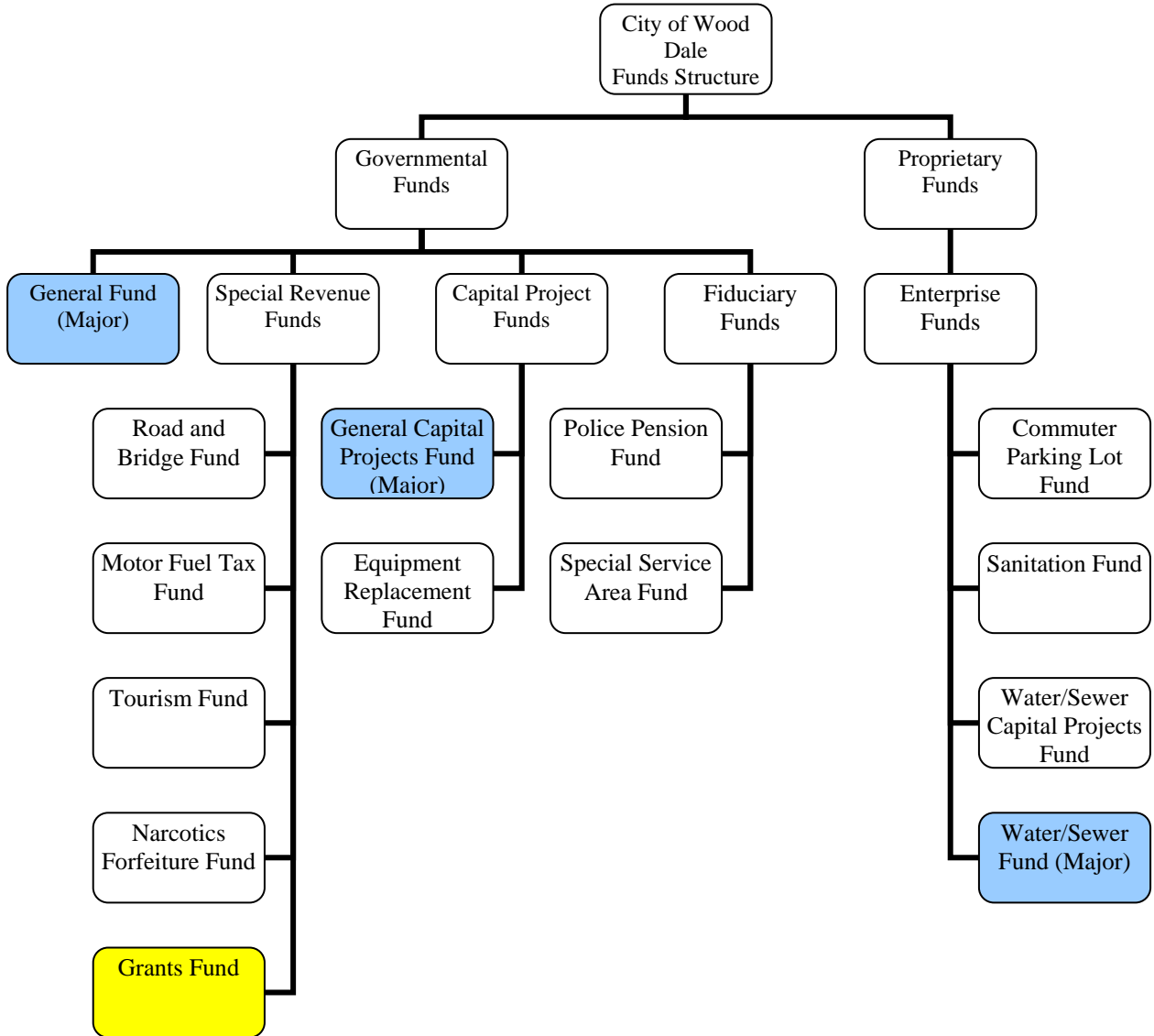
- A. The unrestricted net assets target for the City of Wood Dale's Water/Sewer Fund will be a minimum of 15% of fiscal year budgeted expenditures (excluding capital expenditures and depreciation).
- B. If the unrestricted net assets balance falls below 15%, this will be brought to the Council's attention and a plan of action to restore the unrestricted net assets to an acceptable level will be discussed and implemented.

All other Enterprise Funds:

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

B. If the unrestricted net assets become negative, this will be brought to the Council's attention and a plan of action to restore the unrestricted net assets to an acceptable level will be discussed and implemented.

City of Wood Dale Fund Structure



Major Funds are highlighted and noted accordingly. The City does have one Special Revenue Fund that it does not budget, which is our Grants Fund. 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
- Equipment Replacement
- Information Technology
- Land Acquisition
- Economic Development

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 63.65% of its revenue from taxes, the largest being Sales Taxes (21.04%), Property Taxes (20.21%), Telecommunications Taxes (11.69%), and Income Taxes (8.57%).

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 – A capital projects fund established to provide monies to purchase municipal vehicles and equipment used in City operations. Equipment Replacement revenues are provided by transfers from the General Fund based on the replacement cost of the vehicles or equipment to be purchased in the current year. This fund is reported as a Nonmajor Fund in the City’s CAFR.

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 construction of a new train station. 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 95.65% of its revenue from water and sewer user fees, 1.18% from interest earnings, and 2.50% 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.

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

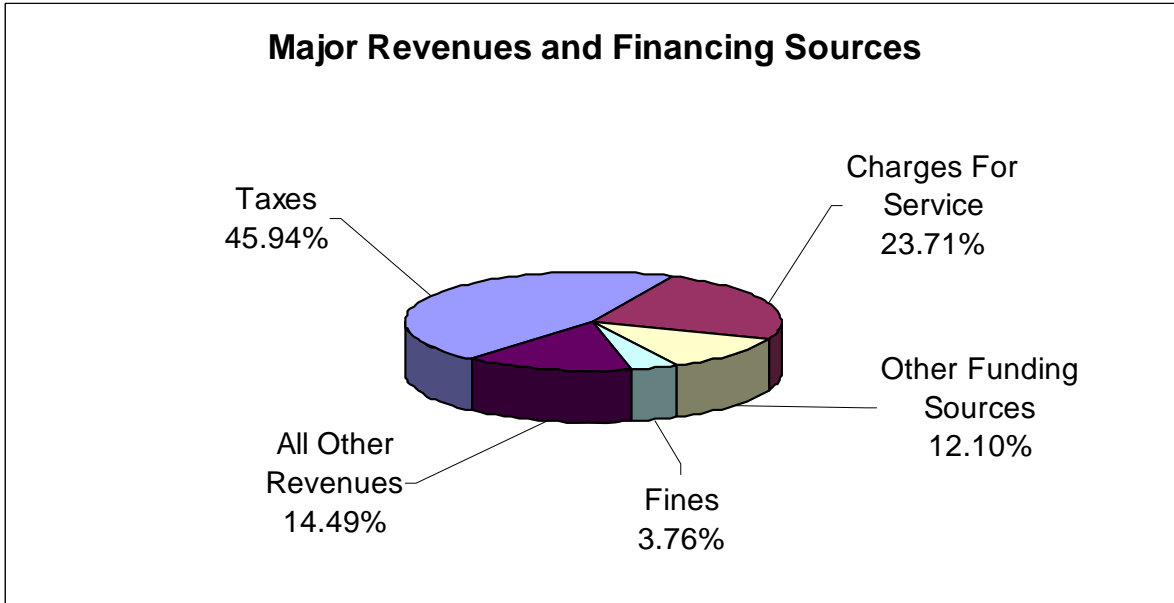
Fund		Basis of Budgeting		
Number	Name	Do Not budget	Modified Accrual	Full Accrual
001	General		■	
002	Road & Bridge		■	
008	Motor Fuel Tax		■	
009	Tourism		■	
011	Narcotics		■	
041	General Capital Projects		■	
042	Equipment Replacement		■	
061	Commuter Parking			■
062	Sanitation			■
065	Water/Sewer 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.

Major Revenues and Financing Sources

The four largest revenue sources (85.51%) for the City in the FY 2011 Budget are Taxes 45.94%, Charges for Services 23.71%, Other Funding Sources (Interfund Transfers) 12.10%, and Fines 3.76%. The breakdown of these revenue sources is as follows:



The four major revenue types—Taxes, Charges for Service, Other Funding Sources, and Fines—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.

Taxes

	Total	General	Road & Bridge	Motor Fuel Tax	Tourism	General Capital Projects	Police Pension	SSA
Sales & Sales Tax Increment	16.91%	9.32%				7.59%		
Property Taxes	13.42%	8.95%	0.72%				1.40%	2.35%
Telecommunications Tax	5.18%	5.18%						
Income Tax	3.79%	3.79%						
Utility Tax	3.45%					3.45%		
Motor Fuel Tax	1.21%			1.21%				
Hotel/Motel Tax	1.04%				1.04%			
All Other Taxes	0.94%	0.94%						
Total	45.94%	28.18%	0.72%	1.21%	1.04%	11.04%	1.40%	2.35%

Sales and Sales Increment Tax

Sales Tax and Sales Tax Increment (Non-Home Rule) revenues represent the largest single revenue source at 16.91% 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 – Both the City share of the sales tax, as well as the Non-Home Rule portion were reduced in this budget relative to the FY 2010 budget. Both were discounted close to 10%, however there is a new business moving into Wood Dale that will begin operations in FY 2011, so these numbers were increased consistent with the sales projections of this new business. While sales tax revenue is down, it is not as bad as other municipalities around Wood Dale. This is largely due to the fact that the City has one big box store and no major car dealerships, which help stabilize its sales tax revenues.

Property Tax

Property tax receipts represent 13.42% of the City’s total revenues, 8.95% 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.

The levy which corresponds to this budget was levied in December, 2009. Property owners will pay this tax in two installments due June 1 and September 1, 2010. A breakdown of the City’s expected total tax levy is as follows:

	Final 2008 Levy for FY 10	Estimated 2009 Levy for FY 11	% Change
General Fund			
Corporate	\$ 1,417,440	\$ 1,425,365	0.0056%
IMRF	\$ 203,843	\$ 205,294	0.0071%
Police Pension	\$ 402,591	\$ 405,473	0.0072%
Audit	\$ 24,752	\$ 24,840	0.0036%
Tort Judgments	\$ 192,923	\$ 195,065	0.0111%
Social Security	\$ 386,575	\$ 389,400	0.0073%
Total	\$ 2,628,124	\$ 2,645,437	0.0066%
Equalized Assessed Val.	\$ 728,012,274	\$ 730,581,908	0.0035%

Special Service Area(s)

Special Service Area 11	\$ 13,186	\$ 13,100	-0.0065%
Special Service Area 12	\$ 186,597	\$ 188,000	0.0075%
Special Service Area 13	\$ 301,935	\$ 300,800	-0.0038%
Special Service Area 14	\$ 175,567	\$ 177,750	0.0124%
Total	\$ 677,285	\$ 679,650	0.0035%

Budget Assumptions – The actual levy request filed with DuPage County was higher than what was budgeted. This is due to the County previously informing us that our increase would be 1/10th of 1%, which is reflected in the table above.

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 2010 budget assumes a increase of 6.38% over the FY 2009 budget. This increase is based upon the increase in fees charged to the end users despite lower costs due to demand and technology advances. Additionally, the trend on this particular revenue consistently being above the budgeted figure in prior years.

Income Tax

Income tax receipts represent 8.57% of the City's General Fund income, and 3.79% overall. Local governments in Illinois receive a 1/10th share of all state income tax receipts. This amount is allocated on a per capita basis to all municipalities.

Budget Assumptions – To prepare the FY 2011 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 most recent population used by the State is 13,535. It is assumed that there will be no change in population.

Municipality's share of income tax receipts – Under current law, municipalities are entitled to 1/10 of income tax receipts. It is assumed that this ratio will remain unchanged; however recent discussions of an increase in the income tax rate could affect the percentage municipalities receive.

IML projections – The City used the estimated per capita revenues from the IML Review, October 2009

issue when constructing the revenue projection.

Additional information – As of April 2010, the state of Illinois has a proposal to reduce the municipalities share of the Income Tax from 10% to 7%, which would result in a 30% reduction. At the time the budget was presented and passed no decision was made by the state, and therefore the entire amount (assuming a 10% share) was programmed into the budget.

Utility Tax

The Utility Tax accounts for 3.45% of the City's total revenues and is earmarked for the General Capital Projects Fund. 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 is down 23.08% relative to the FY 2010 budget. This is due to the a slight decrease in utility costs and by an increasing number of vacant properties in the City.

Motor Fuel Tax

The Motor Fuel Tax accounts for 1.21% 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.

Budget Assumptions – Motor Fuel Tax receipts are distributed based on the City's population. Wood Dale's most recent population used by the State is 13,535. It is assumed that there will be no change in population. The City used the estimated per capita revenues from the IML Review, October 2009 issue when constructing the revenue projection.

Hotel/Motel Tax

The Hotel/Motel Tax accounts for 1.04% 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 – Due to the current state of the economy and subsequent lack of travel and conferences on the part of large corporations, the City reduced the proposed revenue of this tax by \$30,000 in the FY 2011 budget versus the FY 2010 budget. As things begin to pick-up, revenues are expected to trend accordingly.

Charges For Service

	Total	Sanitation	Water/Sewer
User Revenue – Sewer	11.03%		11.03%
User Revenue – Water	9.55%		9.55%
User Revenue – Sanitation	3.13%	3.13%	
Total	23.71%	3.13%	20.58%

Water and Sewer Fees

Water and sewer user fees represent 20.58% 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.

Budget Assumptions – The user revenues for Water and Sewer were calculated assuming no increase in pumpage, with 92% of the pumpage being billed at the rates established by the newest four-year plan.

Sanitation Fees

Sanitation fees represent 3.13% 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.

Other Funding Sources

	Total	General	General Capital Projects	Equipment Replacement	Water/Sewer Capital Projects
Interfund Transfers	12.10%	5.53%	0.75%	0.64%	5.18%
Total	12.10%	5.53%	0.75%	0.64%	5.18%

Interfund transfers comprise 12.10% 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 (\$65,000) – To cover the costs to administer the tourism programs incurred by the General Fund
- General Fund from General Capital Projects Fund (\$710,000) – To cover operating costs from Utility Tax revenues should the State withhold funds from municipalities on a long-term or permanent basis
- General Fund from Commuter Parking Lot Fund (\$40,000) – 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 Fund from Special Service Area Fund (\$50,000) - To cover the costs to administer the Special Service Area debt service and construction programs incurred by the General Fund
- General Capital Projects Fund from Road and Bridge Fund (\$150,000) – To cover the cost of the annual resurfacing program previously budgeted directly out of the Road and Bridge Fund
- General Capital Projects Fund from Tourism Fund (\$68,000) – To cover the cost of constructing a capital asset benefitting the Tourism Fund as outlined in the CIP
- Equipment Replacement Fund from General Fund (\$184,000) – To cover the cost of vehicle and equipment purchases for governmental funds
- Water/Sewer Capital Projects Fund from General Capital Projects Fund (\$700,000) – To provide start-up funding for the newly created Water/Sewer Capital Projects Fund

- Water/Sewer Capital Projects Fund from Water/Sewer Fund (\$800,000) – To provide start-up funding for the newly created Water/Sewer Capital Projects Fund and to cover the cost of projects previously budgeted out of the Water/Sewer Fund

Fines

	Total	General
Court Fines	2.35%	2.35%
Admin. Fee - Impounds	0.76%	0.76%
Other Fines	0.65%	0.65%
Total	3.76%	3.76%

Fines comprise 3.76% of the City’s total revenues. Of the 14 different subcategories, 2 comprise almost 82.50% of the fine revenue.

- Court Fines – This is the City’s share (44%) of fines assessed by judges for municipal and state violations, the majority of which are traffic violations.
- Administrative Fee, Impound – Monies received, which are awarded to the municipality by the administrative hearing officer for vehicles that have been impounded subsequent to arrest due to certain violations of the Illinois vehicle violations code or Illinois criminal code. These fine monies are awarded to the municipalities to recover costs associated to the safekeeping of the defendants’ property.

Budget Assumptions – In determining proposed budget numbers for these fines, we analyze current and previous year revenue trends, along with proposed changes to current legislation, traffic flows, and crime rates. Both of the above referenced revenues have been trending up over the past number of years, especially court fines which is up almost 79% over the past 3 fiscal years. We do not expect that trend to continue at its current pace, so a more conservative estimate of 13.33% above the FY 2010 budgeted figure was put into the FY 2011 budget. The Administrative Fee has seen its growth flatten in the past 2 fiscal years. With that in mind, a 0.00% increase is included in the FY 2011 budget.

All Revenues by Fund

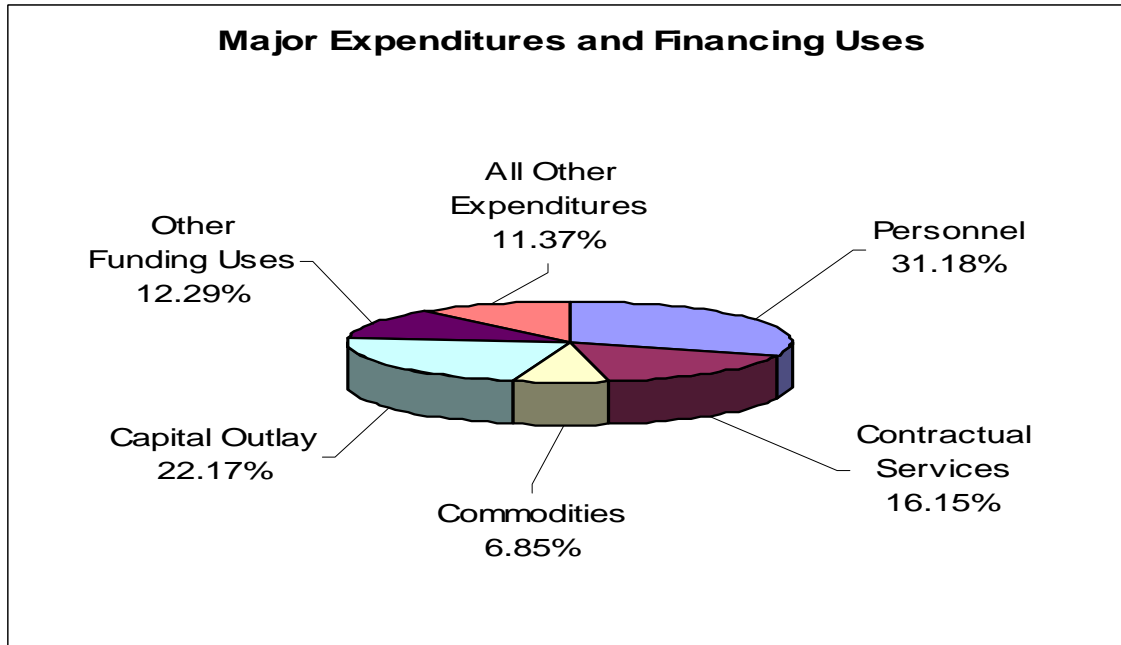
	4/30/2008 Actual	4/30/2009 Actual	4/30/2010 Budget	4/30/2010 Projected	4/30/2011 Proposed
General Fund					
Taxes	8,128,463	8,185,423	8,564,162	8,181,880	8,165,828
Intergovernmental	78,720	85,430	85,000	65,625	65,625
Permits & Fees	593,721	370,393	435,600	381,520	753,000
Licenses & Permits	338,647	329,643	325,650	303,705	309,750
Fines	757,211	1,142,849	1,081,547	1,160,532	1,090,932
Other Income	2,035,525	2,208,508	609,000	697,292	841,550
Interfund Transfers	530,000	550,000	958,806	926,434	1,603,000
Total General Fund	12,462,287	12,872,246	12,059,765	11,716,988	12,829,685
Road and Bridge Fund					
Real Estate Taxes	192,957	199,488	200,200	210,063	210,000
Other Taxes	3,055	2,797	2,200	2,300	2,500
Investment Earnings	13,191	7,640	8,000	2,400	3,000
Miscellaneous Revenue	0	0	0	0	0
Total Road and Bridge	209,203	209,925	210,400	214,763	215,500
Motor Fuel Tax Fund					
Other Taxes	384,939	360,196	375,000	345,000	350,000
Investment Earnings	10,144	1,757	2,000	300	400
Total MFT	395,082	361,953	377,000	345,300	350,400
Tourism Fund					
Other Taxes	338,712	298,918	330,000	270,000	300,000
Other Operating Revenues	10,018	6,113	62,000	66,098	98,000
Investment Earnings	12,494	5,917	6,000	1,200	1,400
Total Tourism	361,224	310,948	398,000	337,298	399,400
Narcotic Forfeiture Fund					
Other Operating Revenues	820	4,083	500	3,300	1,500
Investment Earnings	1,308	765	900	150	250
Total Narcotics Forfeit.	2,128	4,848	1,400	3,450	1,750

	4/30/2008 <u>Actual</u>	4/30/2009 <u>Actual</u>	4/30/2010 <u>Budget</u>	4/30/2010 <u>Projected</u>	4/30/2011 <u>Proposed</u>
General Capital Projects Fund					
Other Taxes	3,174,474	3,424,587	3,600,000	3,424,587	3,200,000
Investment Earnings	51,998	57,883	20,000	57,883	22,500
Interfund Transfers	316,000	75,000	100,000	75,000	218,000
Total Gen Cap Projects	<u>3,542,472</u>	<u>3,557,470</u>	<u>3,720,000</u>	<u>3,557,470</u>	<u>3,440,500</u>
Equipment Replacement Fund					
Investment Earnings	8,985	6,120	6,500	1,150	1,300
Interfund Transfers	275,000	392,722	220,000	220,000	184,000
Total Equip Replacement	<u>283,985</u>	<u>398,842</u>	<u>226,500</u>	<u>221,150</u>	<u>185,300</u>
Commuter Parking Lot Fund					
Permits & Fees	82,846	65,863	63,000	61,775	64,525
Court & Police Fines	180	2,375	1,500	1,300	1,500
Grant	0	11,264	0	2,500	0
Investment Earnings	30,248	14,394	2,500	6,000	1,500
Interfund Transfers	0	700,000	0	0	0
Non-Operating	0	8,240	0	1,400	4,800
Total Commuter Parking	<u>113,273</u>	<u>802,136</u>	<u>67,000</u>	<u>72,975</u>	<u>72,325</u>
Sanitation Fund					
Fees for Service	815,582	865,789	902,748	901,600	906,000
Miscellaneous	28,511	19,378	18,250	28,500	19,600
Investment Earnings	4,806	1,508	2,200	150	250
Total Sanitation	<u>848,899</u>	<u>886,675</u>	<u>923,198</u>	<u>930,250</u>	<u>925,850</u>
Water/Sewer Capital Projects Fund					
Investment Earnings	0	0	2,000	6,000	7,000
Interfund Transfers	0	0	1,500,000	1,500,000	1,500,000
Total W/S Cap Projects	<u>0</u>	<u>0</u>	<u>1,502,000</u>	<u>1,506,000</u>	<u>1,507,000</u>
Water/Sewer Fund					
Sale of Commodities	4,745,346	4,651,119	5,599,784	4,898,800	6,063,939
Permits & Fees	79,178	14,028	37,500	13,600	42,000
Miscellaneous Revenue	324,702	220,474	170,000	154,400	158,600
Investment Earnings	243,438	154,457	175,000	70,000	75,000
Other Operating Revenue	3,264	500,649	12,000	16,121	0
Total Water/Sewer	<u>5,395,927</u>	<u>5,540,727</u>	<u>5,994,284</u>	<u>5,152,921</u>	<u>6,339,539</u>

	4/30/2008 <u>Actual</u>	4/30/2009 <u>Actual</u>	4/30/2010 <u>Budget</u>	4/30/2010 <u>Projected</u>	4/30/2011 <u>Proposed</u>
Police Pension Fund					
Real Estate Taxes	385,011	503,440	400,796	394,539	405,473
Other Operating Revenue	363,387	264,301	373,783	378,260	524,144
Investment Earnings	450,000	828,492	900,000	442,817	464,958
Unrealized Gain and Loss	700,000	(2,700,650)	100,000	1,318,102	633,743
Total Police Pension	<u>1,898,398</u>	<u>(1,104,417)</u>	<u>1,774,579</u>	<u>2,533,718</u>	<u>2,028,318</u>
Special Service Area Fund					
Real Estate Taxes	391,095	687,266	677,000	666,826	679,650
Investment Earnings	322,607	6,327	6,050	1,488	1,700
Total SSA	<u>713,702</u>	<u>693,593</u>	<u>683,050</u>	<u>668,314</u>	<u>681,350</u>
Grand Total All Funds	<u>26,226,582</u>	<u>24,534,946</u>	<u>27,937,176</u>	<u>27,260,597</u>	<u>28,976,917</u>

Major Expenditures and Financing Uses

The four largest expenditure categories comprising 81.79% of the total expenditures are Personnel 31.18%, Capital Outlay 22.17%, Contractual Services 16.15% and Other Funding Uses (Interfund Transfers) 12.29%. The breakdown of these expenditure categories is as follows:



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

Personnel

Personnel costs comprise 31.18% of the City's total expenditures. Of that, the Police Department and Public Works (all divisions) account for 51.44% and 30.41% of that total respectively. Within the Public Works Department, 61.70% of the personnel costs are related to the Water/Sewer Fund, and 38.30% 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.

Capital Outlay

Capital Outlay comprises 22.17% of the City's total expenditures. Of that, the General Capital Projects Fund and Water/Sewer Capital Projects Fund account for 59.64% and 25.38% 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.

Contractual Services

Contractual Services comprise 16.15% 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 66.28%, 18.50%, and 10.85% 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 66.28%, health care premiums account for 63.67%, property and casualty liability insurance costs are 20.56%, and the remaining 15.77% 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 18.50% 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 10.85% of the total for the entire City. The increase is due to an increase industrial pretreatment program account for 25.01%, and a greater allocation of property and casualty liability insurance based upon claim history accounting for 21.01%. The remaining 53.98% is spread across a wide array of services ranging from maintenance to equipment to IEPA fees to the removal of biosolids.

Other Funding Uses

Other funding uses comprise 12.29% 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 Equipment Replacement Fund (\$184,000) – To cover the cost of vehicle purchases for governmental funds
- Road and Bridge Fund to General Capital Projects Fund (\$150,000) – To cover the cost of the annual resurfacing program previously budgeted directly out of the Road and Bridge Fund
- Tourism Fund to General Fund (\$65,000) – To cover the costs to administer the tourism programs incurred by the General Fund
- Tourism Fund to General Capital Projects Fund (\$68,000) – To cover the costs associated with capital outlay related to Tourism within the CIP
- General Capital Projects Fund to General Fund (\$710,000) – To cover operating costs from Utility Tax revenues should the State withhold funds from municipalities on a long-term or permanent basis

- General Capital Projects Fund to Water/Sewer Capital Projects Fund (\$700,000) – To provide supplemental funding for the Water/Sewer Capital Projects Fund
- Commuter Parking Lot Fund to General Fund (\$40,000) – To cover the costs to administer the Commuter Parking Lot program incurred by the General Fund
- Sanitation Fund to General Fund (\$50,000) – To cover the costs to administer the Sanitation program incurred by the General Fund
- Water/Sewer Fund to Water/Sewer Capital Projects Fund (\$800,000) – To provide funding for the Water/Sewer Capital Projects Fund for capital outlay related to the Water/Sewer Fund within 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, 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
- Special Service Area(s) Fund to General Fund (\$50,000) - To cover the costs to administer the Special Service Area debt service and construction programs incurred by the General Fund

General Fund Categories by Department

Department	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>
411 Administration					
Personnel	510,469	470,753	504,530	498,239	506,177
Contractual Services	48,899	41,844	46,639	76,980	65,073
Commodities	11,649	8,854	10,998	9,621	7,083
Capital Outlay	4,387	0	0	0	0
Other	21,308	24,633	20,040	27,230	17,903
Total	<u>596,712</u>	<u>546,084</u>	<u>582,207</u>	<u>612,071</u>	<u>596,236</u>
415 Clerk					
Personnel	53,978	60,187	66,341	54,813	58,110
Contractual Services	7,788	1,910	7,180	3,906	3,935
Commodities	1,337	275	250	518	450
Other	678	1,057	2,300	2,306	1,300
Total	<u>63,781</u>	<u>63,429</u>	<u>76,071</u>	<u>61,543</u>	<u>63,795</u>
422 Community Development					
Personnel	535,601	650,005	486,673	475,947	497,094
Contractual Services	95,741	79,847	88,760	46,200	35,750
Commodities	13,012	12,258	14,710	11,650	12,475
Capital Outlay	500	936	750	500	500
Other	7,281	6,431	117,460	116,460	73,511
Total	<u>652,135</u>	<u>749,477</u>	<u>708,353</u>	<u>650,757</u>	<u>619,330</u>
430 IT ¹					
Contractual Services	0	0	101,370	114,518	104,290
Capital Outlay	0	0	61,000	58,161	38,000
Total	<u>0</u>	<u>0</u>	<u>162,370</u>	<u>172,679</u>	<u>142,290</u>
433 Finance					
Personnel	273,348	250,466	286,983	274,040	288,029
Contractual Services	94,302	37,692	22,255	23,400	22,590
Commodities	3,134	3,624	3,700	3,203	3,280
Capital Outlay	40	2,660	0	0	0
Other	375	1,228	1,500	1,025	1,350
Total	<u>371,199</u>	<u>295,670</u>	<u>314,438</u>	<u>301,668</u>	<u>315,249</u>

Department	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>
444 Legal					
Contractual Services	<u>325,559</u>	<u>248,297</u>	<u>279,171</u>	<u>300,062</u>	<u>278,687</u>
Total	<u><u>325,559</u></u>	<u><u>248,297</u></u>	<u><u>279,171</u></u>	<u><u>300,062</u></u>	<u><u>278,687</u></u>
466 Police					
Personnel	4,436,699	4,607,090	4,480,038	4,320,304	4,574,123
Contractual Services	216,157	225,222	334,963	256,940	258,274
Commodities	157,781	153,526	181,360	169,560	167,436
Capital Outlay	15,315	15,677	4,800	4,800	4,000
Other	<u>38,260</u>	<u>39,382</u>	<u>44,600</u>	<u>44,100</u>	<u>44,335</u>
Total	<u><u>4,864,212</u></u>	<u><u>5,040,897</u></u>	<u><u>5,045,761</u></u>	<u><u>4,795,704</u></u>	<u><u>5,048,168</u></u>
477 Police and Fire Commission					
Personnel	1,123	0	3,120	1,610	2,691
Contractual Services	4,558	5,231	4,565	390	4,570
Other	<u>3,356</u>	<u>4,819</u>	<u>6,300</u>	<u>4,766</u>	<u>6,300</u>
Total	<u><u>9,037</u></u>	<u><u>10,050</u></u>	<u><u>13,985</u></u>	<u><u>6,766</u></u>	<u><u>13,561</u></u>
485 Engineering ²					
Personnel	0	0	196,287	194,584	186,096
Contractual Services	0	0	12,250	2,250	5,200
Commodities	0	0	6,450	3,486	4,700
Capital Outlay	0	0	1,500	1,500	0
Other	<u>0</u>	<u>0</u>	<u>500</u>	<u>250</u>	<u>0</u>
Total	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>216,987</u></u>	<u><u>202,070</u></u>	<u><u>195,996</u></u>
487 PW Administration ³					
Personnel	183,523	203,648	210,234	189,000	184,892
Contractual Services	22,389	37,166	46,800	46,800	44,600
Commodities	20,505	26,837	50,850	48,150	52,650
Capital Outlay	27,182	3,067	1,250	1,250	1,250
Other	<u>1,768</u>	<u>5,916</u>	<u>17,000</u>	<u>17,000</u>	<u>11,250</u>
Total	<u><u>255,367</u></u>	<u><u>276,634</u></u>	<u><u>326,134</u></u>	<u><u>302,200</u></u>	<u><u>294,642</u></u>

Department	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>
488 Streets					
Personnel	550,233	501,834	545,450	472,500	553,210
Contractual Services	126,422	246,930	315,500	253,900	184,000
Commodities	76,554	99,961	75,000	70,100	75,000
Capital Outlay	3,600	19,922	22,000	20,000	15,000
Other	2,282	5,110	2,750	2,750	1,250
Total	<u>759,091</u>	<u>873,757</u>	<u>960,700</u>	<u>819,250</u>	<u>828,460</u>
489 Vehicle Maintenance					
Personnel	219,766	203,600	154,530	157,243	161,733
Contractual Services	4,686	3,987	12,200	12,200	13,700
Commodities	13,230	9,573	8,400	8,700	7,900
Capital Outlay	13,930	5,843	38,500	67,000	10,000
Other	244	50	1,000	1,000	1,000
Total	<u>251,856</u>	<u>223,053</u>	<u>214,630</u>	<u>246,143</u>	<u>194,333</u>
490 Storm Sewer					
Personnel	86,414	210,090	165,917	129,050	135,944
Contractual Services	6,001	7,204	12,700	15,700	14,500
Commodities	7,980	14,702	44,000	33,000	18,500
Capital Outlay	0	572	0	0	12,000
Other	0	0	800	800	0
Total	<u>100,395</u>	<u>232,568</u>	<u>223,417</u>	<u>178,550</u>	<u>180,944</u>
499 Central Services					
Contractual Services	1,900,927	1,906,443	1,889,254	1,911,021	2,018,365
Commodities	33,743	37,341	63,632	54,146	59,044
Capital Outlay	3,221	0	0	0	0
Interfund Transfers	1,927,200	642,650	220,000	237,103	184,000
Other	13,655	16,520	530,537	1,227,376	728,927
Total	<u>3,878,746</u>	<u>2,602,954</u>	<u>2,703,423</u>	<u>3,429,646</u>	<u>2,990,336</u>

Department	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>
All Departments					
Personnel	6,851,154	7,157,673	7,100,103	6,767,330	7,148,099
Contractual Services	2,853,429	2,841,773	3,173,607	3,064,267	3,053,534
Commodities	338,925	366,951	459,350	412,134	408,518
Capital Outlay	68,175	48,677	129,800	153,211	80,750
Interfund Transfers	1,927,200	642,650	220,000	237,103	184,000
Other	89,207	105,146	744,787	1,445,063	887,126
Grand Total	<u>12,128,090</u>	<u>11,162,870</u>	<u>11,827,647</u>	<u>12,079,108</u>	<u>11,762,027</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

Water/Sewer Fund Categories by Department

	4/30/2008	4/30/2009	4/30/2010	4/30/2010	4/30/2011
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>
Department					
412 Public Utilities Division					
Personnel	617,113	871,794	877,356	799,000	757,892
Contractual Services	96,344	108,447	123,500	107,000	87,000
Commodities	740,485	784,987	880,400	876,400	984,400
Capital Outlay	99,211	298,010	215,000	215,000	290,000
Debt Service	132,685	123,596	125,000	100,000	125,000
Interfund Transfers	200,000	200,000	944,000	944,000	1,144,000
Other	842	228,123	218,000	218,000	218,000
Total	<u>1,886,680</u>	<u>2,614,957</u>	<u>3,383,256</u>	<u>3,259,400</u>	<u>3,606,292</u>
420 Wastewater Division					
Personnel	374,389	347,590	404,255	364,000	600,934
Contractual Services	110,546	111,032	258,400	275,300	406,263
Commodities	345,381	359,575	344,100	350,500	349,000
Capital Outlay	50,372	(8,524)	375,000	202,000	350,000
Interfund Transfers	200,000	200,000	344,000	344,000	344,000
Other	427,067	228,257	218,500	218,000	218,500
Total	<u>1,507,755</u>	<u>1,237,930</u>	<u>1,944,255</u>	<u>1,753,800</u>	<u>2,268,697</u>
489 Maintenance Division					
Personnel	260,497	297,683	461,529	404,500	309,737
Contractual Services	6,890	3,842	6,600	6,600	6,600
Commodities	18,689	16,821	22,400	22,400	21,400
Capital Outlay	2,205	7,056	0	0	45,000
Other	50	180	900	900	900
Total	<u>288,331</u>	<u>325,582</u>	<u>491,429</u>	<u>434,400</u>	<u>383,637</u>
All Departments					
Personnel	1,251,999	1,517,067	1,743,140	1,567,500	1,668,563
Contractual Services	213,780	223,321	388,500	388,900	499,863
Commodities	1,104,555	1,161,383	1,246,900	1,249,300	1,354,800
Capital Outlay	151,788	296,542	590,000	417,000	685,000
Debt Service	132,685	123,596	125,000	100,000	125,000
Interfund Transfers	400,000	400,000	1,288,000	1,288,000	1,488,000
Other	427,959	456,560	437,400	436,900	437,400
Grand Total	<u>3,682,766</u>	<u>4,178,469</u>	<u>5,818,940</u>	<u>5,447,600</u>	<u>6,258,626</u>

All Other Funds by Category

	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>
Fund					
002 Road and Bridge					
Contractual Services	28,449	42,814	29,000	31,000	40,000
Commodities	14,849	7,098	8,000	7,500	8,000
Interfund Transfers	<u>20,000</u>	<u>75,000</u>	<u>100,000</u>	<u>100,000</u>	<u>150,000</u>
Total	<u>63,298</u>	<u>124,912</u>	<u>137,000</u>	<u>138,500</u>	<u>198,000</u>
008 Motor Fuel Tax					
Contractual Services	173,045	121,299	143,000	143,000	65,500
Commodities	173,806	205,061	195,000	175,000	180,000
Interfund Transfers	<u>221,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>567,851</u>	<u>326,360</u>	<u>338,000</u>	<u>318,000</u>	<u>245,500</u>
009 Tourism					
Personnel	29,544	60,694	69,122	62,862	75,664
Contractual Services	143	0	103,780	98,725	1,200
Interfund Transfers	125,000	50,000	50,000	50,000	133,000
Other	<u>191,993</u>	<u>166,077</u>	<u>357,400</u>	<u>330,327</u>	<u>259,350</u>
Total	<u>346,680</u>	<u>276,771</u>	<u>580,302</u>	<u>541,914</u>	<u>469,214</u>
011 Narcotics Forfeiture					
Commodities	6,132	1,146	2,000	1,500	2,000
Capital Outlay	<u>10,500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>
Total	<u>16,632</u>	<u>1,146</u>	<u>2,500</u>	<u>1,500</u>	<u>2,500</u>
041 General Capital Projects					
Contractual Services	203,510	314,144	0	161,314	0
Capital Outlay	1,169,795	1,015,923	4,138,875	3,348,830	3,771,000
Interfund Transfers	<u>175,129</u>	<u>350,000</u>	<u>900,000</u>	<u>900,000</u>	<u>1,410,000</u>
Total	<u>1,548,435</u>	<u>1,680,067</u>	<u>5,038,875</u>	<u>4,410,144</u>	<u>5,181,000</u>

Fund	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>
042 Equipment Replacement					
Capital Outlay	<u>291,002</u>	<u>71,123</u>	<u>319,745</u>	<u>407,578</u>	<u>180,721</u>
Total	<u><u>291,002</u></u>	<u><u>71,123</u></u>	<u><u>319,745</u></u>	<u><u>407,578</u></u>	<u><u>180,721</u></u>
061 Commuter Parking Lot					
Contractual Services	9,556	12,480	11,280	7,600	14,620
Commodities	4,175	8,000	10,000	0	0
Capital Outlay	2,235	89,290	1,100,000	1,327,560	0
Interfund Transfers	30,000	0	30,000	30,000	40,000
Other	<u>18,111</u>	<u>23,285</u>	<u>26,000</u>	<u>22,527</u>	<u>26,000</u>
Total	<u><u>64,078</u></u>	<u><u>133,055</u></u>	<u><u>1,177,280</u></u>	<u><u>1,387,687</u></u>	<u><u>80,620</u></u>
062 Sanitation					
Contractual Services	767,872	827,096	852,459	852,459	852,459
Commodities	53,216	12,976	18,000	20,115	0
Interfund Transfers	50,000	50,000	50,000	50,000	50,000
Other	<u>2,988</u>	<u>(561)</u>	<u>2,000</u>	<u>2,000</u>	<u>3,500</u>
Total	<u><u>874,076</u></u>	<u><u>889,511</u></u>	<u><u>922,459</u></u>	<u><u>924,574</u></u>	<u><u>905,959</u></u>
065 Water/Sewer Capital Projects					
Capital Outlay	<u>0</u>	<u>0</u>	<u>1,402,000</u>	<u>1,194,925</u>	<u>1,605,000</u>
Total	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,402,000</u></u>	<u><u>1,194,925</u></u>	<u><u>1,605,000</u></u>
086 Police Pension					
Contractual Services	141,210	69,800	155,000	61,671	80,000
Commodities	0	0	0	0	0
Other	<u>727,233</u>	<u>466,729</u>	<u>840,000</u>	<u>748,253</u>	<u>822,000</u>
Total	<u><u>868,443</u></u>	<u><u>536,529</u></u>	<u><u>995,000</u></u>	<u><u>809,924</u></u>	<u><u>902,000</u></u>

Fund	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>
092 Special Service Area					
Principal Payments	309,100	319,400	321,800	321,800	342,100
Capital Outlay	3,532,290	3,578,378	300,000	97,716	0
Interest Payments	378,378	324,249	353,090	353,090	340,437
Interfund Transfers	1,299,382	50,000	50,000	50,000	50,000
Other	<u>62,738</u>	<u>38,266</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>5,581,887</u>	<u>4,310,293</u>	<u>1,024,890</u>	<u>822,606</u>	<u>732,537</u>
All Other Funds					
Personnel	29,544	60,694	69,122	62,862	75,664
Contractual Services	1,319,691	1,389,772	1,294,519	1,355,769	1,053,779
Commodities	252,178	234,281	233,000	204,115	190,000
Principal Payments	309,100	319,400	321,800	321,800	342,100
Capital Outlay	6,255,822	6,154,714	7,261,120	6,376,609	5,557,221
Interest Payments	378,892	324,249	353,090	353,090	340,437
Interfund Transfers	2,483,865	925,000	1,270,806	1,180,000	1,833,000
Other	<u>1,018,624</u>	<u>796,302</u>	<u>1,225,400</u>	<u>1,103,107</u>	<u>1,110,850</u>
Grand Total Other	<u>12,047,716</u>	<u>10,204,412</u>	<u>12,028,857</u>	<u>10,957,352</u>	<u>10,503,051</u>
All Funds Combined					
Personnel	8,132,697	8,735,434	8,912,365	8,397,692	8,892,325
Contractual Services	4,386,900	4,454,866	4,856,626	4,808,936	4,607,176
Commodities	1,695,658	1,762,615	1,939,250	1,865,549	1,953,318
Principal Payments	309,100	319,400	321,800	321,800	342,100
Capital Outlay	6,475,785	6,499,933	7,980,920	6,946,820	6,322,971
Debt Service	132,685	123,596	125,000	100,000	125,000
Interest Payments	378,892	324,249	353,090	353,090	340,437
Interfund Transfers	4,811,065	1,967,650	2,778,806	2,705,103	3,505,000
Other	<u>1,535,790</u>	<u>1,358,008</u>	<u>2,407,587</u>	<u>2,985,070</u>	<u>2,435,376</u>
Aggregate Total	<u>27,858,572</u>	<u>25,545,751</u>	<u>29,675,444</u>	<u>28,484,060</u>	<u>28,523,704</u>

Capital Improvement Plan

In conjunction with the FY 2011 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 included in the FY 2011 budget.

General Capital Projects

Transportation		
Alleys	\$ 0	
Bridges	\$ 0	
Streets	\$ 2,798,000	
Storm Sewers	\$ 70,000	
Sidewalks	\$ 257,000	
Sub-total		\$ 3,125,000
Building and Grounds		
Building PW	\$ 335,000	
City Hall	\$ 80,000	
Plant Maintenance	\$ 0	
Police	\$ 123,000	
Salt	\$ 0	
Sub-total		\$ 538,000
Miscellaneous		
Forestry	\$ 15,000	
GIS	\$ 25,000	
IT	\$ 0	
Decorative Retaining Wall	\$ 68,000	
Sub-total		\$ 108,000
Total General Capital Projects		\$3,771,000

Water/Sewer Capital Projects

Sewer	\$ 0	
Water	\$ 390,000	
Wastewater	\$ 870,000	
Plant Maintenance	\$ 345,000	
Total Water/Sewer Capital Projects		\$1,605,000
Grand Total All Capital Projects		\$5,376,000

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 have already begun and the City did not want to change funding sources, or the budgeted fund, as it poses an issue with properly recording the value of the asset at its time of completion. As noted in the “Changes in Fund Balance/Net Assets” section, there are items listed as nonroutine capital expenditures.

Below are those nonroutine items and the long-term effects they have on the City budget:

Water/Sewer Fund – The FY 2010 budget includes three items that are nonroutine capital expenditures. The three are: pipe extension, lift station lining, and polymer mixing, which are all associated with our Wastewater Treatment Plant. The total price on these three items is \$235,000, and in the long-run these items are expected to save the City money due to increased automation that will result in a reduction in overtime pay, more efficient use of resources, and a longer life to certain assets. The actual amounts associated with these reductions are not quantifiable at this time, but will become apparent as the improvements are implemented and City records are reviewed.

Changes in Fund Balance/Net Assets

Fund balance is defined as 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. Net assets are defined similarly except they are specific to proprietary/enterprise funds.

Below is a description of each fund and its increase or decrease in fund balance relative to the estimated beginning fund balance.

General Fund – The General Fund has an increase in fund balance of \$1,067,658, or 10.04% of the estimated beginning fund balance. This increase is due to a transfer in from the General Capital Projects Fund to cover the potential shortfall from the State of Illinois. This potential shortfall is based upon the proposal to reduce the local share of the Income Tax by 30%, as well as the fact that the state is currently in arrears some 4 months on paying its current Income Tax vouchers.

Road and Bridge Fund – The Road and Bridge Fund has an increase in fund balance of \$17,500, or 3.51% of the estimated beginning fund balance.

Motor Fuel Tax Fund – The MFT Fund has an increase in fund balance of \$104,900, or 68.90% of the estimated beginning fund balance. This increase is due to a reduction in the price of salt used during the winter as well as 2 of the 3 capital leases that the City had outstanding being completed during FY 2010. The 3rd and final capital lease is completed in the current fiscal year.

Tourism Fund – The Tourism Fund has a decrease of \$69,814, or 59.95% of the estimated beginning fund balance. This decrease is due to an increase in “Streetscape” projects in the current budget.

Narcotics Forfeiture Fund – The Narcotics Forfeiture Fund has a decrease of \$750, or 2.73% of the estimated beginning fund balance.

General Capital Projects Fund – The General Capital Projects Fund has a decrease of \$1,740,500, or 45.21% of the estimated beginning fund balance. The reason for the sharp decline is the formation of the City’s 5-year CIP, which increased expenditures within the fund from \$4.4 million to \$5.18 million excluding transfers for the current budget. A full copy of the 5-year plan accompanies the budget. Additionally, there is a transfer to the General Fund of Utility Taxes to cover a potential shortfall in funding from the State. (See General Fund above for further explanation)

Equipment Replacement Fund – The Equipment Replacement Fund has an increase of \$4,579, or 1.99% of the estimated beginning fund balance.

Commuter Parking Lot Fund – The Commuter Parking Lot Fund has a decrease in net assets of \$8,295, or 1.89% of estimated beginning net assets. The reason for this decrease is an increased depreciation cost associated with the new Metra Depot Station.

Sanitation Fund – The Sanitation Fund has an increase of \$19,891 or 8.68% of estimated beginning net assets. This increase is due to the lack of purchasing new recycling and garbage containers in the current budget year.

Water/Sewer Capital Projects Fund – The Water/Sewer Capital Project Fund has an decrease of \$98,000, or 31.50% over the estimated beginning net assets. This draw down of assets was planned and accounted for in the 5-year CIP that the City prepares annually. All projects out of this fund are specifically related to Enterprise Fund operations and are programmed in the 5-year CIP that accompanies the budget.

Water/Sewer Fund – The Water/Sewer Fund has an increase of \$80,913, or 0.41% of estimated beginning net assets. There are three nonroutine expenditures included in the budget for this fund, totaling \$235,000. The three items are a pipe extension, lift station lining, and polymer mixing, which are all associated with our Wastewater Treatment Plant. The inclusion of these three items does not adversely affect the fund long term.

Police Pension Fund – The Police Pension Fund has an increase of \$1,126,318 or 7.12% 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 a decrease of \$51,187, or 7.99% of estimated beginning assets. The decrease is due to principal and interest payments on the bonds. Taxes are levied to cover these costs, however some of the bond proceeds were capitalized at the time of issuance and they are being drawn down on at this time.

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 two 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.

**City of Wood Dale
2010 - 2011 Budget Summary and Changes in Fund Balance**

	<u>ESTIMATED BEGINNING FUND BALANCE</u>	<u>ESTIMATED REVENUES *</u>	<u>PROPOSED EXPENDITURES **</u>	<u>2010 - 2011 SURPLUS (DEFICIT)</u>	<u>ESTIMATED ENDING FUND BALANCE</u>	<u>MEETS FUND BALANCE POLICY ^</u>
General Funds						
General	10,639,307	12,829,685	11,762,027	1,067,658	11,706,965	Yes
Total	<u>10,639,307</u>	<u>12,829,685</u>	<u>11,762,027</u>	<u>1,067,658</u>	<u>11,706,965</u>	
Special Revenue Funds						
Road & Bridge	499,147	215,500	198,000	17,500	516,647	Yes
Motor Fuel Tax	152,245	350,400	245,500	104,900	257,145	Yes
Tourism	116,461	399,400	469,214	(69,814)	46,648	Yes
Narcotics Forfeiture	27,495	1,750	2,500	(750)	26,745	Yes
Total	<u>795,348</u>	<u>967,050</u>	<u>915,214</u>	<u>51,836</u>	<u>847,184</u>	
Capital Projects Funds						
Capital Projects	3,850,234	3,440,500	5,181,000	(1,740,500)	2,109,734	Yes
Equipment Replacement	229,707	185,300	180,721	4,579	234,286	Yes
Total	<u>4,079,941</u>	<u>3,625,800</u>	<u>5,361,721</u>	<u>(1,735,921)</u>	<u>2,344,020</u>	

* This figure includes Other Funding Sources

** This figure includes Other Funding Uses

^ The fund balance policy is located on page 34 of this document

**City of Wood Dale
2010 - 2011 Budget Summary and Changes in Fund Balance**

	<u>ESTIMATED BEGINNING NET ASSETS</u>	<u>ESTIMATED REVENUES</u>	<u>PROPOSED EXPENSES</u>	<u>2010 - 2011 SURPLUS (DEFICIT)</u>	<u>ESTIMATED ENDING NET ASSETS</u>	<u>MEETS FUND BALANCE POLICY ^</u>
Enterprise Funds ***						
Commuter Parking Lot	438,368	72,325	80,620	(8,295)	430,073	Yes
Sanitation	229,098	925,850	905,959	19,891	248,989	Yes
Water/Sewer Capital Projects	311,075	1,507,000	1,605,000	(98,000)	213,075	Yes
Water/Sewer Operating	19,636,058	6,339,539	6,258,626	80,913	19,716,971	Yes
Total	<u>20,614,600</u>	<u>8,844,714</u>	<u>8,850,205</u>	<u>(5,491)</u>	<u>20,609,108</u>	

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

Trust and Agency Funds						
Police Pension	15,829,734	2,028,318	902,000	1,126,318	16,956,052	Yes
Special Service Area(s)	640,119	681,350	732,537	(51,187)	588,932	Yes
Total	<u>16,469,854</u>	<u>2,709,668</u>	<u>1,634,537</u>	<u>1,075,131</u>	<u>17,544,985</u>	

^ The fund balance policy is located on page 34 of this document

	<u>ESTIMATED BEGINNING FUND BALANCE/ NET ASSETS</u>	<u>ESTIMATED REVENUES *</u>	<u>PROPOSED EXPENDITURES **</u>	<u>2010 - 2011 SURPLUS (DEFICIT)</u>	<u>ESTIMATED ENDING FUND BALANCE/ NET ASSETS</u>
Summary by Fund type					
General	10,639,307	12,829,685	11,762,027	1,067,658	11,706,965
Special Revenue	795,348	967,050	915,214	51,836	847,184
Capital Projects	4,079,941	3,625,800	5,361,721	(1,735,921)	2,344,020
Enterprise	20,614,600	8,844,714	8,850,205	(5,491)	20,609,108
Trust and Agency	16,469,854	2,709,668	1,634,537	1,075,131	17,544,985
Grand Total All Funds	<u>52,599,050</u>	<u>28,976,917</u>	<u>28,523,704</u>	<u>453,213</u>	<u>53,052,263</u>



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General Fund

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	81.92	81.67	81.17
Seasonal	35	36	36
Total fte	92.96	93.55	93.05

A breakdown of employee schedules are listed by department.

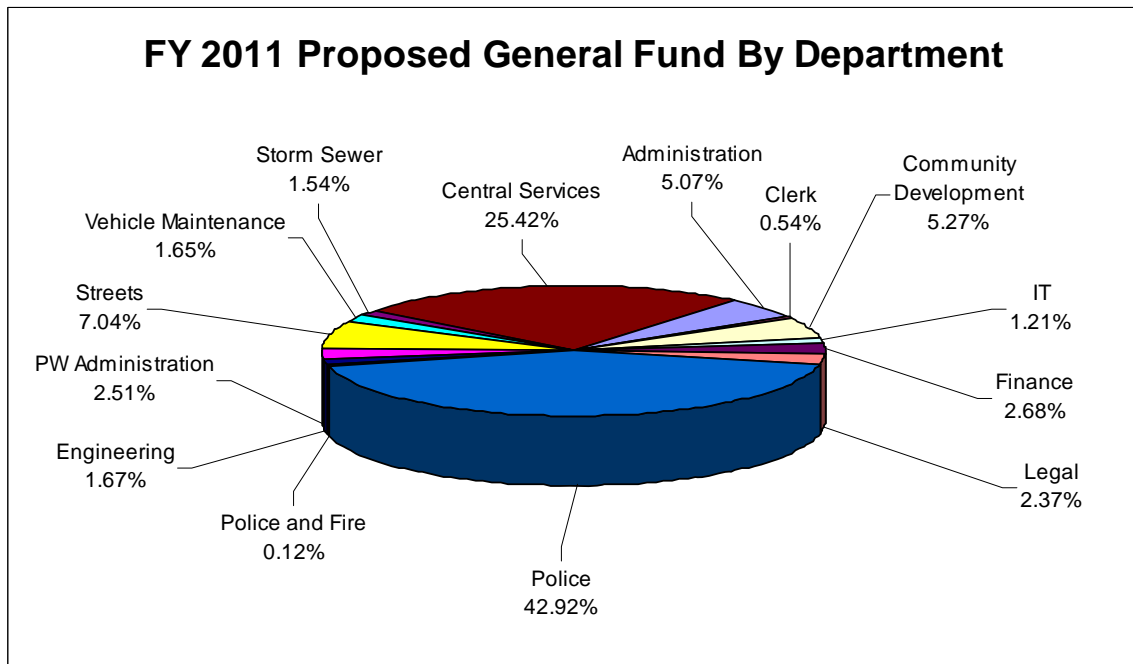
Narrative

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



**City of Wood Dale
2010 - 2011 Proposed Budget**

General Fund

	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
REVENUES						
Taxes						
001-000-311XX	2,368,561	2,489,630	2,575,562	2,608,780	2,592,528	Per Levy, DuPage County
001-000-32020	31,198	28,565	35,000	31,000	35,000	DuPage County
001-000-32040	1,246,212	1,233,239	1,350,000	1,250,000	1,100,000	Per Capita using projection from IML
001-000-32050	2,847,803	2,664,823	2,900,000	2,575,000	2,700,000	City share
001-000-32060	2,842	3,603	3,600	3,100	3,300	Pull tab/jar games
001-000-32080	191,430	190,998	195,000	161,000	160,000	Per Capita using projection from IML
001-000-32210	80,866	83,427	95,000	73,000	75,000	Per franchise agreement
001-000-32270	1,359,551	1,491,138	1,410,000	1,480,000	1,500,000	City share of telecommunication bills
Subtotal - Taxes	8,128,463	8,185,423	8,564,162	8,181,880	8,165,828	
Intergovernmental						
001-000-33010	78,720	85,430	85,000	65,625	65,625	Dispatch services for WDFD
Subtotal - Intergovernmental	78,720	85,430	85,000	65,625	65,625	
Permits & Fees						
001-000-34010	377,191	195,532	250,000	249,500	609,500	Building permits
001-000-34030	30,092	16,822	25,000	70	0	Moved to Building Permits line item
001-000-34040	13,715	3,185	4,000	1,200	1,500	Occupancy permits
001-000-34060	10,466	2,414	5,000	0	0	Moved to Building Permits line item
001-000-34210	40,613	25,310	20,000	18,000	20,000	Plan review fees
	Fire Inspection Fees (now misc. bldg fees)	6,500	0	0	0	
	Misc Inspection Fees (now misc. bldg fees)	660	0	0	0	
001-000-34240	21,764	14,085	13,600	5,000	7,500	Re-inspection fees
001-000-34250	8,169	9,808	6,000	11,750	13,000	Elevator inspections
001-000-34260	13,849	0	0	0	0	
001-000-34270	846	536	1,000	0	0	Moved to Building Permits line item
001-000-34280	2,149	0	0	0	0	
001-000-34290	26,050	48,450	55,000	55,000	55,000	Rental Housing Inspection fee
001-000-34300	3,765	12,791	13,000	1,000	1,500	Miscellaneous building fees
001-000-34310	0	9,810	8,000	0	0	CD Adjudication
001-000-34450	37,892	31,650	35,000	40,000	45,000	Contractor Registration
Subtotal - Permits & Fees	593,721	370,393	435,600	381,520	753,000	
Licenses & Permits						
001-000-35010	95,585	99,113	92,250	92,000	92,250	Business licenses
001-000-35020	70,525	55,475	52,200	53,755	54,000	Liquor licenses
001-000-35030	142,712	161,630	160,000	145,000	150,000	Vehicles licenses
001-000-35050	6,880	2,100	1,200	2,500	2,500	Penalties on business licenses
001-000-35110	22,945	11,325	20,000	10,450	11,000	Vending licenses
Subtotal - Licenses & Permits	338,647	329,643	325,650	303,705	309,750	

**City of Wood Dale
2010 - 2011 Proposed Budget**

	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
Fines						
001-000-36010	419,022	784,920	600,000	750,000	680,000	Traffic fines collected from Circuit Clerk
001-000-36030	53,261	33,001	46,000	25,000	25,000	Parking fines, other non-traffic fines collected at City of Wood Dale
001-000-36040	858	1,527	1,200	1,500	1,200	Fines collected from owners at City of Wood Dale
001-000-36050	3,500	0	0	0	0	
001-000-36060	53,159	50,960	55,037	55,037	59,842	Reimbursement from school district #100 for liaison officer
001-000-36070	0	0	40,000	40,000	40,000	Fees collected from Circuit Clerk mandatory state law for police vehicle purchase
001-000-36080	171,860	227,500	220,000	220,000	220,000	Fees collected at City of Wood Dale for certain traffic violations
001-000-36090	0	0	10,000	17,000	15,000	Fees collected from Circuit Clerk for DUI convictions - dedicated to technology
001-000-37090	1,760	1,760	1,760	1,760	1,760	Grant funding from Illinois Liquor Commission for compliance checks
001-000-37160	0	325	1,050	363	2,450	Reimbursement from Department of Justice for new vests
001-000-39110	18,383	6,964	7,500	12,000	9,000	Miscellaneous fees for police reports, etc.
001-000-39120	6,700	8,200	9,000	9,000	8,000	Fees from local overweight permits to operate on city streets
001-000-39130	6,208	3,985	4,000	3,677	3,860	Reimbursement for crossing guards and bank runs for Park District
001-000-39200	22,500	23,707	25,000	25,195	24,820	Reimbursement for undercover officer assigned to drug task force
001-000-39140	0	0	61,000	0	0	
Subtotal - Fines	757,211	1,142,849	1,081,547	1,160,532	1,090,932	
Other Income						
001-000-31310	398,361	190,267	265,000	110,000	130,000	Interest on deposits
001-000-31999	0	1,515,473	0	117,424	130,000	Interest on IPBC Terminal Reserve
001-000-32035	0	0	5,000	5,000	5,000	Per agreement with Harris Bank
001-000-39020	6,821	26,856	7,500	4,500	6,500	Bond forfeitures
001-000-39030	152,622	270,838	250,000	315,621	350,000	Employee reimbursement on health care
001-000-39050	555	0	0	0	0	
001-000-39095	5,368	6,013	6,000	4,000	4,250	Georgetown parking permits
001-000-39150	4,067	4,549	4,200	3,600	4,000	Dail-A-Ride fees
001-000-39210	120	0	0	0	0	
001-000-39170	1,842	746	1,800	1,600	1,800	Alarm fees
001-000-39880	0	17,198	29,500	37,350	30,000	Auction proceeds, sale of City property
001-000-39906	0	648	0	250	0	Sale of public surplus computers
001-000-39970	89,901	27,606	0	64,266	0	
001-000-39996	0	6,340	0	3,681	0	110 Commercial Rent
001-000-39999	1,375,868	141,974	40,000	30,000	180,000	Other miscellaneous revenues
Subtotal - Other Income	2,035,525	2,208,508	609,000	697,292	841,550	
Interfund Transfers						
001-000-38008	0	0	0	0	0	Transfer from MFT
001-000-38009	50,000	50,000	50,000	50,000	65,000	Transfer from Tourism
001-000-38041	0	0	0	0	710,000	Transfer from General Capital Projects
001-000-38045	0	0	87,330	0	0	Transfer from Economic Development
001-000-38046	0	0	3,476	58,434	0	Transfer from Land Acquisition
001-000-38061	30,000	0	30,000	30,000	40,000	Transfer from Commuter Parking Lot
001-000-38062	0	50,000	50,000	50,000	50,000	Transfer from Sanitation
001-000-38066	400,000	400,000	688,000	688,000	688,000	Transfer from Water/Sewer
001-000-38092	50,000	50,000	50,000	50,000	50,000	Transfer from Special Service Area
Subtotal - Interfund Transfers	530,000	550,000	958,806	926,434	1,603,000	
TOTAL REVENUE	12,462,287	12,872,246	12,059,765	11,716,988	12,829,685	

General Fund

	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>2011 Proposed vs. 2010 Budget</u>	<u>% Change</u>
<u>Expenditures by Department</u>							
001 - 411 Administration	596,712	546,084	582,207	612,071	596,236	14,029	2.41%
001 - 415 Clerk	63,781	63,429	76,071	61,543	63,795	(12,276)	-16.14%
001 - 422 Community Development	652,135	749,477	708,353	650,757	619,330	(89,023)	-12.57%
001 - 430 IT	0	0	162,370	172,679	142,290	(20,080)	-12.37%
001 - 433 Finance	371,199	295,670	314,438	301,668	315,249	811	0.26%
001 - 444 Legal	325,559	248,297	279,171	300,062	278,687	(484)	-0.17%
001 - 466 Police	4,864,212	5,040,897	5,045,761	4,795,704	5,048,168	2,407	0.05%
001 - 477 Police and Fire	9,037	10,050	13,985	6,766	13,561	(424)	-3.03%
001 - 485 Engineering	0	0	216,987	202,070	195,996	(20,991)	-9.67%
001 - 487 PW Administration	255,367	276,634	326,134	302,200	294,642	(31,492)	-9.66%
001 - 488 Streets	759,091	873,757	960,700	819,250	828,460	(132,240)	-13.76%
001 - 489 Vehicle Maintenance	251,856	223,053	214,630	246,143	194,333	(20,297)	-9.46%
001 - 490 Storm Sewer	100,395	232,568	223,417	178,550	180,944	(42,473)	-19.01%
001 - 499 Central Services	<u>1,951,546</u>	<u>1,960,304</u>	<u>2,483,423</u>	<u>3,209,646</u>	<u>2,806,336</u>	<u>322,913</u>	13.00%
Total	10,200,890	10,520,220	11,607,647	11,859,108	11,578,027	(29,620)	-0.26%

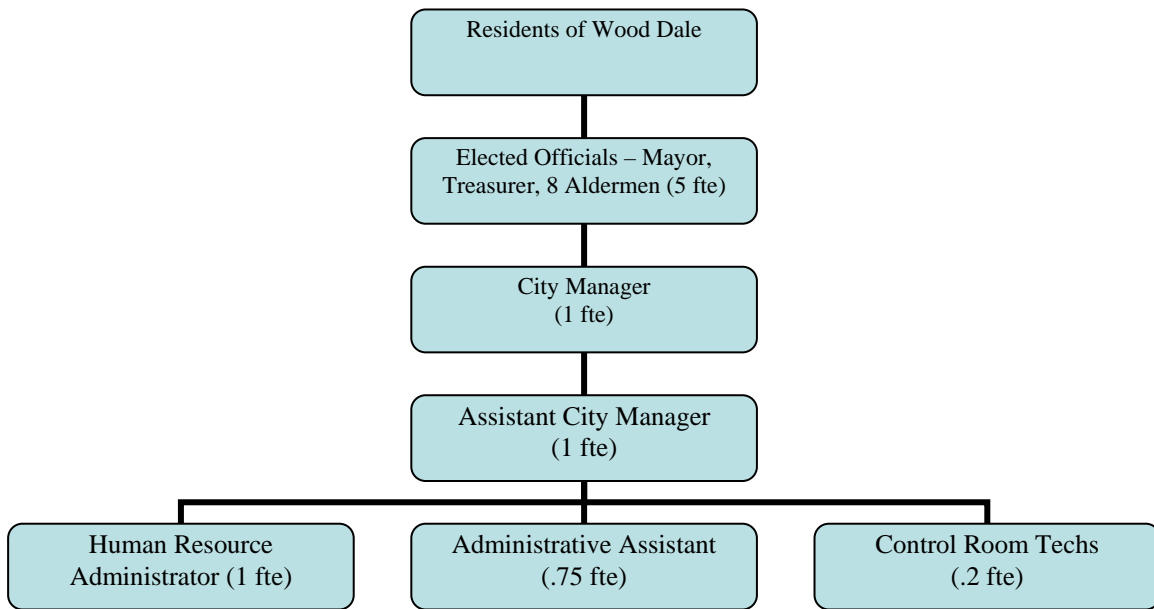
	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>2011 Proposed vs.</u> <u>2010 Budget</u>	<u>% Change</u>
Revenues by Category							
Taxes	8,128,463	8,185,423	8,564,162	8,181,880	8,165,828	(398,334)	-4.65%
Intergovernmental	78,720	85,430	85,000	65,625	65,625	(19,375)	-22.79%
Permits & Fees	593,721	370,393	435,600	381,520	753,000	317,400	72.87%
Licenses & Permits	338,647	329,643	325,650	303,705	309,750	(15,900)	-4.88%
Fines	757,211	1,142,849	1,081,547	1,160,532	1,090,932	9,385	0.87%
Other Income	2,035,525	2,208,508	609,000	697,292	841,550	232,550	38.19%
Interfund Transfers *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	11,932,287	12,322,246	11,100,959	10,790,554	11,226,685	125,726	1.13%
Excess (Deficiency) of revenues over expenditures	1,731,397	1,802,026	(506,688)	(1,068,554)	(351,342)		
* Other Funding Sources							
Transfer In							
Commuter Parking Lot	30,000	0	30,000	30,000	40,000		
General Capital Projects	0	0	0	0	710,000		
Economic Development	0	0	87,330	58,434	0		
Land Acquisition	0	0	3,476	0	0		
MFT	0	0	0	0	0		
Sanitation	50,000	50,000	50,000	50,000	50,000		
Special Service Area	0	50,000	50,000	50,000	50,000		
Tourism	50,000	50,000	50,000	50,000	65,000		
Water/Sewer	<u>400,000</u>	<u>400,000</u>	<u>688,000</u>	<u>688,000</u>	<u>688,000</u>		
Total	530,000	550,000	958,806	926,434	1,603,000		

	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>2011 Proposed vs.</u> <u>2010 Budget</u>	<u>% Change</u>
Other Funding Uses							
Transfer Out							
Commuter Parking Lot	0	0	0	0	0		
Economic Development	(106,200)	0	0	0	0		
Equipment Replacement	(275,000)	(392,722)	(220,000)	(220,000)	(184,000)		
IT	(250,000)	(117,526)	0	0	0		
Land Acquisition	(1,260,000)	(132,402)	0	0	0		
Sanitation	(36,000)	0	0	0	0		
Special Business District	0	0	0	0	0		
Total	(1,927,200)	(642,650)	(220,000)	(220,000)	(184,000)		
Sale of Capital Assets	51,135	0	0	0	0		
Beginning Fund Balance	8,906,718	9,292,050	11,001,426	11,001,426	10,639,307		
Adjustments	-	-	-	-	-		
Surplus (deficit)	385,332	1,709,376	232,118	(362,120)	1,067,658		
Ending Fund Balance	9,292,050	11,001,426	11,233,545	10,639,307	11,706,965		

General Fund – Administration

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	3.41	3.75	3.75
Part time	12	12	12
Total fte	8.61	8.95	8.95



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, Assistant City Manager and Human Resources Director, with 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.

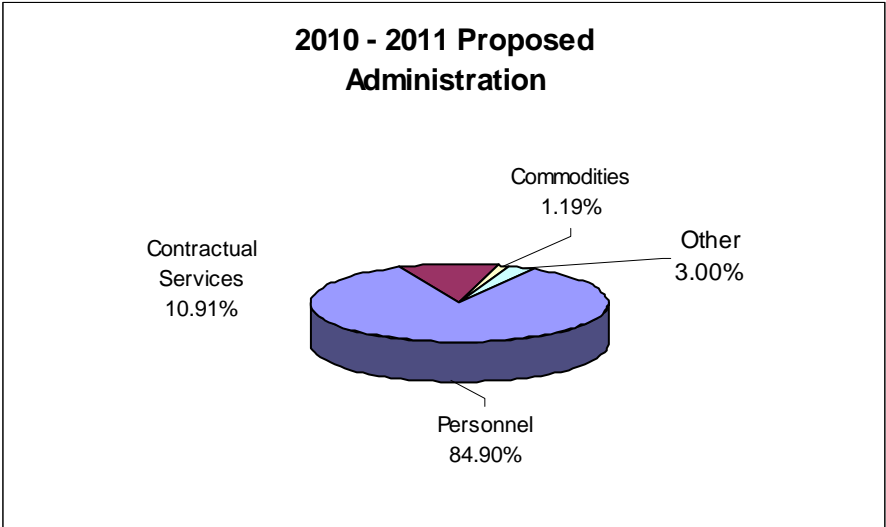
2009 - 2010 Accomplishments

- Completed Phase 1 of master planning study for the Thorndale Road Corridor.
- Applied for and received an 80% funding grant for Phase 1 of the Thorndale Road Corridor Study
- Started Phase 2 master planning study for the Thorndale Road Corridor.
- Applied for additional funding for Phase 2 of Thorndale Road Corridor Study.
- Completed the City's first five-year Capital Improvement Plan.
- Completed Fiscal Year 2010 budget (Surplus).
- Coordinated the preparation of the Fiscal Year 2011 operating budget (Proposed Surplus).
- Oversaw the continuation of the rewrite of the City's zoning code.
- Oversaw a successful increased effort to make Prairie Fest a larger community event, while working towards a fiscal break even point.
- Started a feasibility study to expand the City's Waste Water Treatment capabilities.
- Completed labor union contract with Local 150.
- Completed a new franchise agreement for the City's solid waste disposal.
- Oversaw the completion of a new Metra Commuter Station.

2010 - 2011 Objectives

- Complete Waste Water Treatment Plant Study.
- Complete and Implement City’s new zoning code.
- Complete planning studies on Thorndale Avenue and begin implementation plan.
- Complete Phase 1 of Irving Park Road/Wood Dale Road Intersection Study to access federal dollars.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Administrative Department

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-411-40101	Salaries	307,441	292,573	308,355	313,857	311,844	Administration Salaries
001-411-40102	Overtime Pay	2,276	2,619	250	87	0	OT for Executive Asst
001-411-40105	Part-time Employment	2,190	2,329	10,438	9,420	11,483	PT AV Tech's (2) Minute Taker/Committee Meetings/Adm
001-411-40107	Leave Time Buy-Back	49,365	0	1,278	811	1,542	50% Buy Back Leave Time over 288 hrs
001-411-40108	Longevity Pay	0	0	550	550	550	1 employee eligible for 15 YR Longevity
001-411-40110	Elected Officials	81,283	80,141	79,800	79,800	79,800	Elected Officials Salaries by Ordinance
001-411-40115	Auto Allowance	0	800	4,800	4,800	4,800	City Manager Car Allowance
001-411-40116	Deferred Compensation	0	18,000	18,000	18,000	23,000	City Manager Deferred Compensation
001-411-41101	FICA Expense	29,924	27,201	30,497	30,946	33,126	FICA Expense
001-411-41102	IMRF Expense	37,990	47,090	50,562	39,968	40,032	IMRF Employer Contribution
Subtotal - Personnel		510,469	470,753	504,530	498,239	506,177	
Contractual Services							
001-411-42001	Telephone/Alarm Line	2,880	2,880	2,880	2,880	2,880	Elected officials quarterly phone allowance
001-411-42003	Communications	0	0	0	0	0	
001-411-42005	Printing	2,276	3,888	4,000	1,519	500	Admin business cards and etc.
001-411-42014	Maintenance - Office Equip	4,028	3,971	6,200	3,900	0	Maintenance agreement copier & printer - Central Services
001-411-42017	Maintenance - Vehicles	4,842	274	1,400	390	402	Maintenance of car 100 and 101
001-411-42022	Equipment Rental	5,064	4,702	4,558	3,773	0	Lease of Administration copy machine - Central Services
001-411-42034	Professional Services	2,745	473	515	36,640	36,543	Minute taking for public hearings
001-411-42038	Public Trans (Van Lease) ¹	2,310	2,476	0	0	0	
001-411-42086	Publication - Legal Notice	2,738	3,091	2,875	4,748	3,170	Publication of legal notices
001-411-42087	Recording Fees	678	1,319	885	1,980	1,348	Recording of legal fees
001-411-42089	Education and Training	837	439	2,350	2,000	500	SHRM, Labor Arb, Microsoft and Misc training
001-411-42091	Dues and Subscriptions - Adm	2,043	3,354	1,800	2,650	2,730	Professional dues ICMA, ILCMA, IAMMA etc.
001-411-42092	Dues and Subscriptions - Leg	18,458	14,977	19,176	16,500	17,000	Membership dues to Dupage Mayors and Managers - etc.
Subtotal - Contractual Services		48,899	41,844	46,639	76,980	65,073	
Commodities							
001-411-44001	Gasoline	5,999	4,724	5,514	3,586	4,155	Gasoline
001-411-44003	Books and Publications	198	134	320	997	0	Books and Publications
001-411-44017	Maintenance - Vehicles	985	758	1,594	2,055	1,448	Parts for car 100 and 101
001-411-44029	Copy Supplies	2,727	1,290	1,795	1,935	0	Copy paper -Central Services
001-411-44031	Office Supplies	1,740	1,948	1,775	1,048	1,480	Misc office supplies
Subtotal - Commodities		11,649	8,854	10,998	9,621	7,083	

**City of Wood Dale
2010 - 2011 Proposed Budget**

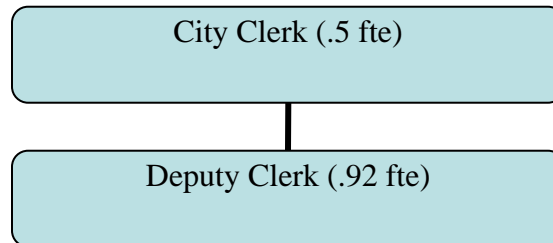
<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Capital Outlay							
001-411-46001	Office Equipment	1,430	0	0	0	0	
001-411-46002	Other Equipment	571	0	0	0	0	
001-411-46096	Bike Trail	2,386	0	0	0	0	
Subtotal - Capital Outlay		4,387	0	0	0	0	
Other Expenditures							
001-411-49003	Business Expense	0	0	2,800	2,800	2,500	Business Lunches, Chamber Lunches and Expenditures
001-411-49005	Conferences/Meetings - Adm	3,909	6,820	5,240	4,947	3,145	ICMA national, ILCMA Summer, ICSC National, IML, Springfield, misc
001-411-49006	Conferences/Meetings - Legis	14,238	16,996	10,000	17,000	10,000	IML, Springfield drive-down, DMMC outing, Intergovernmental Dinner
001-411-49099	Miscellaneous	3,161	817	2,000	2,483	2,258	Miscellaneous expenses
Subtotal - Other Expenditures		21,308	24,633	20,040	27,230	17,903	
TOTAL EXPENDITURES		596,712	546,084	582,207	612,071	596,236	

1 - Moved to the Tourism Fund beginning in Fiscal Year 2010

General Fund – City Clerk

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	.92	.92	.92
Part time	1	1	1
Total fte	1.42	1.42	1.42



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.

In addition, the City Clerk's Office conducts regular and special municipal elections, stores and secures all City documents in a systematic and easily accessible manner in accordance with City standards, and administers the City of Wood Dale's Business License Program.

2009-2010 Accomplishments

The Clerk's Office has scanned official material to our City's database, in order to provide information electronically, which created a faster retrieval process and easier access to meet other departments' needs.

We worked with the Building Department on Business License policies that were implemented to offer more structure to the program and amended our Municipal code to reflect necessary policy changes. Our policy contains straight forward deadlines and a new business licensing database. This project created a smooth transition and better

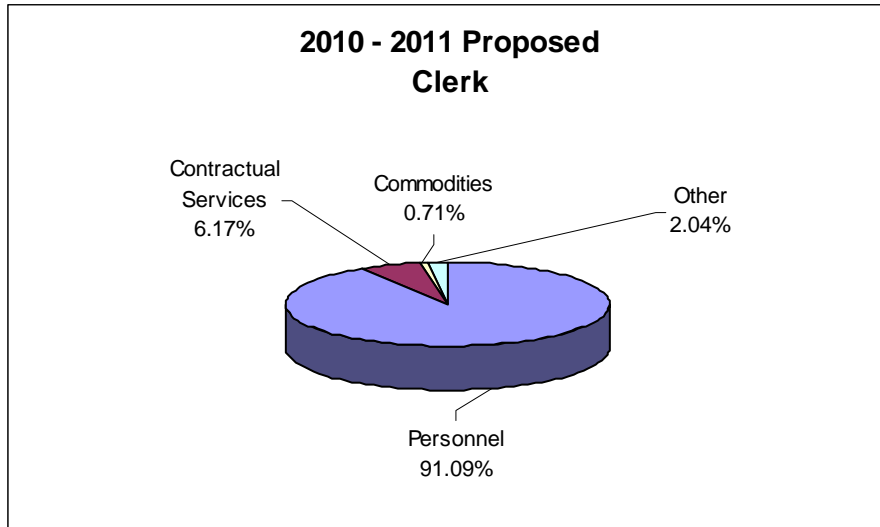
communication between the Clerk's Office, Finance Department, Building Department and the business owners of the community.

We have worked in a collaborative effort with the State of Illinois Records Department to create a new City of Wood Dale Records of Destruction Application. We were able to destruct 15 plus Cubic feet of paperwork, we appointed FOIA Officers, held in office training sessions, and created a FOIA tracking log.

2010 -2011 Objectives

To provide the highest quality of customer service to the City Of Wood Dale Council Members, Mayor, City Manager, City Staff and administration in the most timely and convenient manner possible. To maintain and produce documents that enables the public to participate in the local government

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

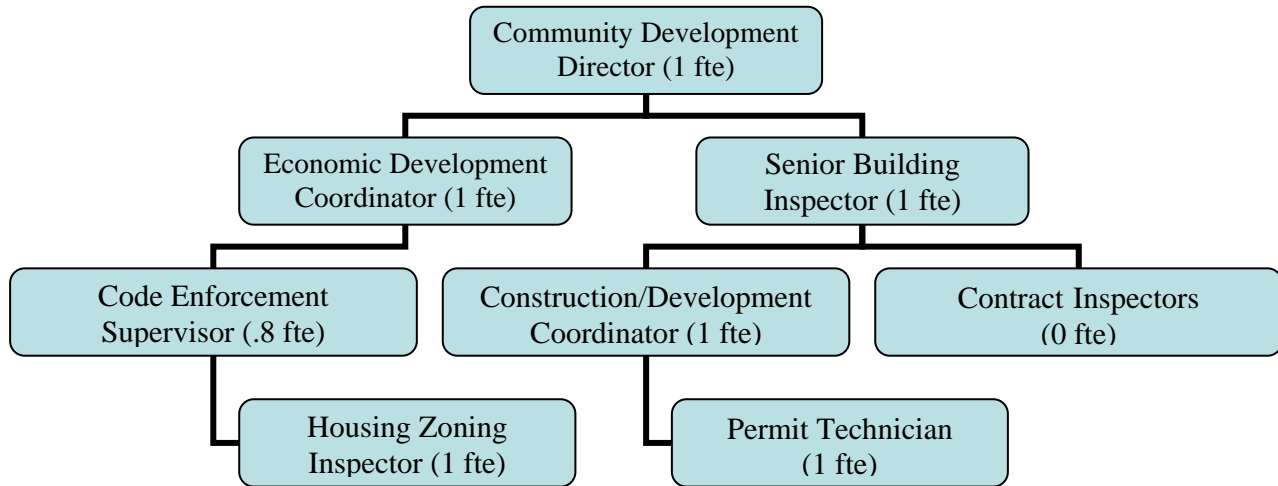
City Clerk's Office

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Proposed</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-415-40101	Salaries	44,726	48,781	48,242	46,000	48,896	Salaries
001-415-40102	Overtime Pay	1,449	914	0	363	300	Overtime
001-415-40105	Part-time Employment	0	0	8,000	0	0	Temporary Clerical
001-415-41101	FICA Expense	3,291	3,931	3,644	3,550	3,763	FICA Expense
001-415-41102	IMRF Expense	4,512	6,561	6,455	4,900	5,151	IMRF Expense
Subtotal - Personnel		53,978	60,187	66,341	54,813	58,110	
Contractual Services							
001-415-42005	Printing	31	0	600	0	0	Clerk Office Printing Costs
001-415-42014	Maintenance - Office Equip.	0	36	60	79	0	Clerks office printer maintenance agreement
001-415-42034	Professional Services	6,706	1,544	5,000	2,500	2,500	Codifiers Fees
001-415-42051	Business Licenses	857	0	950	970	990	Rydin Decal License Fees
001-415-42089	Education and Training	44	0	100	0	100	Seminars and Clerk's Meetings
001-415-42090	Dues and Subscriptions	150	330	470	357	345	Annual Dues
Subtotal - Contractual Services		7,788	1,910	7,180	3,906	3,935	
Commodities							
001-415-44003	Books & Publications	0	54	0	0	0	
001-415-44029	Copy Supplies	670	0	0	0	0	
001-415-44031	Office Supplies	667	221	250	518	450	Office Supplies
Subtotal - Commodities		1,337	275	250	518	450	
Other Expenditures							
001-415-49004	Conferences/Meetings	504	622	1,800	1,743	1,000	IML, Drivedown, etc.
001-415-49099	Miscellaneous	174	435	500	563	300	Misc
Subtotal - Other Expenditures		678	1,057	2,300	2,306	1,300	
TOTAL EXPENDITURES		63,781	63,429	76,071	61,543	63,795	

General Fund – Community Development

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	7	6	6
Part time	1	1	1
Total fte	7.8	6.8	6.8



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 Zoning Board of Appeals/Planning Commission for pending cases. 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.

2009 – 2010 Accomplishments

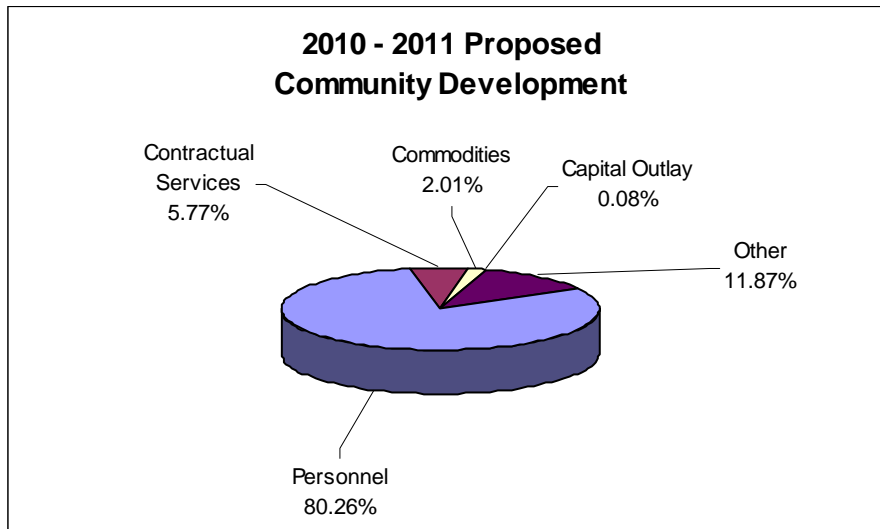
- Completed the Zoning Code/Unified Development re-write
- Thorndale Corridor Master Plan completed
- Continued meeting and participated in planning of the Elgin/O’Hare Western Bypass with IDOT officials
- Construction Supervision of new Metra Train Station
- Refocused staff assignments to pending issues and increased property maintenance enforcement.
- Increased staff time devoted to old file cleanout and pending item resolution
- Discontinued Administrative Adjudication program
- Updated existing, and authored new informational handouts for resident/contractor use (note: updates and revisions are completed on a regular basis)
- Community Development Website updated and revised
- In conjunction with Water Department staff initiated Backflow Prevention Maintenance Program requiring annual inspection of all backflow fixtures throughout the City of Wood Dale to verify compliance to State of Illinois standards
- Staff attendance at ICSC and other Community Development related conferences
- Anticipate the adoption of the 2009 ICC Code Group as the updated City of Wood Dale Building Code
- Complete re-write of existing City of Wood Dale Local Building Code Amendments anticipated to be completed simultaneously with adoption of the 2009 Code group
- Clerical staff expected to complete ICC Certification
- Issued 1,115 Building Permits
- Conducted 2,091 Permit related field inspections
- Registered 397 Rental Properties
- Conducted 553 Rental Property related inspections
- Issued 385 Contractor Registrations

2010 - 2011 Objectives

- Work with the Lakota Group and S.B. Friedman to continue future planning and finance alternatives for development of the Thorndale Corridor project “Corporate Main Street”
- Continue consulting as a partner with IDOT during the design/engineering planning phase of the Elgin/O’Hare Western Access project
- Increase staff attendance at regional and national economic development showcases such as ICSC, and Association of Industrial Real Estate Brokers
- Maintain an Inventory Catalog of all types of available commercial and industrial properties located within our corporate boundaries

- Work with staff from other departments to develop a successful “Shop Wood Dale” program
- Revise the existing procedures for the Elevator Inspectional Program to enable more efficient follow-up, billing, and certification verification
- Work with the Office of the City Clerk, Finance Department, and Wood Dale Fire Protection District for an improved Business License program. The goal being an improved inspectional program, ready verification of Business License status, and 100% compliance for companies required to be issued a Business License
- Research and explore alternative enforcement proceedings for violations of Property Maintenance Code issues
- In an effort to promote “Green Building” techniques, prepare a program for review by the City Council where the City offers expedited permits and reduced building permit fees for any project that will result in a LEED certified structure
- Develop a program for residents who wish to upgrade their existing properties to increase energy efficiency
- Have all staff members involved in Code Enforcement attend continuing education programs designed to enable educated and unbiased enforcement of the 2009 ICC Code Group
- Continue old file clean-out and prepare documents for scanning

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Community Development

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-422-40101	Salaries	447,097	546,873	399,060	399,060	416,744	6 Full Time, 1 Part time Staff Members
001-422-40102	Overtime Pay	1,013	0	1,000	1,288	1,000	
001-422-40107	Leave Time Buy-Back	903	160	500	1,188	1,500	
001-422-40108	Longevity Pay	550	550	750	750	750	
001-422-40166	Stipends	0	400	800	1,400	600	
001-422-41101	FICA Expense	33,536	36,267	30,761	30,761	32,250	
001-422-41102	IMRF Expense	52,502	65,755	53,802	41,500	44,250	
Subtotal - Personnel		535,601	650,005	486,673	475,947	497,094	
Contractual Services							
001-422-42005	Printing	1,648	414	750	650	750	Permit and Inspection forms, business cards.
001-422-42014	Maintenance - Office Equip	683	595	1,000	600	0	
001-422-42017	Maintenance - Vehicles	706	3,507	3,500	2,500	2,500	Repairs to vehicles by outside vendors.
001-422-42022	Equipment Rental	3,631	2,987	3,456	150	0	Copier lease
001-422-42034	Professional Services	75,499	61,877	68,504	35,000	25,000	Elevator/Elec./Plumbing Inspections, ZBA/PC minute taker
001-422-42039	Fire District Review Services	6,678	4,243	4,000	1,500	1,500	Plan Reviews
001-422-42089	Education and Training	5,954	5,295	6,500	5,000	5,000	Continuing Ed., Local trainings and seminars
001-422-42090	Dues and Subscriptions	942	929	1,050	800	1,000	Various Trade and ICC Memberships, Industry related publications
Subtotal - Contractual Services		95,741	79,847	88,760	46,200	35,750	
Commodities							
001-422-44001	Gasoline	6,990	6,417	5,760	3,800	4,200	5 cars assigned, 4 active, 1 inactive
001-422-44003	Books and Publications	1,121	1,043	4,000	4,000	2,500	2009 Code Books, APA Publications, Reference Materials
001-422-44017	Maintenance - Vehicles	3,077	3,228	3,500	2,600	3,000	In house vehicle repair and maintenance
001-422-44021	Uniforms	0	524	0	0	1,525	Safety shoes for Building Inspector, shirts for field and clerical staff
001-422-44029	Copy Supplies	199	0	0	0	0	
001-422-44031	Office Supplies	1,450	1,038	1,250	1,250	1,250	Pens, Pencils, Markers, ruled pads, storage boxes, etc.
001-422-44032	Photo Supplies	175	8	200	0	0	Photo paper, processing supplies
Subtotal - Commodities		13,012	12,258	14,710	11,650	12,475	
Capital Outlay							
001-422-46001	Office Equipment	500	936	750	500	500	File cabinets, chairs/desks
001-422-46002	Other Equipment	0	0	0	0	0	
Subtotal - Capital Outlay		500	936	750	500	500	
Other Expenditures							
001-422-49004	Conferences/Meetings	6,537	5,084	6,300	6,300	2,000	Conferences, Continuing Ed. Out of town
001-422-49056	Thorndale Corridor ¹	0	0	109,960	109,960	71,011	Lakota and S.B. Freidman
001-422-49099	Miscellaneous	744	1,347	1,200	200	500	Caution Tape, public notices (Daily Herald, mailings),supplies
Subtotal - Other Expenditures		7,281	6,431	117,460	116,460	73,511	
TOTAL EXPENDITURES		652,135	749,477	708,353	650,757	619,330	

1 - This had previously been budgeted out of the Economic Development Fund.

General Fund – Information Technology

Personnel Schedule

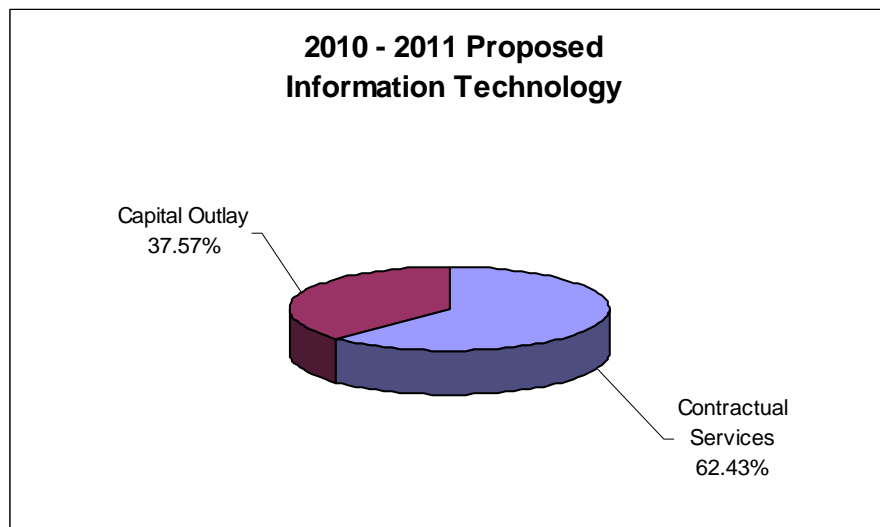
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total fte	0	0	0

No employees are budgeted out of this department.

Narrative

The Information Technology budget funds both IT equipment purchases, as well as IT consulting services for the City's day-to-day IT needs. Currently two City employees troubleshoot some IT tasks that arise, however it is often necessary to call the City's IT consultant. Currently the City has over 60 computer work stations that are replaced on a 4-5 year cycle. This will be an off year of replacement in the current cycle, meaning no mass pc purchases will be made this year. There are no major IT projects this fiscal year.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Information Technology

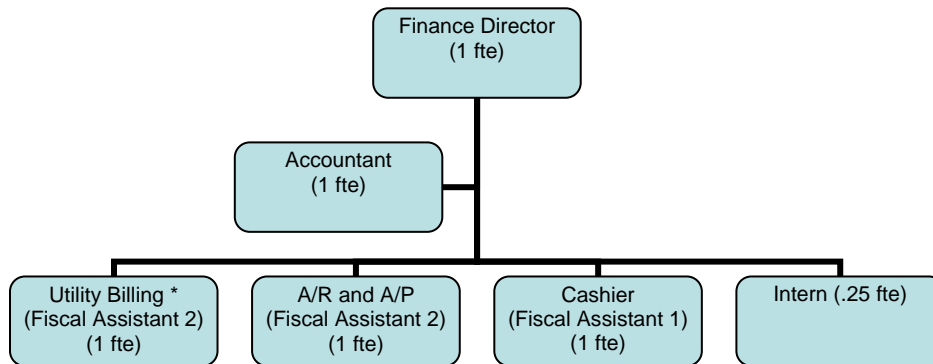
<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Contractual Services							
001-430-42034	Professional Services	0	0	101,370	114,518	104,290	Outsourced IT tech, software maintenance agreements,
Subtotal - Contractual Services		0	0	101,370	114,518	104,290	document scanning, etc.
Capital Outlay							
001-430-46001	Office Equipment	0	0	61,000	58,161	38,000	Computers, software and other IT related equipment, etc.
Subtotal - Capital Outlay		0	0	61,000	58,161	38,000	
TOTAL EXPENDITURES		0	0	162,370	172,679	142,290	

Note: Fiscal 2010 is the first year IT will be budgeted out of the General Fund. Previously IT was in Fund 043.

General Fund – Finance Department

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	4.33	4	4
Part time	1	1	1
Total fte	4.58	4.25	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.

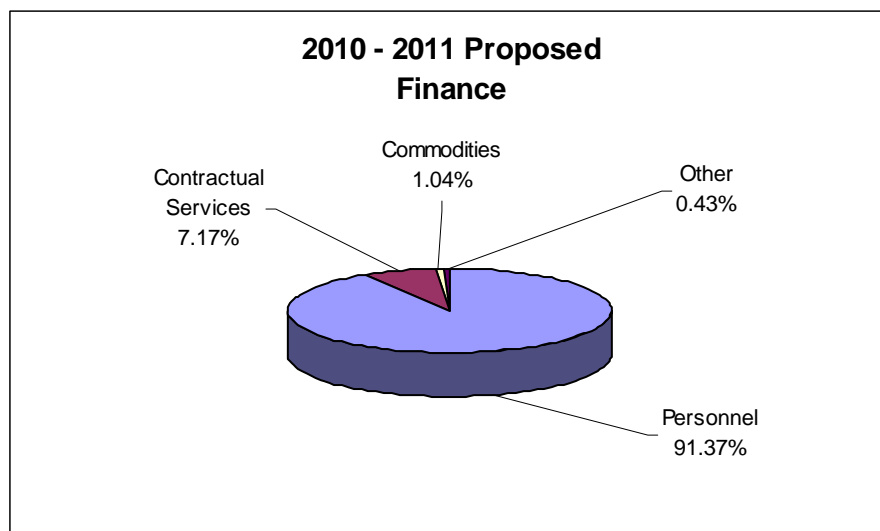
2009 – 2010 Accomplishments

- Implemented online credit card payments for Utility Bills
- Applied for and receive the GFOA award for Excellence in Financial Reporting
- Applied for and receive the GFOA award for Distinguished Budget Presentation for the first time in the history of the City
- Implemented “Red Flag Rules”
- Reviewed and updated all City Financial Policies
- Established a central file room with historical financial information, including budgets, audits, IPBC audits, DuPage Water Commission audits, Police Pension reports, and Property Tax Levies

2010 – 2011 Objectives

- Apply for and receive the GFOA award for Excellence in Financial Reporting
- Apply for and receive the GFOA award for Distinguished Budget Presentation
- Review and update all City Financial Policies taking into account new GASB pronouncements
- Design and create a Revenue Handbook
- Update vendor files, verifying vital information including phone, fax, and FEIN
- Continue working on a comprehensive Finance Procedural Manual
- Continue to streamline procedures to increase efficiency and reduce costs
- Continue to train and develop staff

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Finance Department

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-433-40101	Salaries	228,692	204,763	234,967	231,300	242,026	Full time salaries for 4 employees and 1 intern
001-433-40102	Overtime Pay	16	1,093	1,000	675	1,000	Overtime pay for 3 employees
001-433-40108	Longevity Pay	950	950	950	950	950	Longevity for 1 employee
001-433-40166	Stipends	500	400	200	200	400	Safety stipend for 2 employees
001-433-41101	FICA Expense	17,085	16,241	18,139	17,615	18,695	FICA expense
001-433-41102	IMRF Expense	26,105	27,019	31,726	23,300	24,958	IMRF expense
Subtotal - Personnel		273,348	250,466	286,983	274,040	288,029	
Contractual Services							
001-433-42005	Printing	642	11,239	8,000	12,500	13,000	Vehicle stickers and forms, CIP/Budget books and tabs
001-433-42014	Maintenance - Office Equip	399	2,125	2,000	1,800	0	
001-433-42022	Equipment Rental	2,988	1,465	2,930	0	0	
001-433-42034	Professional Services	87,936	15,207	750	765	6,765	GFOA - CAFR and Budget awards, carpeting
001-433-42089	Education and Training	1,867	7,276	8,000	7,760	2,250	GFOA/IGFOA Continuing education, Springbrook
001-433-42090	Dues and Subscriptions	470	380	575	575	575	IGFOA (2), GFOA (1)
Subtotal - Contractual Services		94,302	37,692	22,255	23,400	22,590	
Commodities							
001-433-44002	Postage	0	0	150	180	130	FedEx
001-433-44003	Books and publications	142	64	150	245	150	Various IGFOA, GFOA publications
001-433-44021	Uniforms	588	989	800	778	800	Shirts and other uniform needs, 5 employees (3 union)
001-433-44029	Copy Supplies	859	0	0	0	0	
001-433-44031	Office Supplies	1,545	2,571	2,600	2,000	2,200	Various office supplies
Subtotal - Commodities		3,134	3,624	3,700	3,203	3,280	
Capital Outlay							
001-433-46001	Office Equipment	0	2,660	0	0	0	
001-433-46002	Other Equipment	40	0	0	0	0	
Subtotal - Capital Outlay		40	2,660	0	0	0	
Other Expenditures							
001-433-49004	Conferences/Meetings	87	772	1,150	700	1,000	GFOA annual conference, IGFOA annual conference
001-433-49099	Miscellaneous	288	456	350	325	350	Unexpected expenses
Subtotal - Other Expenditures		375	1,228	1,500	1,025	1,350	
TOTAL EXPENDITURES		371,199	295,670	314,438	301,668	315,249	

General Fund – Legal

Personnel Schedule

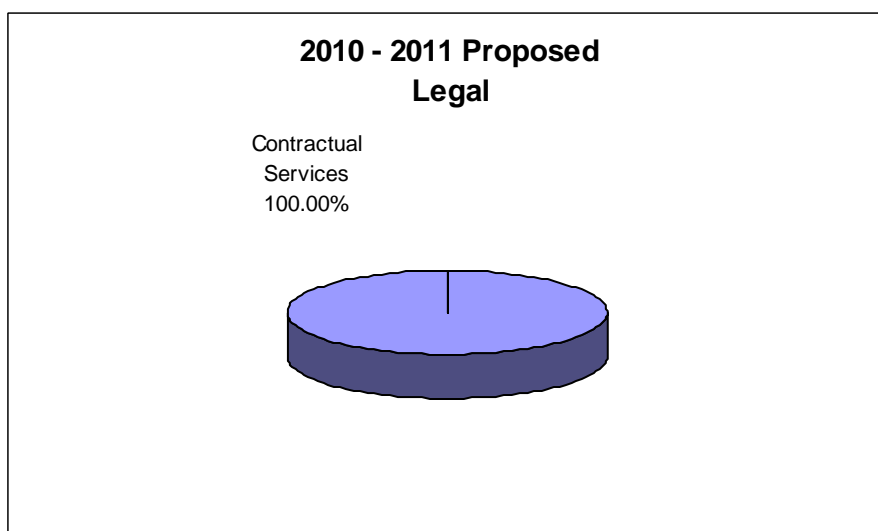
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

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. A major legal accomplishment the previous year was the completion of the Police Department's Union Contracts. A major project in the prior fiscal year was the negotiation of the Public Works Union contract. A major project in the coming fiscal year is the negotiation of the Police Department non-sworn employees, consisting of the Records Department, Community Service Officers, and Dispatchers.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

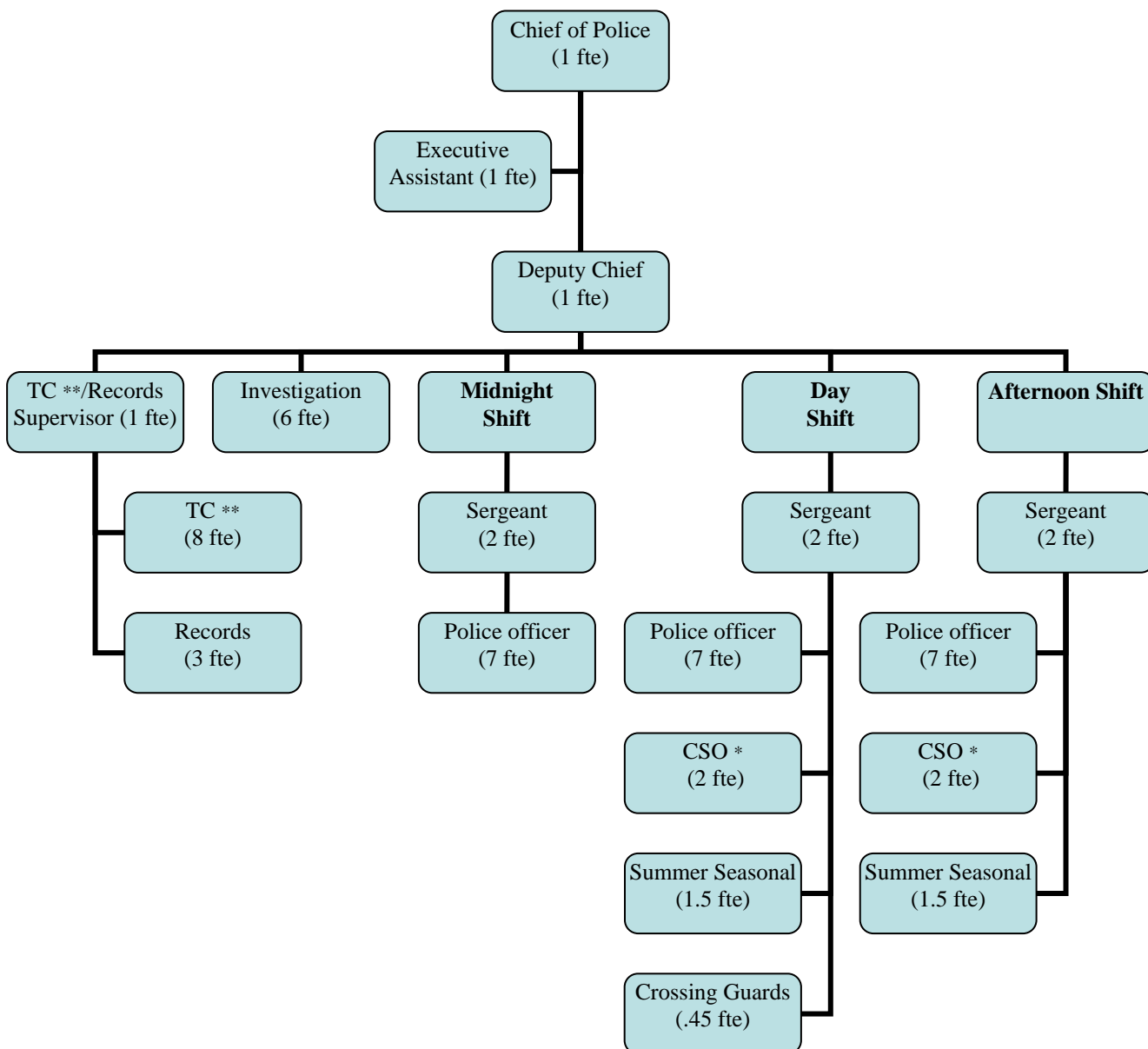
Legal Department

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
	Contractual Services						
001-444-42062	Legal - General Fund	155,474	122,522	145,503	127,682	136,468	
001-444-42063	Legal - Litigation	22,987	16,713	26,999	24,363	26,520	
001-444-42064	Legal - Prosecution	64,728	72,473	61,669	74,024	76,531	
001-444-42067	Legal - Labor	45,054	36,589	45,000	31,537	39,168	
001-444-42068	Legal Settlement	37,316	0	0	42,456	0	
	Subtotal - Contractual Services	325,559	248,297	279,171	300,062	278,687	
	TOTAL EXPENDITURES	325,559	248,297	279,171	300,062	278,687	

General Fund - Police

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	52	52	52
Part time	15	15	15
Total fte	55.45	55.45	55.45



* 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.

2009 – 2010 Accomplishments

Administrative

1. Propose revision for taxi cab ordinance. *Not met*
2. Mock assessment conducted in preparation for 2010 on site inspection by Commission of Accreditation for Law Enforcement Agencies. This will include final transition to the fifth edition of the standards by the Program Manager. *Met*
3. Prepare Mobile Command Squad for Watch Commanders. *Met*
4. Integrate conversation of Panasonic Toughbook computers into the squad car fleet. Prepare interface for 2010 application of external video cameras for verification of police action. *Met*
5. Participate in pilot program for digital arrest warrant with DuPage County Clerk's Office. *Met*
6. Final phase of electronic Traffic Citations to include transmittal in conjunction with Illinois Transportation Department mobile crash reporting. *Met*
7. Review Roles & Responsibility manual for command staff members. Examine assignment of roles to permit redundancy and competency in all areas of operations. *Met*
8. Institute a pharmaceutical disposal collection policy and procedure and implement program for public participation. Once established, seek alternative partners either municipal or county-wide for consolidation of effort. *Met*

Communications

1. Complete the Communications reaccreditation 3rd and final year of maintenance for September 2008 to August 2009. Successfully complete reaccreditation of on-site in August 2009 for Communications Center. *Met*
2. Conduct negotiations with Wood Dale Fire District for continuation of Fire Dispatch Services. *Met*
3. Conduct monthly meetings with Fire District to discuss operational issues essential to telecommunications and CAD dispatching. *Met*
4. Schedule training class for telecommunicators in accordance with training matrix priorities. *Met by assignment*

Investigations

1. Conduct alcohol compliance checks at local liquor establishments as a follow up to checks conducted in 2008. *Met*
2. Conduct additional BASSET alcohol server training classes. *Met*
3. Fill vacant detective position with patrol officer. *Met*
4. Digital photography implementation following guidelines established by States Attorney's Office. *Met*
5. Secure additional funding from Illinois Liquor Commission for tobacco compliance checks. *Met*
6. With on-line reporting implemented and digital storage becoming the preferred way of storing documents and information, review and revise the current practice of intelligence gathering and sharing. Include password and protective measures to ensure access by permission. *Substantially Met*
7. Conduct sting of on-line prostitution solicitation that is occurring in Wood Dale after completion of training utilizing DuPage County Task Force. *Met*

Patrol

1. Participate in joint rapid response training for active shooter situations. This activity would include Addison, Roselle, Itasca, and Bensenville police departments. *Not met*
2. Reevaluate current training matrix for patrol officers and make changes according to trends for liability. Once completed, schedule necessary training for officers not in compliance. *Met*
3. Secure Mini Alcohol Program grant funding for DUI enforcement through Illinois Department of Transportation. *Met*
4. Construct a program to compete for recognition with the Illinois Chiefs Association for traffic enforcement and safety programs. *Met/Award Received*
5. Secure grant funding for Child Restraint & Safety Belt enforcement with IDOT's Click It or Ticket Campaigns. *Met*
6. Implement a department incentive & recognition award program for *Not met*
 - A. Speed enforcement
 - B. Occupant & Child restraints enforcement
 - C. Illegal vehicle movements to reduce traffic crashes.
7. Update training and certification of Community Service Officers as Child Safety Seat Installers. *Substantially Met*
8. Increase number of Field Sobriety Test Instructors within Patrol Division. *Not Met*
9. Coordinate and sponsor multi-jurisdictional Truck Safety Inspections during the year. *Met*

Emergency Service

1. Conduct exercise of Emergency Preparedness Plan with cooperation of DuPage OEM. *Met*
2. Conduct CERT class for entry level citizen volunteers in spring of 2009. *Met*
3. Conduct additional Citizens Patrol training and increase time on street to 10 hours per week for the group. *Not Met*
4. Finalize review and revision for Emergency Preparedness Plan with DuPage OEM. *Substantially met – returning for reformatting to FEMA 2010 standards*

2010 - 2011 Goals and Objectives

Department:

1. Seek alternative revenue streams. The Department will research and review the start of a processing fee for all arrestees processed by our department. Efforts shall remain on-course with outside area agency fee structures.
2. Reduce liability department wide. Department personnel shall analyze past years incidents to determine if there are any commonalities and or any available training to the department and its personnel to prevent similar future incidents.

Patrol:

1. We shall continue to make traffic enforcement a priority by conducting at a minimum four (4) DUI / Road Side Safety Checks utilizing the cooperation of our neighboring municipalities.
2. Expand Traffic safety and form a department Traffic Unit to handle all aspects of traffic enforcement and training to both patrol personnel and the citizens. In addition, the Traffic unit shall promote their function through a recognition award program to promote safety awareness.
3. The Traffic Unit shall coordinate and operate with both local, State and outside agencies as it relates to traffic engineering and safety issues to protect bystanders and motorists alike on public roadways. Liaisons shall be created with but not limited to Illinois Department of Transportation, Railroads and the O'Hare Expansion Committee.
4. Take additional steps to enforce local traffic activity through positive contacts with traffic violators by going "beyond the stop" with the violator.
5. Increase officer's productivity by recognizing their strong points and weaknesses; conduct weekly in-service training and have Supervisors maintain a strong partnership with their personnel to help them grow with the department as both needs change.
6. Conduct regular in-service training so all personnel become familiar with the Emergency Operation Plan on a department and City wide basis.
7. The Department shall review and tailor its Field Training Program to better train and utilize its own personnel as well as the newly hired probationary officers.
8. Create a training matrix to include all vital training to patrol officers including firearms training qualifications and physical control standards (handcuffing, defensive tactics, search, active countermeasures, etc.).

Communications:

1. Complete the Communications Re-Accreditation 1st year of maintenance for 2010.
2. Ensure positive customer service skills with both internal and external customers by affording personnel the opportunity to conduct internal training classes and self-monitor each others habits and instructions in their environment.
3. Ensure Staff attends external training courses relating to all aspects of department communications through, but not limited to C.O.D. Academy, APCO, Powerphone and other telecommunication training entities.

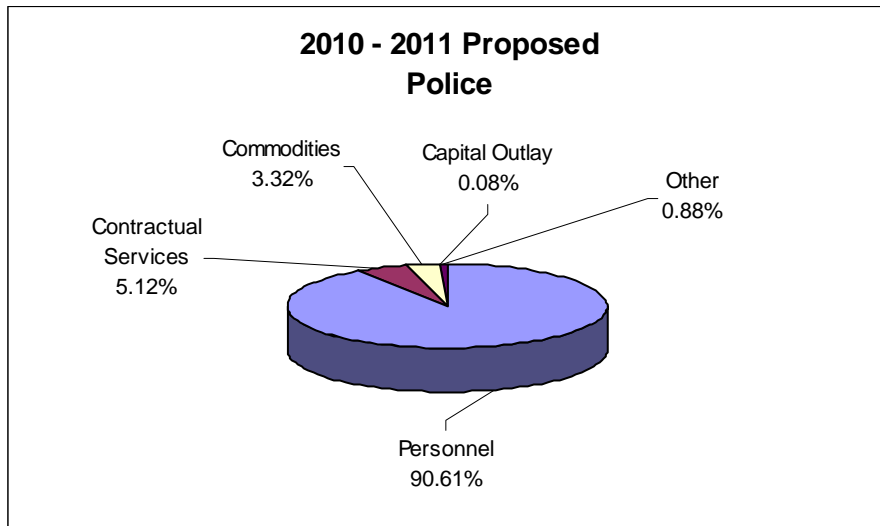
Investigations:

1. Continue to focus efforts of Juveniles within the community. Efforts to reduce juvenile delinquency include local business compliance checks, continue with BASSET training as well as secure State and Federal grant monies to fund the department’s Kids Can’t Buy Them Here program.
2. Continue to utilize department personnel and local students in the department’s Peer Jury Program.

Emergency Services:

1. Increase the Citizen emergency Response Team (CERT) readiness and capabilities by conducting at least one full-scale exercise each year and hands on training every other month.
2. Merge all aspects of CERT training and personnel with the Itasca and Addison Police Department to strengthen the bond of civilian responsibility and awareness.
3. Continue to bring to the community CERT training and hold a formal training class in 2010.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Police Department

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-466-40101	Salaries	3,269,810	3,421,950	3,696,465	3,596,519	3,818,824	Salaries
001-466-40102	Overtime Pay	266,850	236,379	295,000	276,138	280,000	Overtime for non-scheduled events
001-466-40105	Part-time Employment	4,509	14,314	19,700	17,575	19,000	School crossing guards
001-466-40106	Seasonal Employment	9,268	7,675	10,250	10,551	12,000	Pool crossing guards - partial reimbursement from Park District
001-466-40107	Leave Time Buy-Back	15,707	9,688	17,000	12,868	16,000	Paid to employees with more the 36 sick days at 50%
001-466-40108	Longevity Pay	7,300	10,050	12,500	12,500	12,750	Paid to employees on anniversary after 15 years of service
001-466-40112	Disability Pay/Wages	6,911	(2,666)	0	0	0	
001-466-40119	Police Pension ¹	481,693	503,440	0	0	0	City contribution per actuarial study, moved to Cental Services
001-466-41101	FICA Expense	268,731	285,604	307,638	299,543	318,131	7.65% of salaries, overtime, part-time and seasonal
001-466-41102	IMRF Expense	105,920	120,656	121,485	94,610	97,418	Based on IMRF funding requirement
Subtotal - Personnel		4,436,699	4,607,090	4,480,038	4,320,304	4,574,123	
Contractual Services							
001-466-42001	Telephone/Alarm Line	23,444	23,228	26,000	22,192	21,180	Phones & Alarm systems
001-466-42003	Communications	12,841	11,881	26,013	22,482	27,066	Wireless modems, connection to DuPage County, Nextel
001-466-42005	Printing	3,247	4,449	4,000	5,400	5,354	Forms, reports, etc.
001-466-42011	Maintenance - Buildings	5,417	5,940	26,000	25,000	18,270	HVAC Repair, motorized fence repair, etc.
001-466-42014	Maintenance - Office Equip	748	470	2,000	1,800	1,937	Repairs to office equipment
001-466-42015	Maintenance - Other Equip	1,230	1,075	4,000	3,500	4,000	Repairs to other equipment
001-466-42017	Maintenance - Vehicles	24,950	26,661	25,000	24,500	25,980	General maintenance through city garage
001-466-42019	Maintenance Agreement	22,976	21,833	22,790	22,790	18,380	Livescan maintenance, in-car computer maintenance, copiers, etc
001-466-42028	Emergency Services	1,525	1,960	2,000	2,000	1,925	Cost of maintaining tornado sirens
001-466-42034	Professional Services	11,585	13,173	21,000	13,416	19,530	Hearing officer for Admin tows, city prosecutor at Admin tows
001-466-42036	Community Services	5,906	6,621	2,500	2,500	2,130	Senior luncheon, community events
001-466-42037	Township social services	10,798	9,955	11,160	11,160	11,520	In-house counseling program - outside contractor
001-466-42048	Animal Control	3,109	3,020	3,500	3,200	3,127	Fee for stray animals taken to shelter
001-466-42089	Education and Training	20,130	27,402	30,000	29,000	30,000	Police academy, recurrent training, required training
001-466-42090	Dues and Subscriptions	2,251	1,554	2,000	2,000	1,875	Membership in associations- Chief, D/C, juv. Ofcs, dets, etc.
001-466-42093	COPS Administration	66,000	66,000	66,000	66,000	66,000	Railroad crossing violations monthly cost
001-466-42094	Red Light Violations	0	0	61,000	0	0	Proposed red light camera Wood Dale / Thorndale
Subtotal - Contractual Services		216,157	225,222	334,963	256,940	258,274	

**City of Wood Dale
2010 - 2011 Proposed Budget**

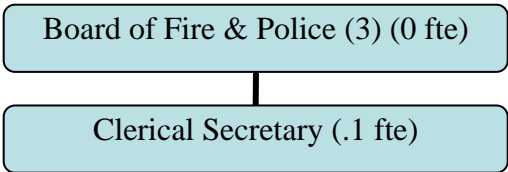
<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Commodities							
001-466-44001	Gasoline	65,557	67,914	72,100	65,000	65,000	Gas for department vehicles
001-466-44002	Postage	241	257	1,300	1,300	1,028	Mailings for department, citations, etc.
001-466-44003	Books and Publications	260	139	800	600	280	Training bulletins, complaint books, trade publications
001-466-44011	Maintenance - Buildings	1,643	7,889	2,860	2,860	2,875	Supplies to repair building
001-466-44015	Maintenance - Other Equip	5,031	2,763	4,500	4,200	3,527	DVD supplies for in-car cameras, repairs
001-466-44017	Maintenance - Vehicles	27,880	12,419	29,000	29,000	28,407	Vehicle maintenance
001-466-44021	Uniforms	30,952	33,893	39,000	35,000	39,000	Uniforms for employees per contract
001-466-44028	Emergency Services	3,381	3,300	5,100	5,000	3,400	CERT training, supplies, command post supplies
001-466-44029	Copy Supplies	3,963	4,101	4,200	4,200	2,453	Copy paper, toner, etc.
001-466-44031	Office Supplies	4,102	3,102	4,000	4,000	3,915	General office supplies
001-466-44032	Photo Supplies	516	1,365	1,500	1,400	1,000	Film, processing, photo equipment for investigations
001-466-44036	Community Services	5,423	4,847	7,500	7,500	7,500	National night out, handouts
001-466-44039	Detective's Expenses	3,531	3,139	3,600	3,600	3,140	Online intelligence systems monthly fee, undercover supplies
001-466-44041	Investigative Supplies	1,497	1,642	1,500	1,500	1,500	Evidence gathering supplies, latex gloves, etc.
001-466-44042	Ammunition/Gun Range	3,694	4,211	4,200	4,200	4,211	Ammunition for duty issue and several qualifications per year
001-466-44043	Prisoner Food	110	154	200	200	200	Meal for prisoners housed over 8 hours from local restaurant
001-466-44052	Natural Gas Utilities	0	2,391	0	0	0	Only used if city goes over allotted gas therms
Subtotal - Commodities		157,781	153,526	181,360	169,560	167,436	
Capital Outlay							
001-466-46001	Office Equipment	929	4,171	4,800	4,800	4,000	Chairs, printers, etc.
001-466-46021	Improvements	14,386	11,506	0	0	0	
Subtotal - Capital Outlay		15,315	15,677	4,800	4,800	4,000	
Other Expenditures							
001-466-49001	Court Mileage Reimb	3,383	4,196	5,400	5,300	5,400	IRS rate set for mileage to and from Wheaton court
001-466-49004	Conferences/Meetings	1,237	1,412	2,500	2,500	2,500	Meeting attendance costs / fees
001-466-49007	Dist 7 After School	15,000	15,000	15,000	15,000	15,000	City contribution to after school program
001-466-49022	DuPage Children's Center	3,500	3,500	3,500	3,500	3,500	Contribution for investigation of sexual cases against juveniles
001-466-49043	Safety Program	2,664	1,698	3,000	4,800	3,000	Flares, first aid
001-466-49046	Fitness Program	3,185	4,710	5,000	2,900	4,735	Executive physicals, fitness equipment
001-466-49047	Accreditation	8,687	7,710	8,200	8,200	8,200	Yearly fees and onsite fees for Law Enforcement and Communications
001-466-49099	Miscellaneous	604	1,156	2,000	1,900	2,000	Unanticipated expenses
Subtotal - Other Expenditures		38,260	39,382	44,600	44,100	44,335	
TOTAL EXPENDITURES		4,864,212	5,040,897	5,045,761	4,795,704	5,048,168	

1 - Contribution moved to Central Services beginning in FY 2010

General Fund – Board of Fire & Police

Personnel Schedule

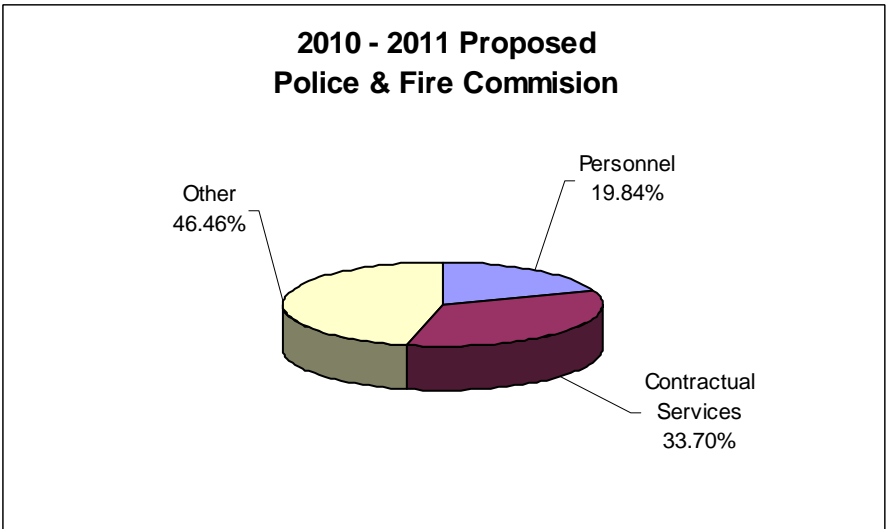
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	1	1	1
Total fte	.10	.10	.10



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 provide due process for administrative hearings with those police officers’ discipline issues.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

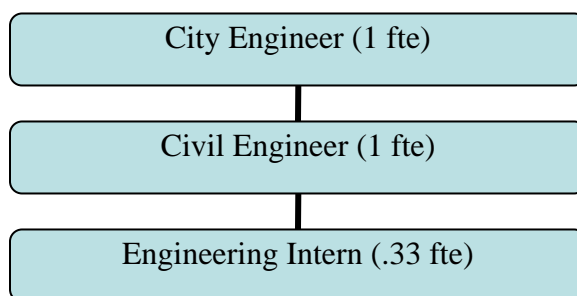
Police & Fire Commission

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-477-40105	Part-time Employment	1,043	0	2,900	1,500	2,500	Part time person controlled by commission
001-477-41101	FICA Expense	80	0	220	110	191	
Subtotal - Personnel		1,123	0	3,120	1,610	2,691	
Contractual Services							
001-477-42005	Printing	78	0	150	0	150	reoccurring cost
001-477-42090	Dues and Subscriptions	375	375	415	390	420	reoccurring cost
001-477-42095	Employee Recruitment	4,105	4,856	4,000	0	4,000	Media/advertising cost this cycle
Subtotal - Contractual Services		4,558	5,231	4,565	390	4,570	includes physicals & polygraph
Other Expenditures							
001-477-49004	Conferences/Meetings	3,231	2,401	3,300	2,616	3,300	includes fall & spring for all three commissioners
001-477-49044	Testing Program	125	2,418	3,000	2,150	3,000	Police Officer entrance examination
Subtotal - Other Expenditures		3,356	4,819	6,300	4,766	6,300	
TOTAL EXPENDITURES		9,037	10,050	13,985	6,766	13,561	

General Fund – Engineering Department

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	0	2	2
Part time	0	1	1
Total fte	0	2.33	2.33



Narrative

The Engineering Department is responsible for the planning, design, and construction management of roadway, drainage, and water main capital improvement projects, as well as the review of development plans and utility permits. The City Engineer serves as the Stormwater Administrator and Flood Plain Manager with respect to development activity in or near the flood plain, and acts as the liaison to the City's Stormwater Commission. The Engineering Department coordinates the City's involvement in the following programs: Community Rating System, National Pollutant Discharge Elimination System, Illicit Discharge Detection and Elimination. The Engineering Department also investigates complaints related to drainage and flooding.

2009 - 2010 Accomplishments

- Designed and supervised the resurfacing of 2.3 miles of residential streets under the Annual Roadway Improvement Program.
- Supervised the reconstruction of School Street.
- Designed and supervised the improvement of 0.6 miles of alleys under the 2009 Alley Improvement Program.
- Designed and supervised the replacement of 7,000 square feet of sidewalk under the Annual Sidewalk Program.

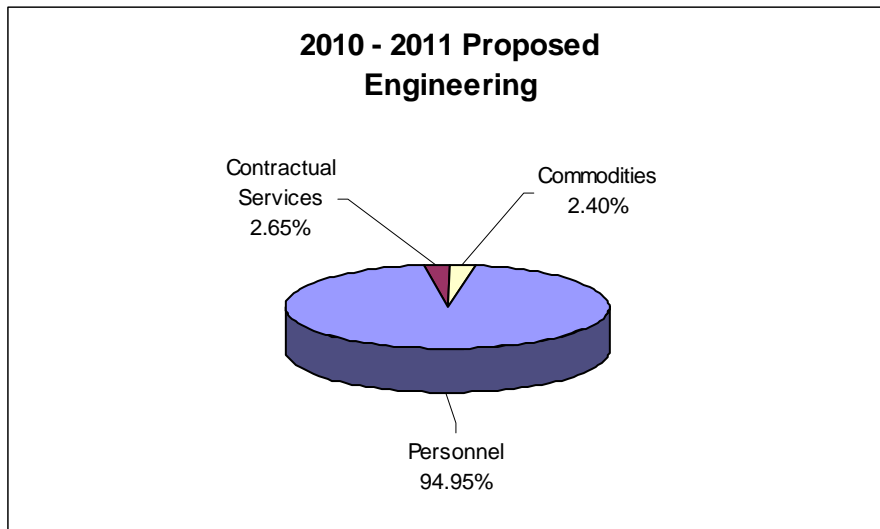
- Designed and supervised the construction of 1,800 feet of water main on Stoneham Street.
- Designed the improvements for Elmhurst Street, which will be constructed in 2010.
- Managed engineering consultant contracts for North Cedar, South Cedar and Windsor/Catalpa flooding problems; and Oak and Potter water mains.
- Performed the civil engineering design and site inspection for the new train station.
- Performed 28 engineering plan reviews and site inspections.
- Reviewed and processed 10 utility permit applications.
- Met with the Illinois Environmental Protection Agency during their audit of Wood Dale's municipal storm sewer permit. As part of the audit engineering staff assisted in gathering data and assisted with site inspections.
- Met with a representative of FEMA during their Community Assessment Visit. This is a required component of the Community Rating System and is done every three years.
- Managed the construction of site amenities at the Wood Dale-Itasca Reservoir which were paid for through a \$10,000 grant from DuPage County.
- Engineering staff attended 6 technical training classes covering such topics as pavement maintenance, construction inspection, and surveying.

2010 - 2011 Objectives

- Oversee the reconstruction of Elmhurst Street, which involves one half mile of new pavement, water main, and sidewalk.
- Design and supervise the construction of the Oak Avenue sidewalk, between Irving Park Road and Elmhurst Street.
- Design and supervise the construction of 600 feet of replacement water main on Hemlock Avenue and Edgewood Avenue.
- Design and supervise the Annual Roadway Improvement Program.
- Supervise and manage the replacement deteriorated sidewalk as part of the Annual Sidewalk Program.

- Manage consultant contract for the Addison Road water main replacement projects.
- Coordinate and supervise stormwater consultants performing drainage studies.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Engineering

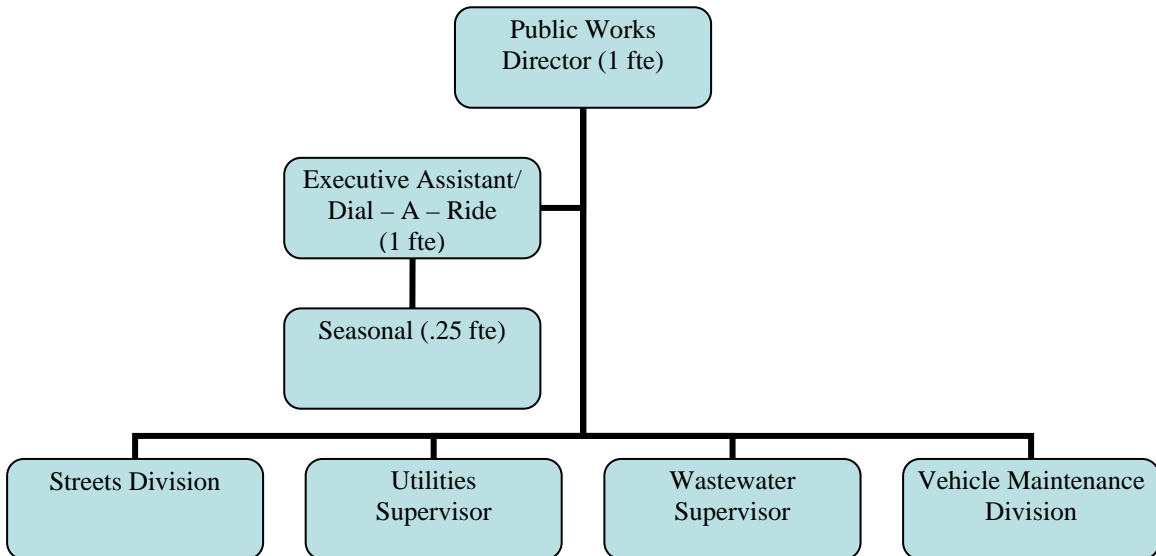
<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
Personnel							
001-485-40101	Salaries	0	0	151,485	151,485	156,030	Salaries for City Engineer and Civil Engineer
001-485-40102	Overtime Pay	0	0	2,000	1,000	1,000	
001-485-40106	Seasonal employment	0	0	8,000	8,000	0	Salary for Engineering Intern
001-485-41101	FICA Expense	0	0	12,660	11,957	12,625	
001-485-41102	IMRF Expense	0	0	22,142	22,142	16,441	
Subtotal - Personnel		0	0	196,287	194,584	186,096	
Contractual Services							
001-485-42005	Printing	0	0	1,000	250	1,000	Engineering Plan Reproduction, Maps & Bid Documents
001-485-42015	Maintenance - Other Equip	0	0	500	0	0	Maintenance of surveying and drafting equipment
001-485-42017	Maintenance - Vehicles	0	0	1,000	0	1,000	Contractual Maintenance of vehicles
001-485-42019	Maintenance agreements	0	0	3,200	2,000	3,200	Maintenance agreements for plotter and software upgrades
001-485-42034	Professional Services	0	0	2,500	0	0	General engineering services, software
001-485-42089	Education and Training	0	0	3,250	0	0	Technical training, P.E. exam refresher course for Civil Engineer
001-485-42090	Dues and Subscriptions	0	0	800	0	0	Dues for professional organizations and licenses
Subtotal - Contractual Services		0	0	12,250	2,250	5,200	
Commodities							
001-485-44001	Gasoline	0	0	3,000	500	750	Fuel for Engineering Vehicles
001-485-44002	Postage	0	0	250	0	250	Postage, UPS, FedEx, etc. for all general correspondence
001-485-44003	Books and publications	0	0	250	0	250	Books, Technical Guides, Technical Publications
001-485-44017	Maintenance - Vehicles	0	0	500	786	1,000	Maintenance of Engineering Vehicles
001-485-44021	Uniforms	0	0	500	500	500	Uniforms
001-485-44022	Safety Equipment	0	0	250	250	250	Hard Hats, Safety Vests, Gloves, Etc.
001-485-44029	Copy Supplies	0	0	1,200	1,200	1,200	Plotter Paper, Ink Cartridges
001-485-44031	Office Supplies	0	0	500	250	500	Office Supplies
Subtotal - Commodities		0	0	6,450	3,486	4,700	
Capital Outlay							
001-485-46001	Office Equipment	0	0	1,000	1,000	0	
001-485-46002	Other Equipment	0	0	500	500	0	Misc. Engineering Field Supplies
Subtotal - Capital Outlay		0	0	1,500	1,500	0	
Other Expenditures							
001-485-49099	Miscellaneous	0	0	500	250	0	Misc. expenses
Subtotal - Other Expenditures		0	0	500	250	0	
TOTAL EXPENDITURES		0	0	216,987	202,070	195,996	

Note: This is a new department in the fiscal 2010 budget. Previously engineering was part of Public Works and Water/Sewer Administration.

General Fund - Public Works Administration

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	2	2	2
Seasonal	1	1	1
Total fte	2.25	2.25	2.25



The Director of Public Works and Executive Assistant are the only two personnel within the Public Works Administration budget. The supervisors and divisions are shown to illustrate the relationship between the director and the supervisors.

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.

2009 - 2010 Accomplishments

1. Continued with reorganization efforts that began in 2005

The Department began the year with five operational divisions; Streets, Utilities, Plant Maintenance, Vehicle Maintenance and Wastewater. Currently the Plant Maintenance Division was moved to become a larger Wastewater Division which also includes sanitary sewer maintenance. The divisional size of the Wastewater Division is now ten staff members from the four of one year ago. The Utilities Division moved the sanitary staff of three bringing its staffing to 8 which includes a clerical staff person

2. Intergovernmental Risk Management Agency (IRMA)

Through IRMA Management Assessment Program (IMAP) the Public Works Department along with the City has achieved improved inspection ratings in all areas from three years ago.

3. Completed Five Year Capital Improvements Plan

2010 - 2011 Objectives

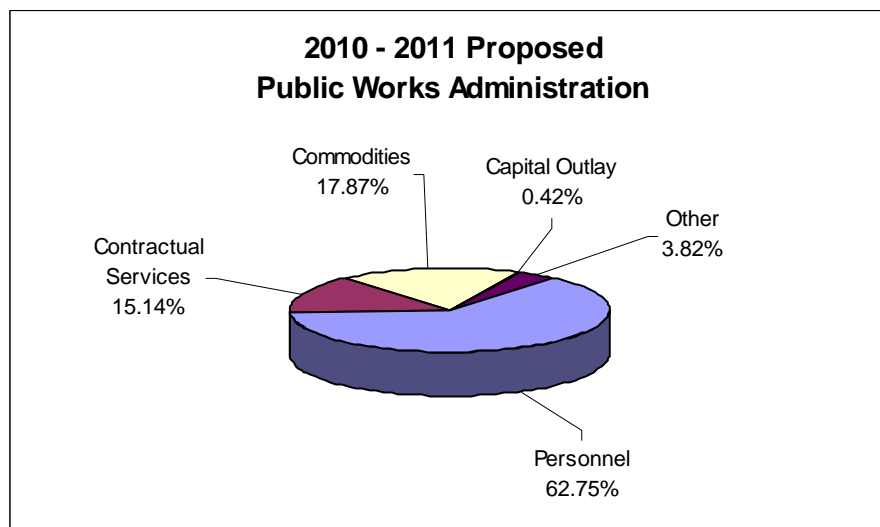
1. IMAP recommendations

Continue working with IRMA on the IMAP recommendations and incorporating them into the Public Works Department training and development matrix.

2. American Public Works Association (APWA) Accreditation.

Continue the process of applying for Public Works accreditation through the APWA.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Public Works Administration

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-487-40101	Salaries	147,223	155,959	137,463	135,000	141,587	
001-487-40102	Overtime Pay	187	3,067	6,000	4,000	0	
001-487-40106	Seasonal employment	5,720	10,534	5,000	5,000	5,000	
001-487-40107	Leave time buy-back	0	167	1,000	1,000	1,000	
001-487-40166	Stipends	250	0	28,000	18,000	10,000	Stipends local 150, Safety, Licenses Water, Wastewater, ASE
001-487-41101	FICA Expense	12,103	12,121	13,576	11,000	11,528	
001-487-41102	IMRF Expense	18,040	21,800	19,195	15,000	15,777	
Subtotal - Personnel		183,523	203,648	210,234	189,000	184,892	
Contractual Services							
001-487-42001	Telephone/Alarm Line	546	684	3,000	3,000	3,000	Modem line, WS Nextel
001-487-42003	Communications	119	900	2,200	2,200	2,200	Radio Repairs, Weather Service
001-487-42005	Printing	268	44	600	600	600	Various printing, work orders, informational
001-487-42011	Maintenance - Buildings	8,233	21,115	20,000	20,000	20,000	Maintenance, Public Works and Utilities / Wastewater
001-487-42014	Maintenance - Office Equip	0	90	1,000	1,000	1,000	Public Works and Utilities / Wastewater
001-487-42015	Maintenance - Other Equip	103	668	500	500	500	Public Works and Utilities / Wastewater
001-487-42017	Maintenance - Vehicles	0	73	500	500	500	Directors Vehicle
001-487-42019	Maintenance agreements	5,155	7,841	10,700	10,700	9,000	P.W. + N.P. copiers, P.W. HVAC, GIS Maintenance P.W. portion
001-487-42022	Equipment Rental	0	0	800	800	800	Public Works and Utilities / Wastewater
001-487-42034	Professional Services	5,590	3,300	4,000	4,000	4,000	Engineering
001-487-42089	Education and Training	1,638	1,734	2,000	2,000	2,000	Supervisory, Budget, Safety, Software training
001-487-42090	Dues and Subscriptions	737	717	1,500	1,500	1,000	AWWA, APWA, misc. professional organizations
Subtotal - Contractual Services		22,389	37,166	46,800	46,800	44,600	
Commodities							
001-487-44001	Gasoline	5,374	4,091	3,000	3,000	3,000	Directors Vehicle
001-487-44002	Postage	5	39	700	700	700	Public Works and Utilities / Wastewater
001-487-44003	Books and publications	638	135	700	700	700	Public Works and Utilities / Wastewater
001-487-44011	Maintenance - Buildings	556	1,394	4,250	4,250	4,250	Parts & Materials to Maintain Public Works and Utilities / Wastewater
001-487-44017	Maintenance - Vehicles	923	564	600	1,500	1,000	Directors Vehicle
001-487-44021	Uniforms	6,060	9,216	14,600	14,000	18,000	Admin, PW, Utilities, DAR, Wastewater Uniforms
001-487-44022	Safety Equipment	1,424	2,920	5,000	5,000	5,000	First Aid kits at P.W., Utilities, Wastewater, and Vehicles
001-487-44029	Copy Supplies	1,338	1,797	1,500	1,500	1,500	Public Works and Utilities / Wastewater
001-487-44031	Office Supplies	2,824	2,285	3,000	4,000	5,000	Public Works and Utilities / Wastewater
001-487-44051	Electric Utilities	1,134	2,071	9,000	5,000	5,000	Public Works portion not covered by franchise agreement
001-487-44052	Natural Gas Utilities	0	1,627	3,000	3,000	3,000	Public Works portion not covered by franchise agreement
001-487-44099	Other Parts/Materials	229	698	5,500	5,500	5,500	Toilet paper, garbage bags, soap, towels P.W., and Utilities, Wastewater
Subtotal - Commodities		20,505	26,837	50,850	48,150	52,650	

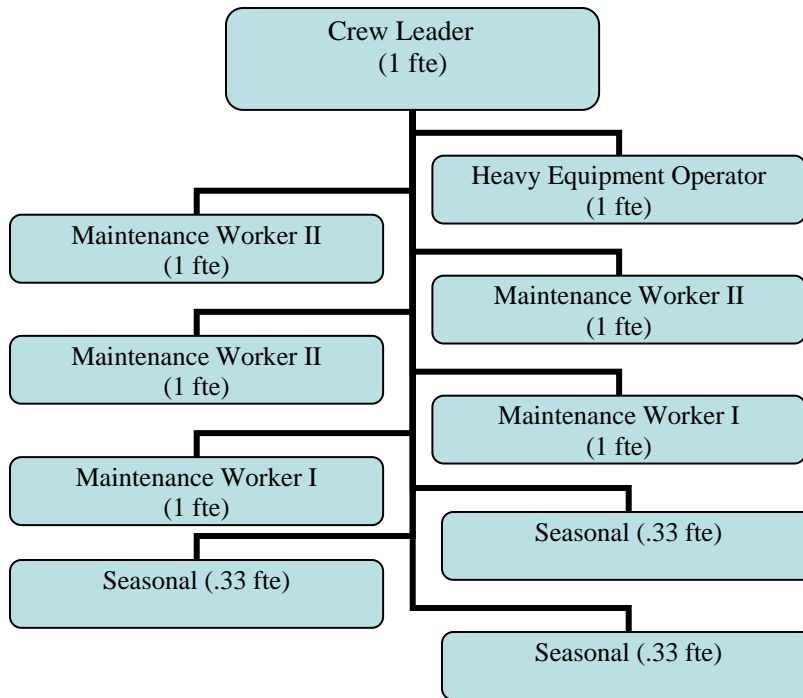
**City of Wood Dale
2010 - 2011 Proposed Budget**

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Capital Outlay							
001-487-46001	Office Equipment	26,864	2,741	0	0	0	Transferred to the CIP
001-487-46002	Other Equipment	318	326	1,250	1,250	1,250	Public Works and Utilities / Wastewater field supplies
001-487-46021	Improvements	0	0	0	0	0	Transferred to the CIP
Subtotal - Capital Outlay		27,182	3,067	1,250	1,250	1,250	
Other Expenditures							
001-487-49004	Conferences/Meetings	1,140	1,883	8,000	8,000	3,750	APWA, AWWA, Snow and Ice Conference, Arborist, Local seminars
001-487-49043	Safety Program	367	1,151	7,000	7,000	7,000	Public Works and Utilities / Wastewater safety and incentive program
001-487-49099	Miscellaneous	261	2,882	2,000	2,000	500	Misc. Admin expenses at P.W., Utilities, Wastewater
Subtotal - Other Expenditures		1,768	5,916	17,000	17,000	11,250	
TOTAL EXPENDITURES		255,367	276,634	326,134	302,200	294,642	

General Fund - Street Division

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	7.25	7	7
Seasonal	3	3	3
Total fte	8.25	8	8



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.

2009- 2010 Accomplishments

1. Excellent customer service

In 2009/10 the Street Division has improved on customer service by completing 1387 service requests and 185 sidewalk, patio, and driveway inspections.

2. Snow and Ice Control

The Street Division has responded to over 20 snow and/or ice control events this winter season and has spread 800 tons of road de-icing salt.

3. Continuing education

Continuing education and cross training within the department is key to the safe operation of any organization.

2010 - 2011 Objectives

1. Continuing education and cross training both in house and utilizing multi agency opportunities

The division plans to build upon the training opportunities achieved during the past year. Additional training in electrical service and repair will be included.

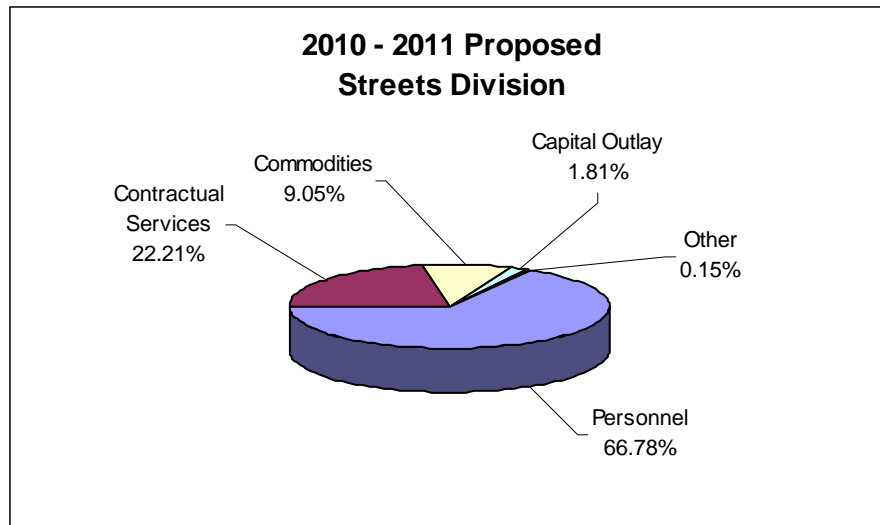
2. Implementation of Parkway Tree Pruning Program

The division will continue to utilize its Certified Arborist training to facilitate the in-house pruning of City owned trees by Ward.

3. Geographic Information Systems (GIS) incorporation of street division components

The staff will continue to incorporate the City's parkway tree inventory into the Departments GIS system to properly identify and log work done on City parkway trees. Staff will also explore the possibility of including a portion for City owned street lights, signage, turf, and snow / ice control operations to be incorporated within the GIS.

Expenditure by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Street Maintenance

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-488-40101	Salaries	368,995	329,398	357,694	300,000	383,143	
001-488-40102	Overtime Pay	53,542	46,546	50,000	45,000	45,000	
001-488-40104	Stand-by-pay	7,396	14,386	15,000	15,000	15,000	
001-488-40105	Part time employment	15,608	3,998	0	0	0	
001-488-40106	Seasonal Employment	13,888	13,450	24,000	24,000	24,000	
001-488-40107	Leave Time Buy-Back	318	1,894	2,000	2,000	2,000	
001-488-40108	Longevity Pay	1,500	1,500	1,500	1,500	1,300	
001-488-40166	Stipends	4,150	2,800	0	0	0	PW admin budget
001-488-41101	FICA Expense	34,922	30,593	34,748	30,000	36,004	
001-488-41102	IMRF Expense	49,914	57,269	60,508	55,000	46,763	
Subtotal - Personnel		550,233	501,834	545,450	472,500	553,210	
Contractual Services							
001-488-42003	Communications	0	60	500	500	500	Weather Service
001-488-42005	Printing	0	80	500	500	500	
001-488-42011	Maintenance - Buildings	189	519	0	100	0	CIP
001-488-42015	Maintenance - Other Equip	1,170	2,129	4,000	3,500	4,000	Outside repair of Street Division equipment
001-488-42017	Maintenance - Vehicles	8,309	10,168	10,000	9,000	10,000	Outside repair of Street Division equipment
001-488-42022	Equipment Rental	2,256	428	2,000	2,000	2,000	Rental of Hydro seeder and misc. equipment
001-488-42046	Forestry Program	25,145	120,980	125,000	100,000	30,000	Brush collection contract ends 11/2010
001-488-42047	Mosquito Abatement	42,500	46,716	55,000	52,000	55,000	Increased Citywide applications
001-488-42049	Gypsy Moth Spraying	8,960	10,164	20,000	15,000	20,000	Increased Citywide applications
001-488-42054	Dump Fees	16,321	9,979	25,000	22,000	25,000	Disposal of street sweeping and landscape waste
001-488-42056	Stream bank/Streetscape	0	0	10,000	8,000	10,000	Salt Creek annual maintenance
001-488-42060	Sidewalk maintenance	2,871	37,125	40,000	20,000	5,000	Replacement of sidewalk and apron section due to utility work
001-488-42089	Education and Training	3,601	2,085	2,000	2,000	500	APWA, NIMS, Arborist, continuing education
001-488-42090	Dues and Subscriptions	0	82	1,500	1,300	1,500	APWA, ISA, IAA
001-488-42103	Parkway Tree replacement	15,100	6,415	20,000	18,000	20,000	Non CIP covered parkway tree replacements
Subtotal - Contractual Services		126,422	246,930	315,500	253,900	184,000	

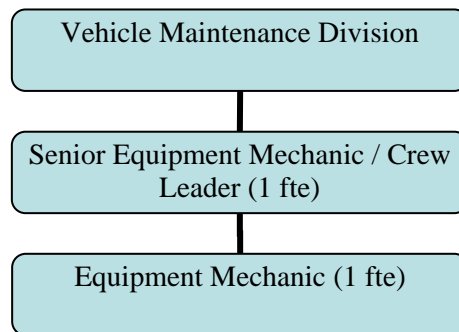
**City of Wood Dale
2010 - 2011 Proposed Budget**

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Commodities							
001-488-44001	Gasoline	39,898	30,764	32,000	27,000	32,000	Fuel
001-488-44011	Maintenance - Buildings	769	2,105	0	0	0	
001-488-44015	Maintenance - Other Equip	13,977	23,350	15,000	15,000	15,000	Maintenance of Street Division Equipment in-house
001-488-44017	Maintenance - Vehicles	10,272	33,036	20,000	20,000	20,000	Maintenance of Street Division Vehicles in-house
001-488-44021	Uniforms	312	747	0	0	0	Located in PW administration budget
001-488-44022	Safety Equipment	672	947	1,500	1,600	1,500	Gloves, glasses, ear protection, chain saw protective clothes
001-488-44029	Copy Supplies	150	161	0	0	0	
001-488-44031	Office Supplies	572	109	0	0	0	
001-488-44052	Natural Gas Utilities	23	0	0	0	0	
001-488-44099	Other Parts/Materials	9,909	8,742	6,500	6,500	6,500	Nuts, bolts, signs, wood
Subtotal - Commodities		76,554	99,961	75,000	70,100	75,000	
Capital Outlay							
001-488-46001	Office Equipment	3,600	0	0	0	0	
001-488-46002	Other Equipment	0	19,922	22,000	20,000	15,000	tools, asphalt equipment, landscape equipment
Subtotal - Capital Outlay		3,600	19,922	22,000	20,000	15,000	
Other Expenditures							
001-488-49004	Conferences/Meetings	967	203	1,750	1,750	250	APWA conference
001-488-49099	Miscellaneous	1,315	4,907	1,000	1,000	1,000	Misc. unforeseen purchases
Subtotal - Other Expenditures		2,282	5,110	2,750	2,750	1,250	
TOTAL EXPENDITURES		759,091	873,757	960,700	819,250	828,460	

General Fund - Vehicle Maintenance Division

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	2	2	2
Seasonal	0	0	0
Total fte	2	2	2



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 101 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 Vehicle Maintenance Mechanic / Crew Leader and one Vehicle Maintenance Mechanic.

2009/2010 Accomplishments

1. Capital Improvement Program for Vehicles

Vehicle maintenance personnel coordinated with all city departments to update this comprehensive replacement plan for all of the city's vehicles and equipment.

2. Gasoline and Diesel Fuel Purchase Contract

The new contract with Warren Oil has been extended for another year. The highlight is that we will continue to pay only \$.01 over the rack average for gasoline.

3. Vehicle Diagnostic Software

Staff researched and purchased diagnostic software for the City's fleet of International trucks.

4. Fleet Maintenance Software

Staff researched and purchased fleet management software for the City's fleet of equipment.

5. Oil and lubricants distribution station

Staff researched and purchased a lubricants distribution station which includes spill containment. This is something our risk management company has been suggesting the City should make improvements too.

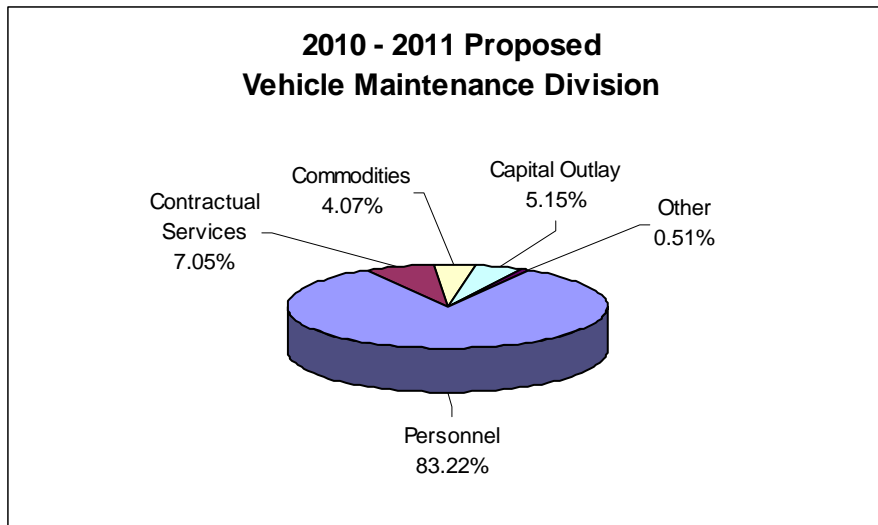
2010/2011 Objectives

1. Crane Hoist

Staff will research and purchase a mobile crane hoist for working on large equipment.

2. Fleet Management Software Implementation.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

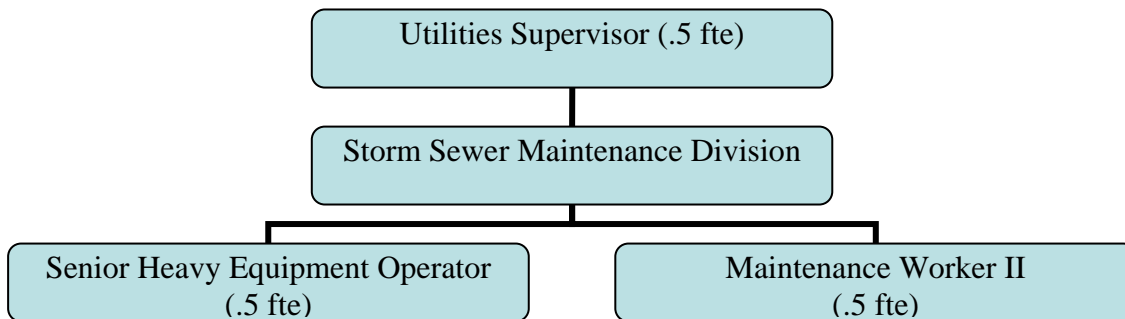
Vehicle Maintenance

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-489-40101	Salaries	178,496	159,400	121,483	120,000	129,172	
001-489-40102	Overtime Pay	1,785	3,152	6,000	6,000	6,000	
001-489-40104	Stand-by pay	409	888	0	0	0	
001-489-40107	Leave Time Buy-Back	603	861	1,000	1,000	1,000	
001-489-40108	Longevity Pay	925	925	500	500	750	
001-489-40166	Stipends	1,050	1,650	0	0	0	PW Admin
001-489-41101	FICA Expense	15,099	13,210	9,293	10,819	10,475	
001-489-41102	IMRF Expense	21,399	23,514	16,254	18,924	14,336	
Subtotal - Personnel		219,766	203,600	154,530	157,243	161,733	
Contractual Services							
001-489-42003	Communications	0	0	200	200	200	VMG Radio repair
001-489-42005	Printing	368	274	300	300	300	Work order printing
001-489-42011	Maintenance - Buildings	215	325	0	0	0	
001-489-42015	Maintenance - Other Equip	2,399	1,454	3,800	3,800	4,000	Outside maintenance of VMG equipment
001-489-42017	Maintenance - Vehicles	0	0	500	500	500	Outside maintenance of VMG vehicles
001-489-42022	Equipment Rental	0	0	500	500	500	Rental of specialty tools
001-489-42089	Education and Training	204	434	3,100	3,100	1,700	ASE training
001-489-42090	Dues and Subscriptions	1,500	1,500	3,800	3,800	6,500	ASE, All Data
Subtotal - Contractual Services		4,686	3,987	12,200	12,200	13,700	
Commodities							
001-489-44001	Gasoline	735	854	1,000	1,000	500	Fuel for VMG vehicles
001-489-44002	Postage/Shipping	26	0	200	200	200	
001-489-44011	Maintenance - Buildings	232	440	0	300	0	
001-489-44015	Maintenance - Other Equip	6,686	3,078	2,000	2,000	2,000	Parts for repair of VMG equipment
001-489-44017	Maintenance - Vehicles	142	682	800	800	800	Maintenance VMG vehicles
001-489-44021	Uniforms	586	313	0	0	0	PW administration
001-489-44022	Safety Equipment	17	106	400	400	400	Glasses, gloves, ear protection
001-489-44099	Other Parts/Materials	4,806	4,100	4,000	4,000	4,000	Fluids, shop supplies
Subtotal - Commodities		13,230	9,573	8,400	8,700	7,900	
Capital Outlay							
001-489-46002	Other Equipment	6,736	1,508	10,000	10,000	10,000	hoist and crane equipment
001-489-46021	Improvements	7,194	4,335	28,500	28,500	0	
Subtotal - Capital Outlay		13,930	5,843	38,500	67,000	10,000	
Other Expenditures							
001-489-49004	Conferences/Meetings	0	0	500	500	500	ASE, misc fleet seminars
001-489-49043	Safety Program	0	0	0	0	0	
001-489-49099	Miscellaneous	244	50	500	500	500	Unanticipated expenses
Subtotal - Other Expenditures		244	50	1,000	1,000	1,000	
TOTAL EXPENDITURES		251,856	223,053	214,630	246,143	194,333	

General Fund – Storm Sewer Maintenance Division

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	2.5	2	1.5
Seasonal	0	0	0
Total fte	2.5	2	1.5



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.

2009-2010 Accomplishments

1. Catch basin and storm sewer cleaning.

The Utilities staff continued maintenance of the City's storm sewer systems by flushing and cleaning catch basins.

2. Storm sewer repairs identified by Geographical Information System (GIS) mapping.

Staff is correcting storm sewer items identified by the GIS contractor. These items include raising or lowering structures to grade, and identifying storm sewer pipe routing and structure discrepancies.

2010 – 2011 Objectives

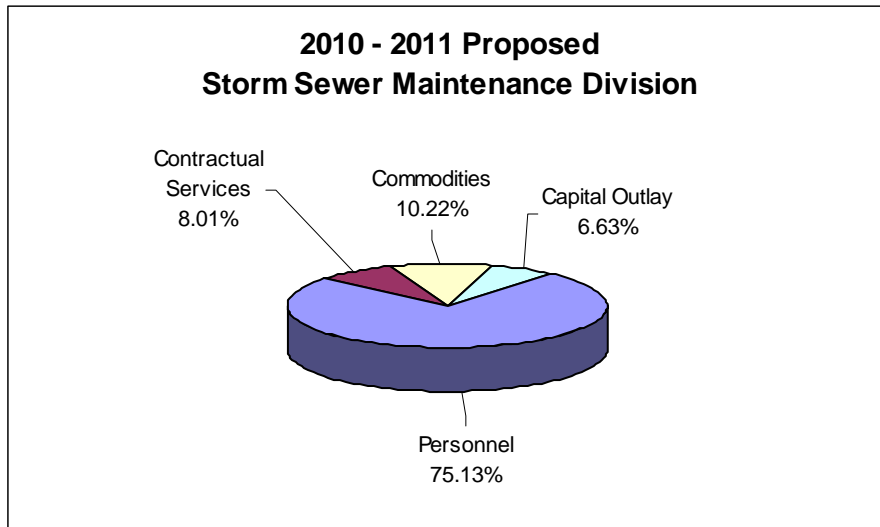
1. Storm sewer trouble areas identification.

Identify and log a list of trouble areas within the City’s storm sewer system. Staff will be focusing on areas prone to flooding, root infiltration areas, or areas that require above average cleaning or flushing.

2. Continue Industrial park flushing within Ward #4.

Clean and inspect all storm sewer catch basins within the industrial park in Ward #4.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Storm Sewer Maintenance

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
001-490-40101	Salaries	67,276	152,810	121,986	95,000	103,830	
001-490-40102	Overtime Pay	3,134	13,939	12,000	8,000	8,000	
001-490-40103	System Rounds	740	1,973	2,000	2,000	2,000	
001-490-40104	Stand-by	407	1,279	0	300	0	
001-490-40107	Leave Time Buy-Back	0	129	500	500	500	
001-490-40108	Longevity Pay	750	1,225	600	750	760	
001-490-40166	Stipend	400	1,075	0	0	0	PW admin
001-490-41101	FICA Expense	5,387	14,207	10,487	8,500	8,804	
001-490-41102	IMRF Expense	8,320	23,453	18,344	14,000	12,050	
Subtotal - Personnel		86,414	210,090	165,917	129,050	135,944	
Contractual Services							
001-490-42003	Communications	0	0	500	500	500	Vehicle radios
001-490-42011	Maintenance - Buildings	5,980	264	5,000	5,000	5,000	Contractual structure repairs
001-490-42015	Maintenance - Other Equip	21	0	1,000	1,000	1,000	Contractual repair of storm equipment
001-490-42017	Maintenance - Vehicles	0	150	1,000	1,000	1,000	Contractual repair of storm vehicles
001-490-42022	Equipment Rental	0	0	3,000	3,000	3,000	Rental of specialized equipment
001-490-42045	Utility Locates	0	5,200	0	3,000	2,000	
001-490-42089	Education and Training	0	1,590	500	500	0	Continuing education seminars conferences
001-490-42090	Dues and Subscriptions	0	0	1,700	1,700	2,000	NPDES annual permit
Subtotal - Contractual Services		6,001	7,204	12,700	15,700	14,500	
Commodities							
001-490-44001	Gasoline	0	103	1,000	0	500	Fuel for storm vehicles
001-490-44011	Maintenance - Buildings	44	19	0	0	0	
001-490-44015	Maintenance - Other Equip	14	350	1,000	1,000	1,000	Repair of storm equipment
001-490-44017	Maintenance - Vehicles	698	159	1,000	1,000	1,000	In house repair of storm vehicles
001-490-44018	Maintenance-Storm Sewers	7,052	10,686	40,000	30,000	15,000	Parts, materials, trucking for storm sewer repair / installation
001-490-44022	Safety Equipment	103	33	500	500	500	Gloves, glasses
001-490-44099	Other Parts/Materials	69	3,352	500	500	500	Misc. parts
Subtotal - Commodities		7,980	14,702	44,000	33,000	18,500	
Capital Outlay							
001-490-46002	Other Equipment	0	572	0	0	12,000	Pump and hydraulic upgrades
Subtotal - Capital Outlay		0	572	0	0	12,000	
Other Expenditures							
001-490-49004	Conferences/Meetings	0	0	300	300	0	Local seminars
001-490-49099	Miscellaneous	0	0	500	500	0	Unanticipated expenses
Subtotal - Other Expenditures		0	0	800	800	0	
TOTAL EXPENDITURES		100,395	232,568	223,417	178,550	180,944	

General Fund – Central Services

Personnel Schedule

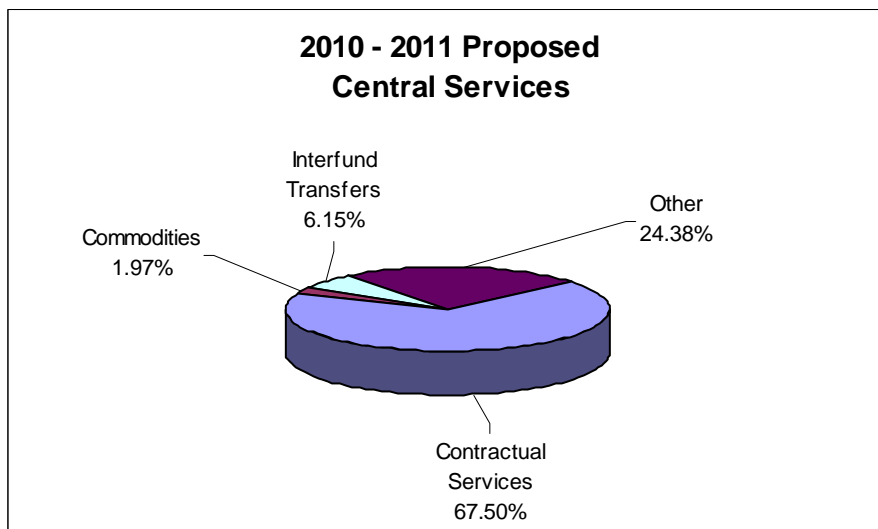
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total fte	0	0	0

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.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Central Services

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Contractual Services							
001-499-42001	Telephone/Alarm Line	71,286	73,330	69,914	75,384	77,584	City Hall Phone Service/Nextel
001-499-42005	Printing	5,387	3,944	8,178	6,687	7,279	City Newsletter
001-499-42011	Maintenance - Buildings	140,292	125,149	95,000	93,500	103,000	City Hall mechanical systems, cleaning services
001-499-42019	Maintenance Agreement	36,207	6,055	9,240	9,400	9,600	HVAC service agreement
001-499-42022	Equipment Rental ²	0	0	0	0	25,426	Lease and maint. agreements on City copiers and printers
001-499-42031	Auditing Services	30,800	31,041	33,000	29,475	32,075	Annual audit, GASB 45
001-499-42034	Professional Services	14,414	14,729	17,000	15,500	15,250	Paychex
001-499-42043	Insurance Premiums	341,675	469,962	550,000	493,530	415,000	IRMA, 20% of premium moved to the Water Fund
001-499-42044	Claims Settlement	39,038	34,573	35,000	22,695	26,651	IRMA deductibles
001-499-42061	Health Care	1,197,661	1,107,531	1,034,422	1,150,000	1,285,000	IPBC
001-499-42085	Tuition Reimbursement	6,000	6,000	12,000	10,000	6,000	3 employees
001-499-42088	Employee Development	0	123	500	150	0	Training video(s)/materials
001-499-42095	Employee Recruitment	7,856	18,154	4,000	1,000	2,500	Advertising/recruiting expenses
001-499-42096	Candidate Medical	368	1,175	1,000	200	500	Pre-employment physical/drug screening
001-499-42097	Unemployment Compensation	9,943	14,677	20,000	3,500	12,500	Unemployment costs for terminated employees
Subtotal - Contractual Services		1,900,927	1,906,443	1,889,254	1,911,021	2,018,365	
Commodities							
001-499-44002	Postage	25,522	23,422	23,232	16,146	21,544	Postage
001-499-44011	Maintenance - Buildings	8,221	13,785	40,400	38,000	37,500	Replacement of HVAC rooftop units, other building repairs
001-499-44051	Electric Utilities	0	134	0	0	0	
Subtotal - Commodities		33,743	37,341	63,632	54,146	59,044	
Capital Outlay							
001-499-46001	Office Equipment	3,221	0	0	0	0	
Subtotal - Capital Outlay		3,221	0	0	0	0	
Interfund Transfers							
001-499-48042	To Equipment Replacement	275,000	392,722	220,000	220,000	184,000	Vehicles, Police equipment
001-499-48043	To IT Fund	250,000	117,526	0	17,103	0	
001-499-48045	To Land Acquisition	1,260,000	132,402	0	0	0	
001-499-48046	To Economic Dev Fund	106,200	0	0	0	0	
001-499-48062	To Sanitation	36,000	0	0	0	0	
Subtotal - Interfund Transfers		1,927,200	642,650	220,000	237,103	184,000	
Other Expenditures							
001-499-40999	ERI Payoff	0	0	0	697,609	0	
001-499-49041	Employee Recognition	7,792	9,113	7,500	7,500	5,500	Employee recognition activities
001-499-49043	Safety Program	3,951	2,401	3,000	1,911	2,750	DOT drug screen, safety kits, tetanus shots
001-499-49048	Wellness Program	1,902	3,071	2,500	1,919	2,700	Annual health fair, EAP, wellness activities
001-499-49086	Police Pension Contribution ¹	0	0	515,237	515,237	659,177	Contribution to Police Pension Fund
001-499-49099	Miscellaneous	10	0	0	0	0	
001-499-49100	Credit Card Fees	0	1,935	2,300	3,200	3,800	Transaction fees
001-499-49999	Sales Tax Rebate Program	0	0	0	0	55,000	Rebate incentive with Thornton's
Subtotal - Other Expenditures		13,655	16,520	530,537	1,227,376	728,927	
TOTAL EXPENDITURES		3,878,746	2,602,954	2,703,423	3,429,646	2,990,336	

1 - Contribution moved to the Police Department Budget until 04/30/09, at which time it was moved back to Central Services

2 - These costs were previously budgeted out of each department. They were consolidated to allow for better tracking of costs and trends.

Road & Bridge Fund

Personnel Schedule

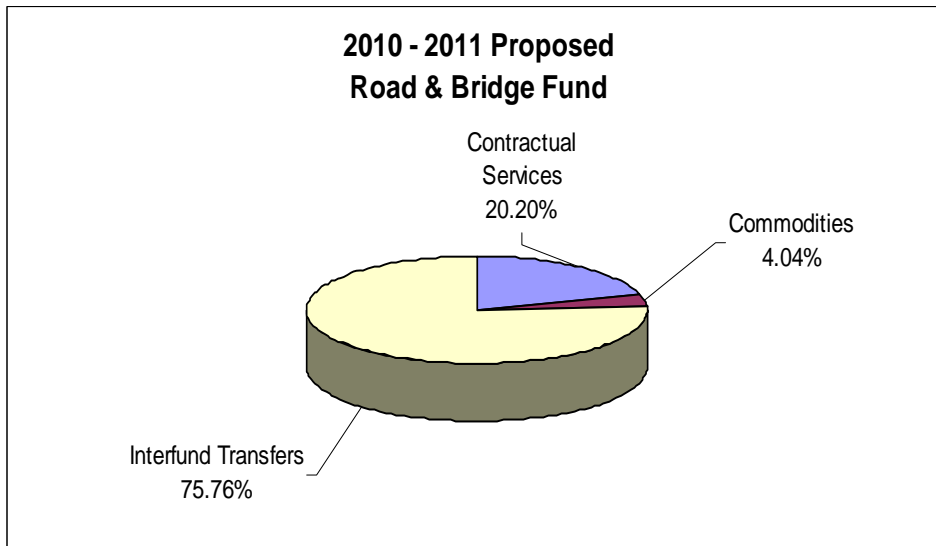
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

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 signage, minor patchwork, and some natural gas utilities. This fund is reported as a Nonmajor Fund in the City's CAFR.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

ROAD & BRIDGE FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
REVENUES							
Real Estate Taxes							
002-000-31155	R.E. Taxes-Current	192,919	199,367	200,200	205,300	210,000	Property tax collections
002-000-31160	Property Tax-Prior Years	38	121	0	4,763	0	Prior year property tax collections
Subtotal - Real Estate Taxes		192,957	199,488	200,200	210,063	210,000	
Other Taxes							
002-000-32020	Replacement Tax	3,055	2,797	2,200	2,300	2,500	Addison Township PPRT payments
Subtotal - Other Taxes		3,055	2,797	2,200	2,300	2,500	
Investment Earnings							
002-000-31310	Interest on Investment	13,191	7,640	8,000	2,400	3,000	Interest on deposits
Subtotal - Investment Earnings		13,191	7,640	8,000	2,400	3,000	
TOTAL - REVENUE		209,203	209,925	210,400	214,763	215,500	
EXPENSES							
Contractual Services							
002-000-42010	Maintenance-Street Lights	(1,726)	2,510	0	0	0	
002-000-42040	Traffic Signs/Traffic Control	8,908	21,578	12,000	12,000	15,000	Signage
002-000-42034	Professional Services (St. Sufficiency)	4,200	0	0	0	0	
002-000-42082	Pavement Striping	7,500	5,398	5,000	7,000	10,000	Roadway striping
002-000-42084	Road Resurfacing/Repair	9,567	13,328	12,000	12,000	15,000	Road patching due to utility restoration
Subtotal - Contractual Services		28,449	42,814	29,000	31,000	40,000	
Commodities							
002-000-44051	Electric Utilities	188	0	0	0	0	
002-000-44052	Natural Gas Utilities	6,495	7,098	7,500	7,500	7,500	Royal Oaks gas lights
002-000-44085	Roadway Preventative Maintenance	6,290	0	0	0	0	CIP
002-000-44099	Other Parts/Materials	1,876	0	500	0	500	
Subtotal - Commodities		14,849	7,098	8,000	7,500	8,000	
Interfund Transfers							
002-000-48041	To Capital Projects Fund	20,000	75,000	100,000	100,000	150,000	Transfer to CIP
Subtotal - Interfund Transfers		20,000	75,000	100,000	100,000	150,000	
TOTAL EXPENDITURES		63,298	124,912	137,000	138,500	198,000	
Fund Surplus (Deficit)		145,905	85,013	73,400	76,263	17,500	
Fund Balance-Beginning		191,966	337,871	422,884	422,884	499,147	
Fund Balance-Ending		337,871	422,884	496,284	499,147	516,647	

Motor Fuel Tax Fund

Personnel Schedule

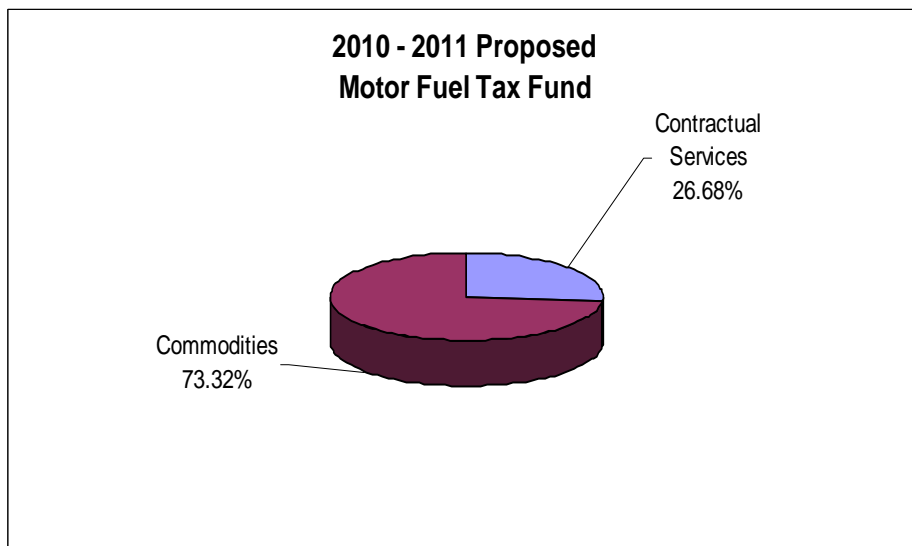
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

The 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. 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.

Expenditures by type



City of Wood Dale
2009 - 2010 Proposed Budget

MOTOR FUEL TAX FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
REVENUES							
	Other Taxes						
008-000-32015	Allotments	384,939	360,196	375,000	345,000	350,000	State share
	Subtotal - Other Taxes	384,939	360,196	375,000	345,000	350,000	
	Investment Earnings						
008-000-31310	Interest on Investment	10,144	1,757	2,000	300	400	Interest on deposits
	Subtotal - Investment Earnings	10,144	1,757	2,000	300	400	
	TOTAL REVENUE	395,082	361,953	377,000	345,300	350,400	
EXPENDITURES							
	Contractual Services						
008-000-42010	Street Light Maintenance	38,025	12,757	35,000	35,000	40,000	Contractual maintenance of City owned street lights
008-000-42022	Equipment Rental (PW Vehicles)	130,637	103,539	103,500	103,500	21,000	Lease payments
008-000-42040	Traffic Signal Maintenance	4,383	5,003	4,500	4,500	4,500	Contractual maintenance of traffic signals
	Subtotal - Contractual Services	173,045	121,299	143,000	143,000	65,500	
	Commodities						
008-000-44051	Electric Utilities	118,596	101,608	85,000	85,000	90,000	City street lights
008-000-44083	Snow & Ice Control	55,026	103,453	110,000	90,000	90,000	Salt and liquid anti-icing agents
008-000-44084	Road Resurfacing/Repair	184	0	0	0	0	
	Subtotal - Commodities	173,806	205,061	195,000	175,000	180,000	
	Interfund Transfers						
008-000-48041	To Capital Projects Fund	221,000	0	0	0	0	
	Subtotal - Interfund Transfers	221,000	0	0	0	0	
	TOTAL EXPENDITURES	567,851	326,360	338,000	318,000	245,500	
	Fund Surplus (Deficit)	(172,768)	35,593	39,000	27,300	104,900	
	Fund Balance-Beginning	262,120	89,352	124,945	124,945	152,245	
	Fund Balance - Ending	89,352	124,945	163,945	152,245	257,145	

Tourism Fund

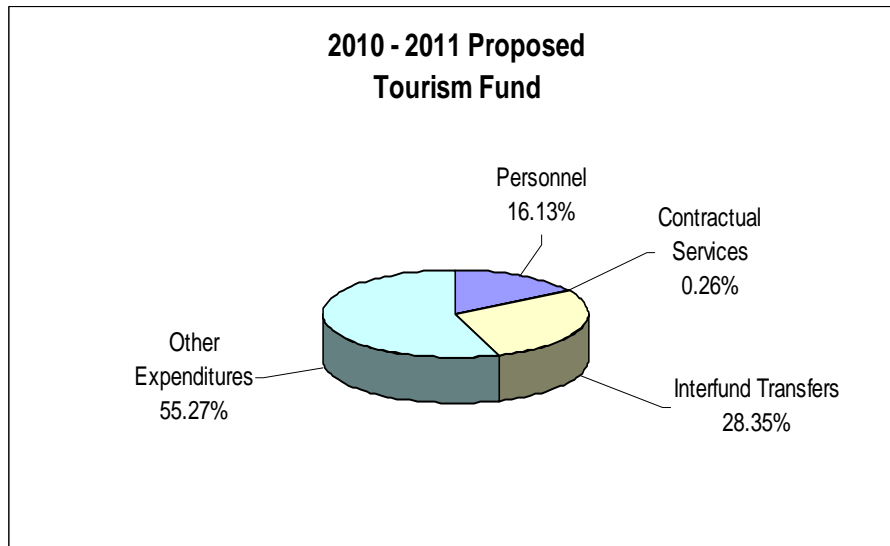
Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	0.33	0.33	0.33
Part time	4	4	2
Total fte	1.58	1.58	1.13

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.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

TOURISM FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
REVENUES							
Other Taxes							
009-000-32030	Hotel Tax	338,712	298,918	330,000	270,000	300,000	Tax on room rentals
Subtotal - Other Taxes		338,712	298,918	330,000	270,000	300,000	
Other Operating Revenues							
009-000-39360	Corporate Donations	0	2,200	0	0	0	
009-000-39370	Vendor Booths	1,350	3,475	3,500	0	0	Vendor booth fees
009-000-39400	Special Event Collections	8,668	402	8,500	2,500	0	Itasca Bank Sounds of Summer Sponsorship
009-000-39405	Prairie Fest Revenue	0	0	50,000	63,598	98,000	Prairie Fest Donations and Revenue
009-000-39999	Miscellaneous	0	36	0	0	0	
Subtotal - Other Operating Revenues		10,018	6,113	62,000	66,098	98,000	
Investment Earnings							
009-000-31310	Interest on Investment	12,494	5,917	6,000	1,200	1,400	Interest on deposits
Subtotal - Investment Earnings		12,494	5,917	6,000	1,200	1,400	
TOTAL - REVENUE		361,224	310,948	398,000	337,298	399,400	
EXPENDITURES							
Personnel							
009-000-40101	Salaries	16,953	11,634	15,444	14,000	22,500	Administrative salary
009-000-40102	Overtime Pay	8,250	11,549	12,000	13,700	15,000	Police detail and PW set-up/break-down for events
009-000-40105	Part-time Employment	0	27,961	32,000	28,000	30,000	Dial-a-Ride drivers
009-000-40166	Stipends	0	400	0	0	0	Safety Stipends for DAR drivers
009-000-41101	FICA Expense	1,886	5,963	6,078	4,262	5,164	FICA on salaries
009-000-41102	IMRF Expense	2,454	3,187	3,600	2,900	3,000	IMRF on FT salaries and 1 DAR driver
Subtotal - Personnel		29,544	60,694	69,122	62,862	75,664	
Contractual Services							
009-000-42022	Equipment Rental	143	0	0	0	0	
009-000-42038	Public Trans(Van Lease Pmt) ¹	0	0	3,780	1,200	1,200	Dial-a-ride van lease payment
009-000-42042	Demolition Costs	0	0	100,000	97,525	0	Demolition Costs for Commercial Street
Subtotal - Contractual Services		143	0	103,780	98,725	1,200	
Interfund Transfers							
009-000-48001	To General Fund	50,000	50,000	50,000	50,000	65,000	Operations transfer
009-000-48041	To Capital Projects Fund	75,000	0	0	0	68,000	Retaining Wall Irving/Wood Dale
Subtotal - Interfund Transfers		125,000	50,000	50,000	50,000	133,000	

City of Wood Dale
2010 - 2011 Proposed Budget

<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
Other Expenditures							
009-000-49025	Convention/Visitors Bureau	48,000	27,000	27,000	27,000	27,000	Annual contribution to Woodfield Chicago NW Convention Bureau
009-000-49032	Wood Dale Historical	5,000	6,000	6,000	6,000	6,000	Annual contribution to Historical Society
009-000-49033	Veteran's Memorial	0	145	0	0	0	
009-000-49036	Community Events	64,701	86,672	112,000	133,285	112,850	Summer event, parade, winter event, sounds of summer donation etc.
009-000-49037	Landscape/streetscape	8,079	20,792	50,000	50,000	50,000	Streetscape Committee annual citywide improvements
009-000-49040	Student Essay Contest	2,400	2,400	2,400	0	0	Wood Dale Students College Scholarships
009-000-49042	Streetscape	51,628	0	0	0	0	
009-000-49045	Ornamental Street Lighting	0	3,776	150,000	106,000	50,000	Ornamental Lights now taken out of CIP
009-000-49070	Community Donations	0	0	0	0	3,500	Donations to various community groups
009-000-49050	Community Event Signs	0	0	0	0	0	
009-000-49094	Seasonal Decorations	12,185	19,292	10,000	8,042	10,000	Annual Material Purchase material purchase
009-000-49099	Miscellaneous	0	0	0	0	0	
Subtotal - Other Expenditures		191,993	166,077	357,400	330,327	259,350	
TOTAL EXPENDITURES		346,680	276,771	580,302	541,914	469,214	
Fund Surplus (Deficit)		14,544	34,177	(182,302)	(204,616)	(69,814)	
Fund Balance - Beginning		272,356	286,900	321,077	321,077	116,461	
Fund Balance-Ending		286,900	321,077	138,775	116,461	46,648	

1 - This payment was previously budgeted out of the Administration Department in the General Fund

Narcotics Forfeiture Fund

Personnel Schedule

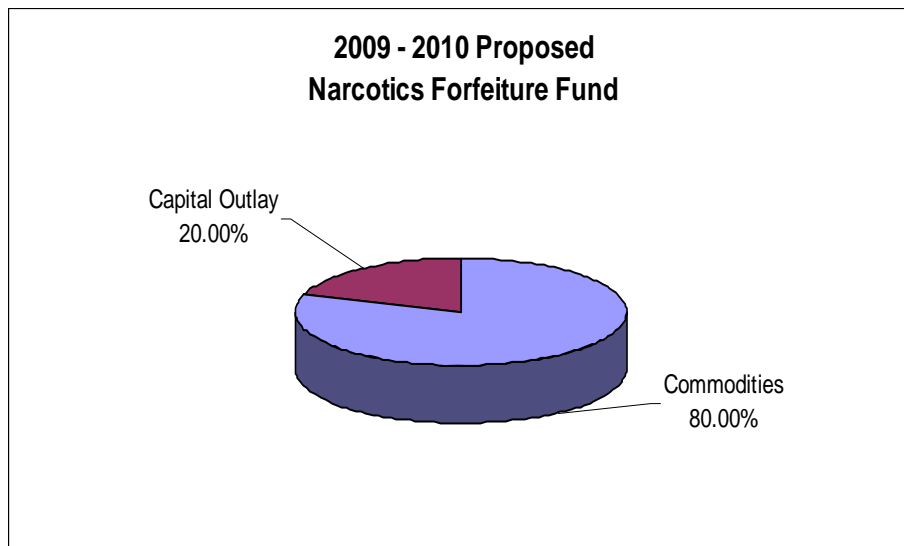
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

The Narcotics Forfeiture Fund is 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.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

NARCOTICS FORFEITURE FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
REVENUES							
Other Operating Revenues							
011-000-39090	Seizure Monies	820	0	0	0	0	Holding account pending final disposition
011-000-39091	Forfeited Funds	0	4,083	500	3,300	1,500	Money from drug seizures - final disposition
Subtotal - Other Operating Revenues		820	4,083	500	3,300	1,500	
Investment Earnings							
011-000-31310	Interest on Investment	1,308	765	900	150	250	Pooled interest
Subtotal - Investment Earnings		1,308	765	900	150	250	
TOTAL REVENUE		2,128	4,848	1,400	3,450	1,750	
EXPENDITURES							
Commodities							
011-000-44049	Canine Unit Expenses	6,132	1,146	2,000	1,500	2,000	Vet bills, training, etc.
Subtotal - Commodities		6,132	1,146	2,000	1,500	2,000	
Capital Outlay							
011-000-46002	Other Equipment	0	0	0	0	0	
011-000-46012	Police Equipment	10,500	0	500	0	500	Miscellaneous equipment - leashes, etc.
Subtotal - Capital Outlay		10,500	0	500	0	500	
TOTAL EXPENDITURES		16,632	1,146	2,500	1,500	2,500	
Fund Surplus (Deficit)		(14,504)	3,702	(1,100)	1,950	(750)	
Fund Balance - Beginning		36,347	21,843	25,545	25,545	27,495	
Fund Balance - Ending		21,843	25,545	24,445	27,495	26,745	



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General Capital Projects Fund

Personnel Schedule

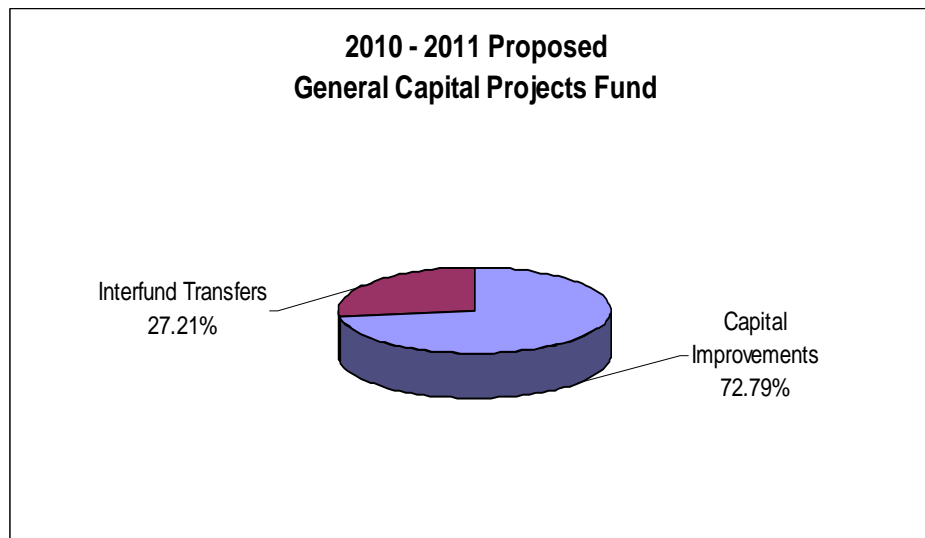
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

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, a 1% Non Home Rules Sales Tax, and transfers from Road and Bridge Fund. 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.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

CAPITAL PROJECTS FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
REVENUES							
Other Taxes							
041-000-32055	Non-home rule sales tax	1,881,867	2,194,058	2,300,000	2,194,058	2,200,000	1% Non-home Rule Sales Tax
041-000-32280	Utility Tax Revenue	1,292,607	1,230,529	1,300,000	1,230,529	1,000,000	Utility Tax revenue
Subtotal - Other Taxes		3,174,474	3,424,587	3,600,000	3,424,587	3,200,000	
Intergovernmental Revenue							
041-000-31304	From IDOT	84,555	303,171	0	303,171	0	
041-000-31305	From METRA	28,185	47,167	0	47,167	0	
041-000-31306	From Village of Itasca	0	6,044	0	6,044	0	
Subtotal - Intergovernmental Revenue		112,740	356,382	0	356,382	0	
Investment Earnings							
041-000-31310	Interest on Investment	51,998	57,883	20,000	57,883	22,500	Interest on deposits
Subtotal - Investment Earnings		51,998	57,883	20,000	57,883	22,500	
Interfund Transfers							
041-000-38002	Road & Bridge Fund	20,000	75,000	100,000	75,000	150,000	Transfer from Road & Bridge Fund
041-000-38008	Motor Fuel Tax Fund	221,000	0	0	0	0	
041-000-38009	Tourism Fund	75,000	0	0	0	68,000	Transfer from Tourism Fund
Subtotal - Interfund Transfers		316,000	75,000	100,000	75,000	218,000	
Other Revenues							
041-000-39999	Miscellaneous	4,800	0	0	0	0	
Subtotal - Other Revenues		4,800	0	0	0	0	
TOTAL REVENUE		3,660,012	3,913,852	3,720,000	3,913,852	3,440,500	

City of Wood Dale
2010 - 2011 Proposed Budget

<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
EXPENDITURES							
Contractual Services							
041-000-42074	Engineering-Storm	1,523	0	0	0	0	
041-000-42075	Engineering - Street	17,746	19,551	0	0	0	
041-000-42077	Engineering - GIS System	59,557	55,000	0	0	0	
041-000-42080	Intersection Feasibility	124,685	239,593	0	161,314	0	
Subtotal - Contractual Services		203,510	314,144	0	161,314	0	
Capital Improvements							
041-000-46031	Street Improvements	975,501	892,366	2,710,000	2,234,408	2,798,000	Street Improvements
041-000-46032	Sidewalk/Curb Improvements	153,911	37,844	50,000	35,690	257,000	Sidewalk Improvements
041-000-46033	Bridge Improvements	0	0	70,000	10,000	0	
041-000-46034	Storm Sewer	0	0	233,000	199,857	70,000	Storm Improvements
041-000-46035	Alleys	0	0	620,000	494,700	0	
041-000-46036	Public Works Building Improvements	0	0	92,000	76,700	335,000	PW Building Improvements
041-000-46037	City Hall Improvements	0	0	24,725	22,725	80,000	City Hall Improvements
041-000-46038	Plant Maintenance	0	0	13,000	3,600	0	
041-000-46039	Police Department Improvements	0	0	86,150	86,150	123,000	Police Improvements
041-000-46040	Salt Dome	0	0	75,000	45,000	0	
041-000-46041	Forestry	0	0	15,000	15,000	15,000	Forestry
041-000-46042	GIS	0	0	50,000	50,000	25,000	GIS
041-000-46043	Information Technology	0	0	100,000	75,000	0	
041-000-46044	Decorative Street Lights	0	0	0	0	0	Decorative Street Lights on Wood Dale Rd
041-000-46049	Decorative Retaining Wall	0	0	0	0	68,000	Decorative Retaining Wall, WD/IP Rd
041-000-46097	Public Works Building Improvements	1,600	0	0	0	0	
041-000-46096	Bike Trail	26,485	5,265	0	0	0	
041-000-46094	Pedestrian Bridge	0	523	0	0	0	
041-000-46099	Water/Sewer Main Replacements	12,299	79,925	0	0	0	
Subtotal - Capital Improvements		1,169,795	1,015,923	4,138,875	3,348,830	3,771,000	
Interfund Transfers							
041-000-48001	Transfer to General Fund	0	0	0	0	710,000	
041-000-48061	Transfer to Commuter Parking Lot	0	350,000	0	0	0	
041-000-48065	Transfer to Water/Sewer Capital Projects	0	0	900,000	900,000	700,000	
041-000-48066	Transfer to Water/Sewer	175,129	0	0	0	0	
Subtotal - Interfund Transfers		175,129	350,000	900,000	900,000	1,410,000	
TOTAL EXPENDITURES		1,548,435	1,680,067	5,038,875	4,410,144	5,181,000	
Fund Surplus (Deficit)		2,111,577	2,233,785	(1,318,875)	(496,292)	(1,740,500)	
Fund Balance - Beginning		1,164	2,112,741	4,346,526	4,346,526	3,850,234	
Prior period adjustment		0	0	0	0	0	
Fund Balance - Ending		2,112,741	4,346,526	3,027,651	3,850,234	2,109,734	

Equipment Replacement Fund

Personnel Schedule

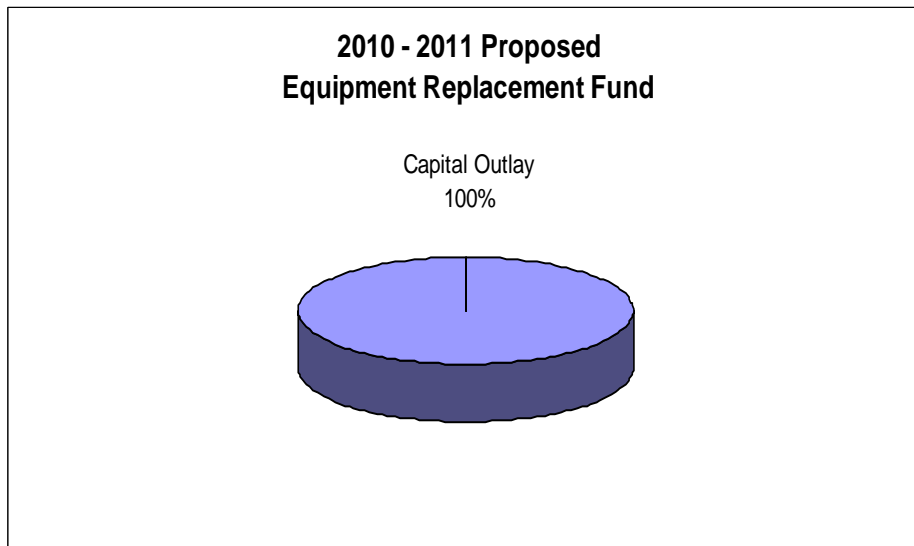
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

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. Equipment Replacement revenues are provided by transfers from the General Fund based on the replacement cost of the vehicles or equipment to be purchased in the current year. This fund is reported as a Nonmajor Fund in the City's CAFR.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

EQUIPMENT REPLACEMENT FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>
REVENUE						
Investment Earnings						
042-000-39880	Auction Proceeds	0	0	0	0	0
042-000-31310	Interest on Investments	8,985	6,120	6,500	1,150	1,300
Subtotal - Investment Earnings		8,985	6,120	6,500	1,150	1,300
Interfund Transfers						
042-000-38001	General Fund	275,000	392,722	220,000	220,000	184,000
Subtotal - Interfund Transfers		275,000	392,722	220,000	220,000	184,000
TOTAL REVENUE		283,985	398,842	226,500	221,150	185,300
EXPENDITURES						
Capital Outlay						
042-000-46001	Office Equipment	1,429	0	0	0	0
042-000-46011	Vehicles	206,358	43,372	169,220	327,578	45,000
042-000-46012	Police Operating Equipment	83,215	27,751	150,525	80,000	135,721
Subtotal - Capital Outlay		291,002	71,123	319,745	407,578	180,721
TOTAL EXPENDITURES		291,002	71,123	319,745	407,578	180,721
Fund Surplus (Deficit)		(7,017)	327,719	(93,245)	(186,428)	4,579
Fund Balance-Beginning		95,433	88,416	416,135	416,135	229,707
Fund Balance-Ending		88,416	416,135	322,890	229,707	234,286
Designated Fund Balance		0	60,000	120,000	120,000	180,000
Available Fund Balance		88,416	356,135	202,890	109,707	54,286

Note: \$60,000 of the ending fund balance at 4/30/09 is reserved for purchase of police radios in 2011
\$120,000 of the ending fund balance at 4/30/10 is reserved for purchase of police radios in 2011



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Commuter Parking Lot Fund

Personnel Schedule

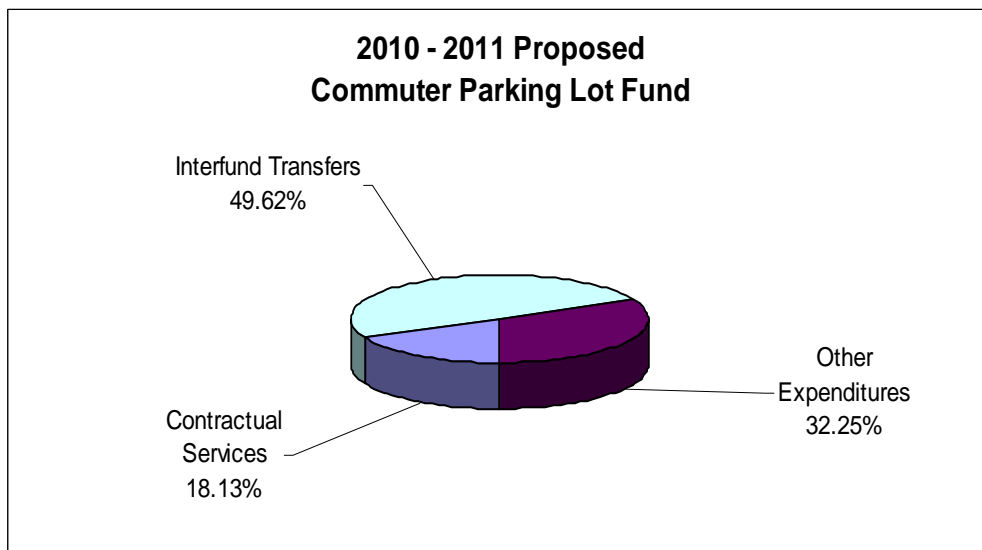
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

The 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. This current budget includes the construction of a new train station. This fund is reported as a Nonmajor Fund in the City's CAFR.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

COMMUTER PARKING LOT

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
REVENUES							
Permits & Fees							
061-000-34050	Parking Permits	46,567	47,055	45,000	47,250	48,500	Hang card fees
061-000-34065	Bicycle Locker Rental	175	0	0	25	25	Bike locker rental
061-000-34810	Daily Parking Fees	36,103	18,753	18,000	14,500	16,000	Coin box daily parking fees
061-000-34820	Debit Cards	0	55	0	0	0	
Subtotal - Permits & Fees		82,846	65,863	63,000	61,775	64,525	
Court & Police Fines							
061-000-36020	Parking Fines	180	2,375	1,500	1,300	1,500	Parking fines in the Metra Lot
Subtotal - Court & Police Fines		180	2,375	1,500	1,300	1,500	
Grant Revenue							
061-000-37230	NWSMTD	0	11,264	0	0	0	
061-000-37250	Developer Contributions	0	0	0	2,500	0	
Subtotal - Grant Revenue		0	11,264	0	2,500	0	
Investment Earnings							
061-000-31310	Interest on Investment	30,248	14,394	2,500	6,000	1,500	Interest on deposits
Subtotal - Investment Earnings		30,248	14,394	2,500	6,000	1,500	
Interfund Transfers							
061-000-38041	From Capital Projects Fund	0	350,000	0	0	0	
061-000-38046	From Economic Development	0	350,000	0	0	0	
Subtotal - Interfund Transfers		0	700,000	0	0	0	
Other Non-Operating Revenue							
061-000-39997	Metra Depot Rent	0	0	0	1,400	4,800	Coffee Shop
061-000-39999	Miscellaneous income	0	8,240	0	0	0	
Subtotal - Other Non-Operating Revenue		0	8,240	0	1,400	4,800	
TOTAL REVENUE		113,273	802,136	67,000	72,975	72,325	

City of Wood Dale
2010 - 2011 Proposed Budget

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
EXPENDITURES							
Contractual Services							
061-000-42005	Printing	186	27	200	675	700	Printing of quarterly pass hang cards
061-000-42011	Maint-Equipment/Grounds	267	519	2,500	750	1,000	Weed control, general maintenance
061-000-42015	Maintenance Lighting	0	1,897	3,000	500	1,500	Parking lot light repair
061-000-42022	Equipment Rental	1,689	1,917	2,000	0	0	
061-000-42023	Property Rental	1,420	1,420	1,420	1,420	1,420	Annual lease payments
061-000-42034	Professional services	5,994	6,700	2,160	4,255	10,000	Metra station maintenance and cleaning
061-000-42035	RTAP Planning services	0	0	0	0	0	
Subtotal - Contractual Services		9,556	12,480	11,280	7,600	14,620	
Commodities							
061-000-44082	Paving surface/Repair	0	0	2,000	0	0	
061-000-44083	Snow & Ice Removal	4,175	8,000	8,000	0	0	
Subtotal - Commodities		4,175	8,000	10,000	0	0	
Capital Outlay							
061-000-46002	Other Equipment	380	0	0	27,560	0	
061-000-46023	METRA Depot Improvements	1,855	89,290	1,100,000	1,300,000	0	
061-000-46026	Platform Lights	0	0	0	0	0	
Subtotal - Capital Outlay		2,235	89,290	1,100,000	1,327,560	0	
Interfund Transfers							
061-000-48001	General Fund	30,000	0	30,000	30,000	40,000	Operations transfer
Subtotal - Interfund Transfers		30,000	0	30,000	30,000	40,000	
Other Expenditures							
061-000-49092	Depreciation Expense	18,111	18,111	26,000	22,500	26,000	Depreciation on station building
061-000-49099	Miscellaneous	0	5,174	0	27	0	
Subtotal - Other Expenditures		18,111	23,285	26,000	22,527	26,000	
TOTAL EXPENDITURES		64,078	133,055	1,177,280	1,387,687	80,620	
Fund Surplus (Deficit)		49,196	669,081	(1,110,280)	(1,314,712)	(8,295)	
Net Assets - Beginning		1,034,803	1,083,999	1,753,080	1,753,080	438,368	
Net Assets - Ending		1,083,999	1,753,080	642,800	438,368	430,073	

Sanitation Fund

Personnel Schedule

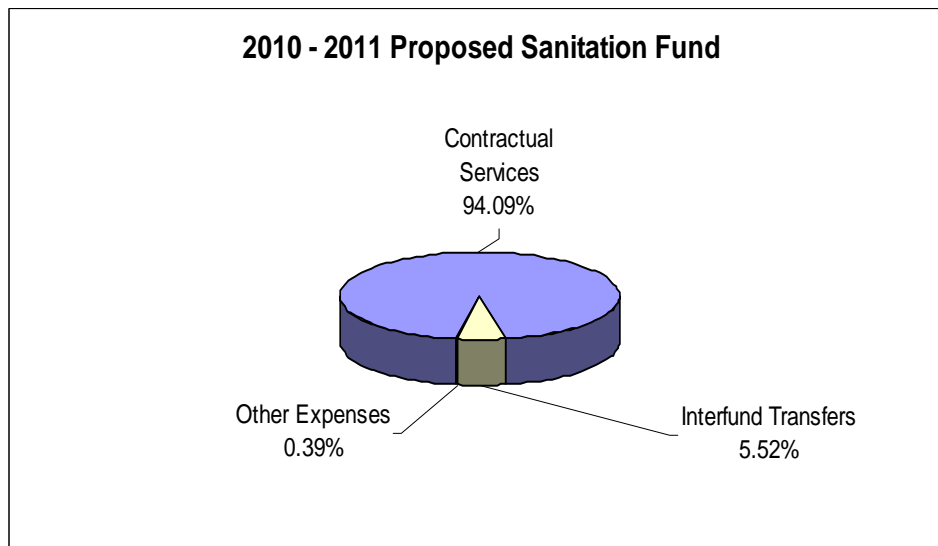
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

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.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

SANITATION FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
REVENUES							
Fees for Service							
062-000-34610	Sanitation Service	815,582	865,789	902,748	901,600	906,000	Charges for service, contract rate plus 5%
Subtotal - Fees for Service		815,582	865,789	902,748	901,600	906,000	
Miscellaneous							
062-000-34630	Recycling Bins	885	765	650	700	0	Sale of recycling bins
062-000-34640	Refuse Containers	27,856	13,331	11,000	9,000	0	Sale of refuse containers
062-000-34650	U/B Penalty	205	10,619	12,000	13,300	14,000	Late penalties on past due bills
062-000-34660	U/B Senior Discount (Contra)	(435)	(5,337)	(5,400)	5,500	5,600	Senior discount
062-000-39999	Miscellaneous	0	0	0			
Subtotal - Miscellaneous		28,511	19,378	18,250	28,500	19,600	
Investment Earnings							
062-000-31310	Interest on Investment	4,806	1,508	2,200	150	250	Interest on deposits
Subtotal - Investment Earnings		4,806	1,508	2,200	150	250	
Interfund Transfers							
062-000-38001	General Fund	36,000	0	0	0	0	
Subtotal - Interfund Transfers		36,000	0	0	0	0	
TOTAL - REVENUE		884,899	886,675	923,198	930,250	925,850	

**City of Wood Dale
2010 - 2011 Proposed Budget**

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
EXPENDITURES							
Contractual Services							
062-000-42053	Scavenger Service	511,663	556,178	568,035	568,035	568,035	Rate set by contract
062-000-42055	Yard Waste Service	127,500	134,850	141,399	141,399	141,399	Rate set by contract
062-000-42058	Recycling Service	128,710	136,068	143,025	143,025	143,025	Rate set by contract
Subtotal - Contractual Services		767,872	827,096	852,459	852,459	852,459	
Commodities							
062-000-44002	Postage	35	0	0	0	0	
062-000-44099	Other Parts/Materials Note 1	4,700	0	6,000	5,125	0	Recycling containers
062-000-44640	Refuse Containers	48,481	12,976	12,000	14,990	0	Refuse containers
Subtotal - Commodities		53,216	12,976	18,000	20,115	0	
Interfund Transfers							
062-000-48001	General Fund	50,000	50,000	50,000	50,000	50,000	Operations transfer
Subtotal - Interfund Transfers		50,000	50,000	50,000	50,000	50,000	
Other Expenses							
062-000-49090	Clean Air Counts	2,988	(561)	2,000	2,000	3,500	Clean Air initiatives
Subtotal - Other Expenses		2,988	(561)	2,000	2,000	3,500	
TOTAL EXPENDITURES		874,076	889,511	922,459	924,574	905,959	
Fund Surplus (Deficit)		10,823	(2,836)	739	5,676	19,891	
Net Assets- Beginning		215,436	226,259	223,423	223,423	229,098	
Net Assets - Ending		226,259	223,423	224,162	229,098	248,989	
customers=	3386	\$19.90	\$20.97	\$22.03	\$22.03	\$22.03	City Rate
BFI Rates		\$19.03	\$19.98	\$20.98	\$20.98	\$20.98	Allied Waste Rate (Aggregate)
Scavenger		\$12.67	\$13.31	\$13.98	\$13.98	\$13.98	Allied Waste
Yard Waste		\$3.16	\$3.32	\$3.48	\$3.48	\$3.48	Allied Waste
Recycling		\$3.19	\$3.35	\$3.52	\$3.52	\$3.52	Allied Waste

Note 1 Bins only need to be purchased every other year at current rate of citizen purchase

Water/Sewer Capital Projects Fund

Personnel Schedule

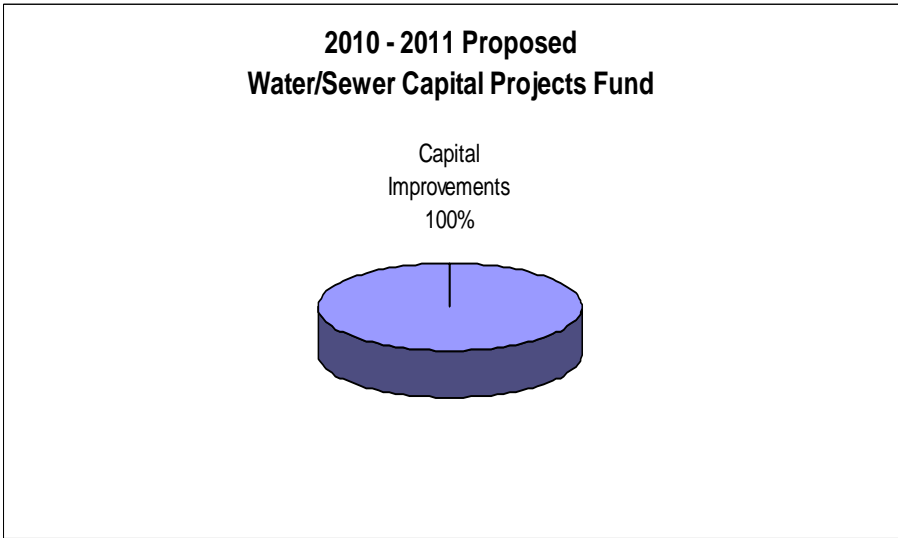
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

No employees are budgeted out of this fund.

Narrative

The 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.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

Water/Sewer Capital Projects Fund

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
REVENUES							
Investment Earnings							
065-000-31310	Interest on Investment	0	0	2,000	6,000	7,000	Interest on deposits
Subtotal - Investment Earnings		0	0	2,000	6,000	7,000	
Interfund Transfers							
065-000-38041	General Capital Projects Fund	0	0	900,000	900,000	700,000	Transfer from General Capital Projects Fund
065-000-38066	Water/Sewer Fund	0	0	600,000	600,000	800,000	Transfer from Water/Sewer Fund
Subtotal - Interfund Transfers		0	0	1,500,000	1,500,000	1,500,000	
TOTAL REVENUE		0	0	1,502,000	1,506,000	1,507,000	
EXPENDITURES							
Capital Improvements							
065-000-46045	Sewer	0	0	250,000	175,000	0	Sewer Improvements
065-000-46046	Water	0	0	667,000	554,925	390,000	Water Improvements
065-000-46047	Wastewater	0	0	235,000	216,000	870,000	Wastewater Improvements
065-000-46048	Plant Maintenance	0	0	250,000	249,000	345,000	Plant Maintenance
Subtotal - Capital Improvements		0	0	1,402,000	1,194,925	1,605,000	
TOTAL EXPENDITURES		0	0	1,402,000	1,194,925	1,605,000	
Income (Loss)		0	0	100,000	311,075	(98,000)	
Net Assets - Beginning		0	0	0	0	311,075	
Net Assets - Ending		0	0	100,000	311,075	213,075	

Water/Sewer Fund

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	19	19	18.5
Seasonal	1	4	6
Total fte	19.25	20	20

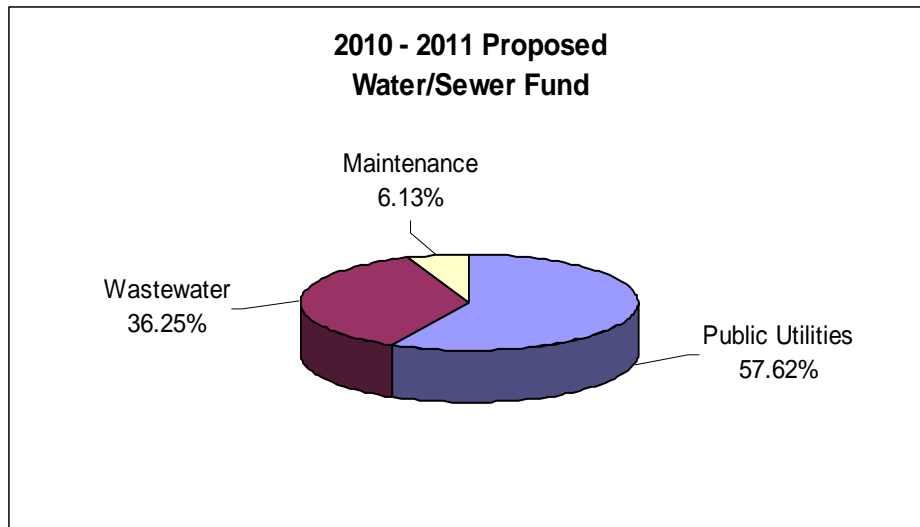
A breakdown of employee schedules are listed by department.

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.

Expenditures by department



City of Wood Dale
2010 - 2011 Proposed Budget

Water/Sewer Operating Fund

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>
Water and Sewer Revenue						
Sale of Commodities						
066-000-33110	Sale of Water	2,286,230	2,215,375	2,624,340	2,299,100	2,768,135
066-000-33220	Sale of Water Meters	10,252	2,753	5,000	3,000	4,500
066-000-34620	Sewer Service Fees	2,445,398	2,381,377	2,802,444	2,522,700	3,196,804
066-000-34650	U/B Penalty	4,546	58,356	175,000	70,000	90,000
066-000-34660	U/B Senior Discount (Contra)	(1,080)	(6,742)	(7,000)	(7,000)	(7,000)
066-000-34665	Turn On/Off Fees	0	0	0	8,000	8,000
066-000-34670	Posting Fee	0	0	0	3,000	3,500
Subtotal - Sale of Commodities		4,745,346	4,651,119	5,599,784	4,898,800	6,063,939
Permits & Fees						
066-000-34230	Inspection Fees	1,306	2,476	2,500	1,100	1,500
066-000-34410	Connection Fees - Water	45,132	0	15,000	0	15,000
066-000-34415	Connection Fees - Sewer	30,960	4,548	15,000	4,000	15,000
066-000-34420	Hook Up/Tap-On Fees	780	5,504	5,000	7,000	8,500
066-000-34440	Hydrant Meter Rental	0	500	0	0	0
066-000-34710	Discharge Permits	1,000	1,000	0	1,500	2,000
Subtotal-Permits & Fees		79,178	14,028	37,500	13,600	42,000
Miscellaneous Revenue						
066-000-37080	Tower Rent/Lease Fee	145,941	147,922	155,000	155,000	158,600
066-000-37225	Impact Donations	6,692	4,415	0	(600)	0
066-000-37270	DWC Rebate	161,014	0	0	0	0
066-000-39999	Miscellaneous Income	11,055	68,137	15,000	0	0
Subtotal - Miscellaneous Revenue		324,702	220,474	170,000	154,400	158,600
Investment Earnings						
066-000-31310	Interest on Investments	243,438	154,457	175,000	70,000	75,000
Subtotal - Investment Earnings		243,438	154,457	175,000	70,000	75,000
Other Operating Revenue						
066-000-39030	Employee Health Care	0	4,986	12,000	2,121	0
066-000-39250	Contribution from Property Owners	0	486,567	0	0	0
066-000-39880	Auction Proceeds	3,264	9,096	0	14,000	0
Subtotal - Other Operating Revenue		3,264	500,649	12,000	16,121	0
Interfund Transfers						
066-000-38041	Transfer from Capital Projects	175,129	0	0	0	0
Subtotal - Interfund Transfers		175,129	0	0	0	0
Total Water and Sewer Operating Revenue		5,571,056	5,540,727	5,994,284	5,152,921	6,339,539

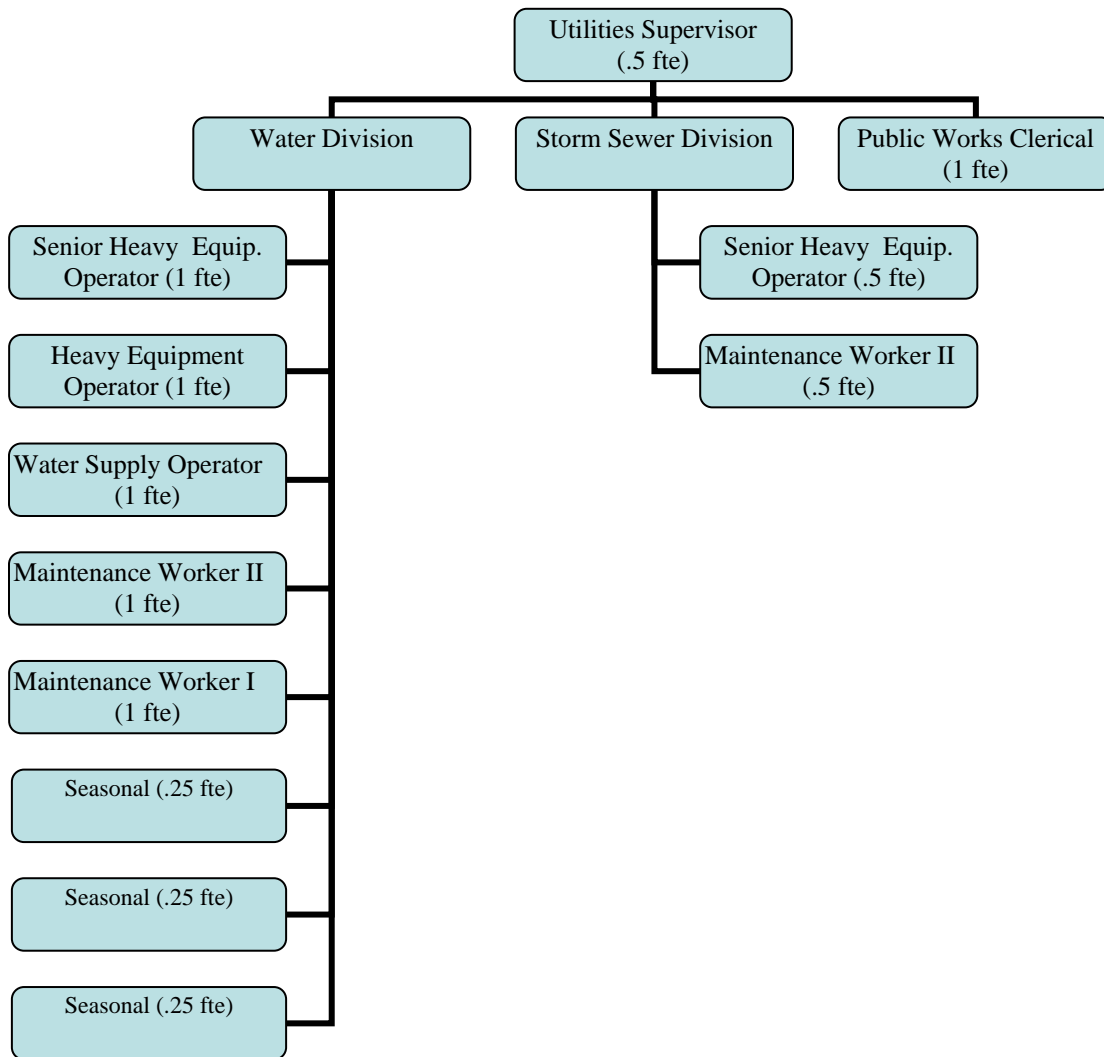
City of Wood Dale
2010 - 2011 Proposed Budget

<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>
EXPENSES						
	Administration	363,380	197,842	0	0	0
	Public Utilities	1,886,680	2,614,957	3,383,256	3,259,400	3,606,292
	Wastewater	1,507,755	1,237,930	1,944,255	1,753,800	2,268,697
	Maintenance	288,331	325,582	491,429	434,400	383,637
TOTAL EXPENSES		4,046,146	4,376,311	5,818,940	5,447,600	6,258,626
	Income (Loss)	1,524,910	1,164,416	175,344	-294,679	80,913
	Transfer from W/S Depreciation					
	Prior period adjustments					
	Net assets, May 1	17,066,067	18,590,977	19,755,393	19,930,737	19,636,058
	Net assets, April 30	18,590,977	19,755,393	19,930,737	19,636,058	19,716,971

Water/Sewer Fund - Utilities Division

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time *	11.5	11.5	8.5
Seasonal	0	3	3
Total fte	11.5	12.25	9.25



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

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 Supervisor, two Senior Heavy Equipment Operators, one Heavy Equipment Operator, one Water Supply Operator, one Maintenance Worker II, one Maintenance Worker I, and one Fiscal Assistant I - 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.
- The Supervisor and the two staff in Storm Sewer Division are budgeted out of the Storm Sewer and Utilities Division Budget equally.

2009/2010 Accomplishments

Water System

1. Hydrant Flushing

Utilities staff completed a City wide fire hydrant flushing program throughout the City identifying and correcting valve and hydrant issues as the project went on.

2. Water meter repairs and replacements

Utilities staff has been diligently working to show actual water usage by the repair or change over of water meters throughout the residential and industrial areas within the City. Staff has completed the entire industrial section of town.

2010 - 2011 Objectives

Water System

1. Continue water meter repair and replacement program

Utilities staff will continue to identify and correct water meter problems throughout the City. Staff will also focus on replacing aged meters assuring that accurate water flow is being accounted for and charged properly

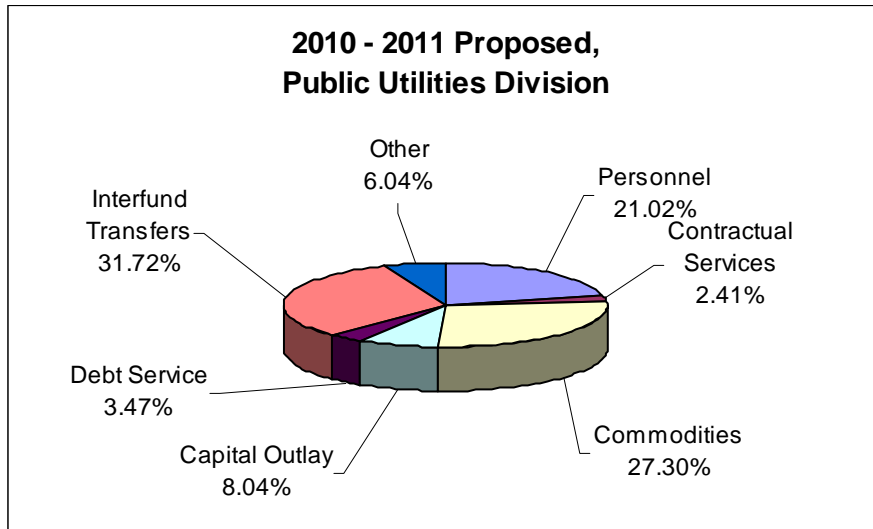
2. Well rehabilitation

Utilities staff will continue to work to update and repair the City's backup potable water wells.

3. IEPA reporting procedures

Utilities staff will continue the excellent communication between the City and the Illinois Environmental Protection Agency (IEPA) in annual required reporting.

Expenditures by type



**City of Wood Dale
2010 - 2011 Proposed Budget**

Public Utilities Division

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
066-412-40101	Salaries	393,243	550,198	565,761	520,000	502,853	Movement of 3 staff and addition of 1 clerical
066-412-40102	Overtime Pay	21,324	38,570	35,000	30,000	30,000	
066-412-40103	System Rounds	10,053	10,582	12,000	9,000	9,000	
066-412-40104	Stand BY Pay	6,271	5,224	10,000	5,000	5,000	
066-412-40106	Seasonal Employment	578	0	16,000	16,000	16,000	
066-412-40107	Leave Time Buy-Back	3,593	0	1,500	1,500	1,500	
066-412-40108	Longevity Pay	1,100	1,975	2,000	2,500	2,500	
066-412-40111	Health Care	92,657	131,088	100,000	90,000	90,000	
066-412-40166	Certification Stipend	4,650	4,625	0	0	0	
066-412-41101	FICA Expense	32,652	46,330	49,133	45,000	43,365	
066-412-41102	IMRF Expense	50,992	83,202	85,962	80,000	57,674	
Subtotal - Personnel		617,113	871,794	877,356	799,000	757,892	
Contractual Services							
066-412-42001	Telephone/Alarm Line	12,608	14,256	15,000	12,000	12,000	Telephone and alarm line
066-412-42003	Communications	0	0	500	500	500	Vehicle and base radio repair
066-412-42005	Printing	3,557	5,197	5,000	5,500	5,500	Consumer Confidence Report - Water
066-412-42011	Maint/Buildings/Grounds	2,857	7,694	5,000	7,000	7,500	Contractual well and pump station repair
066-412-42016	Maintenance Equipment	0	130	0	0	0	
066-412-42017	Maintenance - Vehicles	3,439	5,395	6,000	4,000	4,000	Contractual repair of Utilities Vehicles
066-412-42018	Maintenance - Sanitary Sewers	0	0	9,000	9,000	0	Moved to Wastewater
066-412-42019	Maintenance Agreements	2,775	2,504	4,000	4,000	4,000	Water meter software
066-412-42020	Maintenance - Lift Station	8,259	556	9,000	9,000	0	Moved to Wastewater
066-412-42021	Maintenance Misc. Equipment	2,896	10,879	5,000	5,000	5,000	Contractual repair of hydrant, location, generator, booster pu
066-412-42022	Equipment Rental	0	0	2,000	2,000	2,000	Rental of specialty equipment
066-412-42032	Data Processing Services	20,347	24,574	24,000	20,000	20,000	Contract Utility Billing Service
066-412-42033	Laboratory Services	13,704	11,788	12,000	12,000	12,000	Water testing, Compliance w/ Stage II Disinfection Rule
066-412-42089	Education and Training	5,557	1,861	2,000	2,000	2,000	Water Operators CEU, Continuing education
066-412-42090	Dues and Subscriptions	308	440	1,000	1,000	1,000	AWWA, WWW, Mid Central
066-412-42113	Maintenance - Water Mains	17,870	16,578	20,000	10,000	7,500	Leak detection
066-412-42118	Maintenance - Water Meters	2,167	6,595	4,000	4,000	4,000	Contractual repair and testing of water meters
Subtotal - Contractual Services		96,344	108,447	123,500	107,000	87,000	

**City of Wood Dale
2010 - 2011 Proposed Budget**

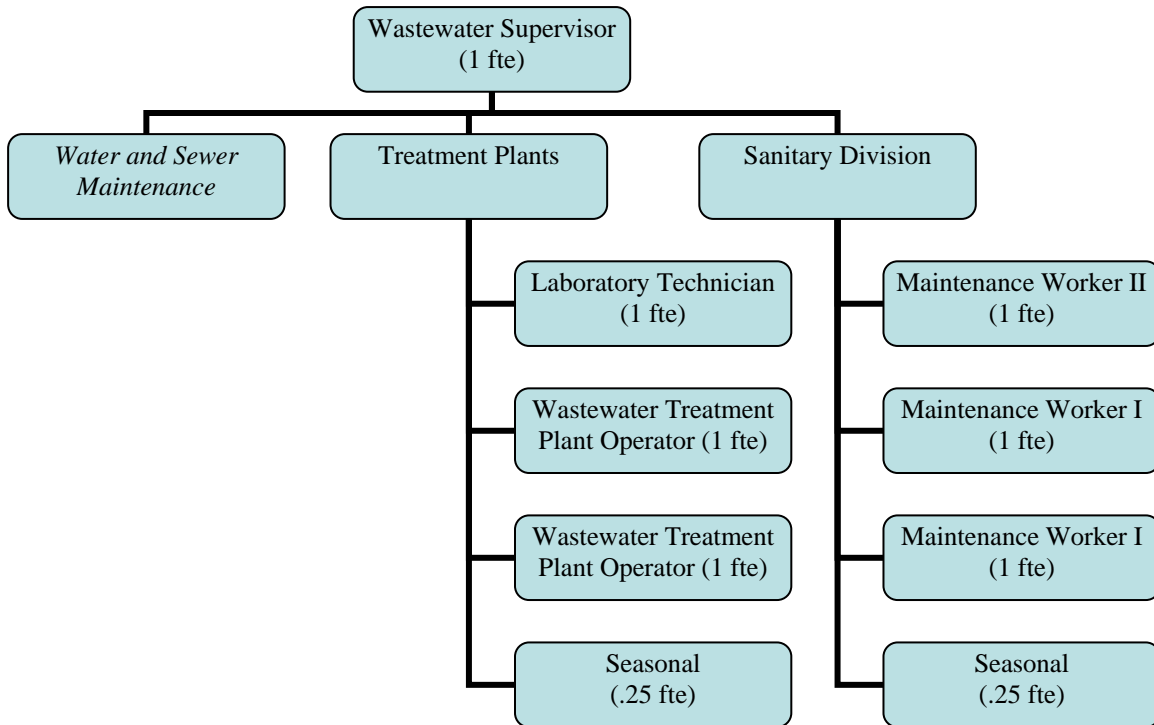
<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Commodities							
066-412-44001	Gasoline	16,765	21,494	20,000	18,000	16,000	Fuel for utilities vehicles
066-412-44002	Postage	12,748	12,941	12,000	12,000	12,000	Postage for water billing and CCR report
066-412-44011	Maintenance - Buildings	1,482	1,627	2,500	2,500	2,500	Parts and materials
066-412-44013	Maintenance - Water Mains	43,429	71,606	55,000	60,000	60,000	Parts and materials for water mains, hydrants, and restoratic
066-412-44015	Maintenance - Sanitary Sewers	5,563	6,805	15,000	7,500	0	Moved to Wastewater
066-412-44016	Maint.-Equipment & Lift Stations	4,472	18,210	15,000	7,500	8,000	Parts and materials for Water Facilities
066-412-44017	Maintenance - Vehicles	10,513	8,632	10,000	10,000	10,000	Maintenance of Utilities vehicles
066-412-44021	Uniforms	794	2,480	0	0	0	
066-412-44022	Safety Equipment	1,015	2,079	8,900	8,900	8,900	Gloves, glasses, barricades, cones, signage
066-412-44051	Electric Utilities	40,873	43,182	50,000	30,000	35,000	Electric utilities
066-412-44052	Natural Gas Utilities	5,598	4,917	4,000	4,000	4,000	Gas utilities
066-412-44053	DPWC Water Purchase	546,365	532,712	615,000	635,000	725,000	Cost to purchase Lake Michigan Water
066-412-44061	Laboratory Supplies	0	1,648	2,000	2,000	2,000	Test supplies
066-412-44063	Chemical Supplies	1,617	222	2,000	2,000	2,000	Chlorine for wells
066-412-44064	Supplies-Facilities	0	436	0	0	0	
066-412-44071	Water Tap Supplies	443	70	2,000	2,000	2,000	Parts and supplies for repair of water service lines
066-412-44072	Water Meters	36,057	43,411	50,000	60,000	80,000	New water meters and replacement program
066-412-44073	Water Meter Parts	10,059	9,906	10,000	8,000	10,000	Parts for water meters
066-412-44099	Other Parts/Materials	2,692	2,609	7,000	7,000	7,000	Maintenance and repair parts for utilities equipment
Subtotal - Commodities		740,485	784,987	880,400	876,400	984,400	
Capital Outlay							
066-412-46002	Other Equipment	5,800	9,112	155,000	155,000	230,000	Vehicle Replacement 501, 506, 469
066-412-46021	Improvements	93,411	288,898	60,000	60,000	60,000	Backup well repair #3
Subtotal - Capital Outlay		99,211	298,010	215,000	215,000	290,000	
Debt Service							
066-412-47077	Water Commission Debt	132,685	123,596	125,000	100,000	125,000	
Subtotal - Debt Service		132,685	123,596	125,000	100,000	125,000	
Interfund Transfers							
066-412-48001	General Fund	200,000	200,000	344,000	344,000	344,000	
066-412-48065	Water Capital Projects	0	0	600,000	600,000	800,000	
Subtotal - Interfund Transfers		200,000	200,000	944,000	944,000	1,144,000	
Other Expenses							
066-412-49004	Conferences/Meetings	371	450	2,000	2,000	2,000	AWWA, NPDES, local seminars conferences
066-412-49043	Safety Program	380	57	0	0	0	
066-412-49092	Depreciation Expense	0	227,421	215,000	215,000	215,000	Depreciation on Capital Assets
066-412-49099	Miscellaneous	91	195	1,000	1,000	1,000	Unanticipated expenses, petty cash
Subtotal - Other Expenditures		842	228,123	218,000	218,000	218,000	
TOTAL EXPENSES		1,886,680	2,614,957	3,383,256	3,259,400	3,606,292	

Water/Sewer Fund – Wastewater Division

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	4	4	7
Seasonal	0	0	2
Total fte	4	4	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 a Supervisor, two Plant Operators, and one Laboratory Technician in the Treatment Plant Division. The Sanitary Division consists of one Maintenance Worker II, as well as two Maintenance Worker I's. The Wastewater Supervisor has managerial responsibilities over the three staff members in the Water and Sewer Maintenance Division as well.

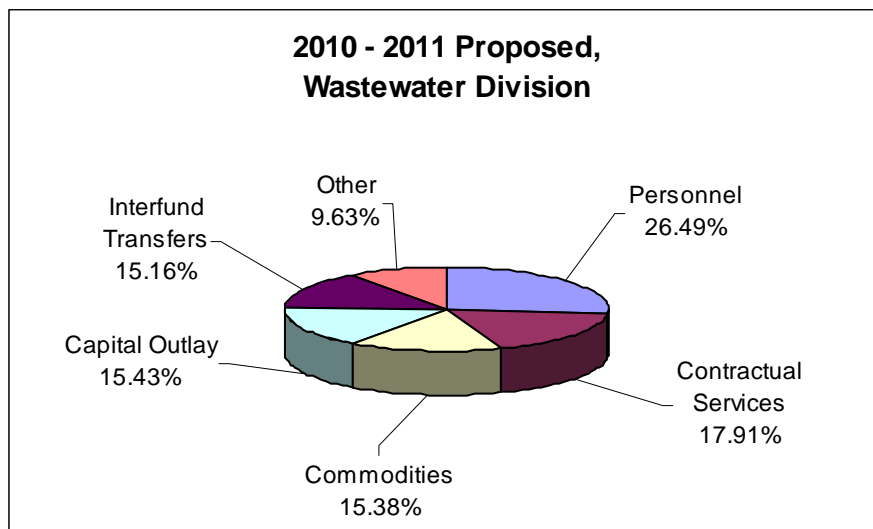
2009/2010 Accomplishments

1. Worked with wastewater upgrade consultant selection committee.
2. Assisted Baxter & Woodman with the North Plant excess flow pump station installation.
3. Worked with Industrial Pretreatment consultant.
4. Annual NPDES Wastewater Environmental Compliance Inspections, performed by representatives of IEPA and US EPA, reported that the treatment facilities are being properly operated and maintained.

2010/2011 Objectives

1. Assist consultants from Smith Engineering with treatment plant evaluation.
2. Provide adequate pretreatment monitoring to ensure that discharge standards are met by the commercial/industrial community.
3. Continue to operate and maintain the Wastewater Facilities, using cost effective methods, so that all sewage and industrial wastes generated within the City receive sufficient treatment to meet the effluent discharge and receiving water quality standards of regulatory agencies.
4. Continue to work with neighboring cities, state and federal agencies, through the DuPage River Salt Creek Workgroup, to solve mutual water quality problems.
5. Continue working with the Sanitary Sewer System maintenance by flushing and televising the sanitary infrastructure.

Expenditure



**City of Wood Dale
2010 - 2011 Proposed Budget**

Wastewater

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Personnel							
066-420-40101	Salaries	242,225	220,156	244,305	220,000	409,429	Addition of Sanitary Division
066-420-40102	Overtime Pay	14,359	17,385	15,000	15,000	15,000	
066-420-40103	System Rounds	6,326	6,037	10,000	10,000	10,000	
066-420-40104	Stand by Pay	4,381	2,325	7,000	7,000	8,000	
066-420-40106	Seasonal Employment	578	0	0	0	8,000	Seasonal staff
066-420-40107	Leave Time Buy-Back	0	1,700	2,000	0	2,000	
066-420-40108	Longevity Pay	1,805	1,900	2,000	2,000	2,000	
066-420-40111	Health Care	52,185	43,855	65,000	55,000	65,000	
066-420-40166	Certification Stipend	1,950	2,400	0	0	0	PW Admin
066-420-41101	FICA Expense	20,064	18,585	21,444	20,000	34,764	
066-420-41102	IMRF Expense	30,516	33,247	37,506	35,000	46,741	
Subtotal - Personnel		374,389	347,590	404,255	364,000	600,934	
Contractual Services							
066-420-42001	Telephone/Alarm Line	338	421	400	400	400	South plant alarm line
066-420-42003	Communications	0	0	1,000	1,000	1,000	radio and base repairs
066-420-42005	Printing	8	0	200	200	200	Printing of work orders
066-420-42011	Maintenance - Buildings	2,216	675	3,500	4,000	4,000	Contractual repair of wastewater facilities
066-420-42012	Maintenance-Lift Stations	0	1,562	0	9,000	9,000	Lining of lift stations - Transferred from Utilities
066-420-42015	Maintenance - Other Equip	9,170	7,713	15,000	15,000	15,000	Contractual repair of wastewater equipment
066-420-42017	Maintenance - Vehicles	299	750	1,500	1,500	2,500	Contractual repair of wastewater vehicles 555, 556, 557
066-420-42019	Maintenance Agreements	0	0	0	0	1,800	Ash gravity sewer - Transferred from Utilities
066-420-42022	Equipment Rental	67	51	500	500	1,500	Rental of specialized equipment
066-420-42043	Insurance Premiums	0	0	0	0	105,000	IRMA, previously all budgeted out of the General Fund
066-420-42044	Claims Settlement	0	0	0	0	6,663	IRMA deductibles, previously all out of the General Fund
066-420-42033	Laboratory Services	23,707	22,506	22,000	22,000	22,000	Lab services
066-420-42052	Operational/IEPA Fees	39,589	40,902	39,600	40,000	40,000	IEPA fees
066-420-42054	Dump Fees	33,950	34,125	60,000	60,000	60,000	contractual biosolids removal
066-420-42059	Industrial pretreatment	7	1,872	112,000	110,000	125,000	Sampling and Industrial Pretreatment Administration
066-420-42089	Education and Training	0	280	1,500	1,500	2,000	IEPA Plant Operations and Maintenance
066-420-42090	Dues and Subscriptions	1,155	175	1,200	1,200	1,200	WEF, IAWA, NIWA memberships
066-420-42213	Maintenance - Sewer Mains	40	0	0	9,000	9,000	Repair of sanitary lines - Transferred from Utilities
Subtotal - Contractual Services		110,546	111,032	258,400	275,300	406,263	

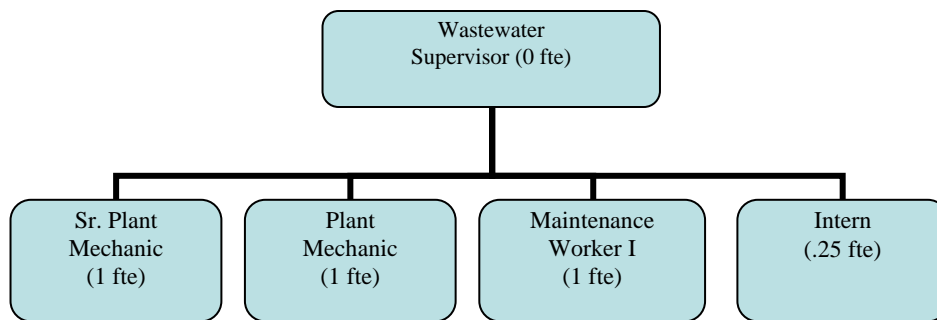
City of Wood Dale
2010 - 2011 Proposed Budget

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
Commodities							
066-420-44001	Gasoline	4,834	4,822	6,500	6,500	8,000	Fuel for wastewater vehicles
066-420-44002	Postage	11,064	12,655	12,000	12,000	12,000	1/2 amount for water/sewer bills w/ utilities
066-420-44011	Maintenance - Buildings	5,113	2,740	4,000	4,000	4,000	North and South Plant building parts and materials
066-420-44012	Maintenance-Lift Stations	0	0	0	5,000	6,000	Transferred from Utilities
066-420-44014	Maintenance-Sewer Mains	0	0	0	2,500	4,000	Transferred from Utilities
066-420-44015	Maintenance - Plant Equip	28,059	22,464	30,000	30,000	30,000	Maint and repair of pumps, electrical, and plant controls
066-420-44017	Maintenance - Vehicles	2,955	3,628	4,000	4,000	5,000	Parts to maintain wastewater vehicles
066-420-44022	Safety Equipment	68	1,805	10,600	9,000	1,500	Personal protective equipment
066-420-44051	Electric Utilities	252,328	267,711	230,000	230,000	230,000	North and South Plant, lift/booster stations
066-420-44052	Natural Gas Utilities	22,040	20,351	20,000	20,000	20,000	North and South Plant, lift/booster stations
066-420-44055	Industrial pretreatment	295	477	1,500	1,500	1,500	Sampler and flow meter parts
066-420-44061	Laboratory Supplies	2,724	3,761	2,500	3,000	4,000	Lab chemicals
066-420-44062	Plant Supplies	2,837	3,688	3,000	3,000	3,000	Flow recorder charts
066-420-44063	Chemical Supplies	13,064	15,473	20,000	20,000	20,000	Polymer, chlorine, sodium bisulfate chemicals
Subtotal - Commodities		345,381	359,575	344,100	350,500	349,000	
Capital Outlay							
066-420-46002	Other Equipment	0	249	25,000	27,000	115,000	Replacement for vehicle 468, 454, Generator 553
066-420-46021	Improvements	50,372	(8,773)	350,000	175,000	235,000	Pipe Extension, Lift Station Lining, Polymer Mixing
Subtotal - Capital Outlay		50,372	(8,524)	375,000	202,000	350,000	
Interfund Transfers							
066-420-48001	General Fund	200,000	200,000	344,000	344,000	344,000	
Subtotal - Interfund Transfers		200,000	200,000	344,000	344,000	344,000	
Other Expenses							
066-420-49004	Conferences and Meetings	47	113	2,500	2,500	2,500	WEF, APWA, IWEA and local conferences
066-420-49092	Depreciation Expense	426,935	227,420	215,000	215,000	215,000	Depreciation on Capital Assets
066-420-49099	Miscellaneous	85	724	1,000	500	1,000	Unanticipated Expenses
Subtotal - Other Expenditures		427,067	228,257	218,500	218,000	218,500	
TOTAL EXPENSES		1,507,755	1,237,930	1,944,255	1,753,800	2,268,697	

Water/Sewer Fund – Wastewater Maintenance Division

Personnel Schedule

	FY 2009	FY 2010	FY 2011
Full time	3.5	3.5	3
Seasonal	1	1	1
Total fte	3.75	3.75	3.25



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 is responsible for many maintenance functions at the Public Works/Vehicle Maintenance Garage, City Hall, Police Department, Veteran's Memorial, Train Station, Pedestrian Bridge, and various parks with their lighting and irrigation systems and numerous other City facilities. Maintenance Division staff consists, one Senior Maintenance Mechanic, one Plant Mechanic, and one Maintenance Worker 1 which are supervised by the Wastewater Supervisor.

2009 - 2010 Accomplishments

1. Sculpture Lighting

Maintenance was involved with the task of illuminating the wind sculptures at Dunklee's Park using colored LED lights. After Council approval, Plant Maintenance put together a bid document and worked on this project through completion.

2. Pedestrian Bridge Doors and Vents

Moisture issues caused by a lack of ventilation have caused the premature failure of the doors underneath this Pedestrian Bridge. Maintenance was instrumental in the replacement of these fixtures.

2010 - 2011 Objectives

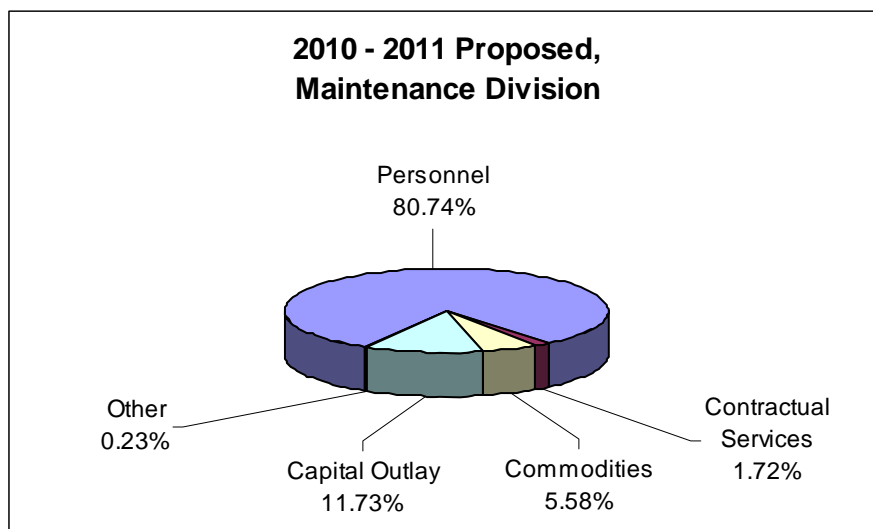
1. Continuing Education

Maintenance staff will take part in electrical, hydraulic, and telemetry training.

2. Development of a Preventative Maintenance Program

Maintenance staff will be utilizing a portion of the new Vehicle Maintenance Software to incorporate its systems into the software.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

Water/Sewer Maintenance Division

<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2019</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
Personnel							
066-489-40101	Salaries	163,074	192,097	298,411	250,000	177,403	Elimination of supervisor
066-489-40102	Overtime Pay	12,242	13,913	12,000	12,000	12,000	
066-489-40103	System Rounds	0	98	2,500	2,500	2,500	
066-489-40104	Stand By Pay	4,100	3,850	6,000	6,000	6,000	
066-489-40106	Seasonal Employment	1,024	3,528	8,000	8,000	8,000	
066-489-40107	Leave Time Buy-Back	603	861	1,000	1,000	1,000	
066-489-40108	Longevity Pay	375	925	2,000	1,000	1,000	
066-489-40111	Health Care	40,637	38,874	62,000	60,000	65,000	
066-489-40166	Certification Stipend	1,200	800	0	0	0	
066-489-41101	FICA Expense	15,017	15,223	25,238	22,000	15,904	
066-489-41102	IMRF Expense	22,225	27,514	44,380	42,000	20,930	
Subtotal - Personnel		260,497	297,683	461,529	404,500	309,737	
Contractual Services							
066-489-42003	Communications	0	0	500	500	500	Repair of vehicle radios
066-489-42005	Printing	267	281	300	300	300	Printing service orders
066-489-42015	Maintenance - Other Equipment	385	399	1,000	1,000	1,000	Contractual maintenance equipment repairs
066-489-42017	Maintenance - Vehicles	4,984	881	2,000	2,000	2,000	Contractual maintenance vehicle repairs
066-489-42022	Equipment Rental	154	230	500	500	500	Specialty tool rental
066-489-42089	Education and Training	1,100	1,755	2,000	2,000	2,000	Training and continuing education
066-489-42090	Dues and Subscriptions	0	296	300	300	300	Mechanical repair manuals, subscriptions
Subtotal - Contractual Services		6,890	3,842	6,600	6,600	6,600	
Commodities							
066-489-44001	Gasoline	5,643	6,849	7,000	7,000	6,000	Fuel for maintenance vehicles
066-489-44002	Postage	12	0	200	200	200	Return postage
066-489-44011	Maintenance - Buildings	537	792	1,200	1,200	1,200	Parts and supplies for maintenance shop
066-489-44015	Maintenance - Other Equipment	336	432	800	800	800	In house repair of maintenance equipment
066-489-44017	Maintenance - Vehicles	6,602	3,437	2,500	2,500	2,500	In house repair of maintenance vehicles
066-489-44022	Safety Equipment	133	32	700	700	700	Glasses, gloves
066-489-44099	Other Parts/Materials	5,426	5,279	10,000	10,000	10,000	Parts, supplies, misc equipment
Subtotal - Commodities		18,689	16,821	22,400	22,400	21,400	
Capital Outlay							
066-489-46002	Other Equipment	2,205	7,056	0	0	45,000	Replacement Vehicle 467
066-489-46021	Improvements	0	0	0	0	0	
Subtotal - Capital Outlay		2,205	7,056	0	0	45,000	
Other Expenses							
066-489-49004	Conferences/Meetings	0	0	400	400	400	Technical conferences seminars
066-489-49099	Miscellaneous	50	180	500	500	500	Unanticipated expenses
Subtotal - Other Expenditures		50	180	900	900	900	
TOTAL EXPENSES		288,331	325,582	491,429	434,400	383,637	



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Police Pension Fund

Personnel Schedule

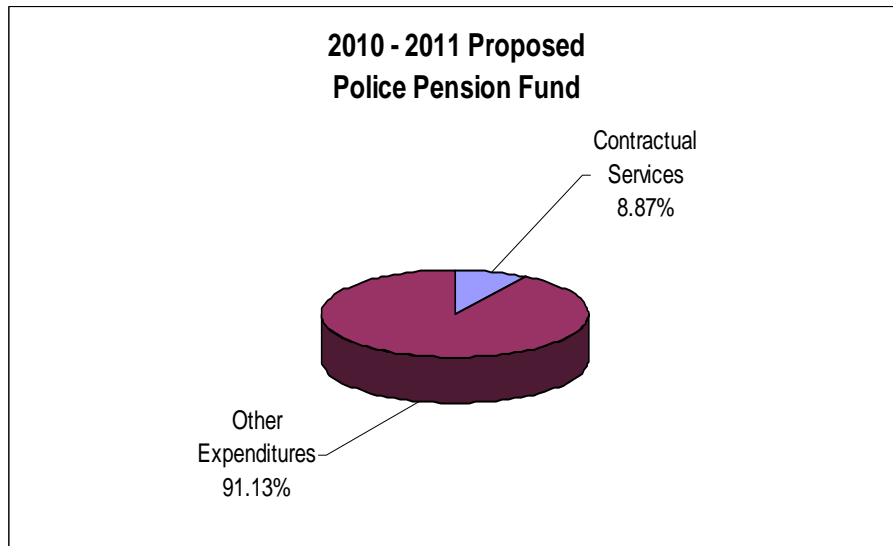
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

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.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

POLICE PENSION FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	
REVENUES							
Real Estate Taxes							
086-000-31155	Real Estate Taxes	379,034	503,440	400,796	394,539	405,473	Property Tax Levy
Subtotal - Real Estate Taxes		379,034	503,440	400,796	394,539	405,473	
Other Taxes							
086-000-32020	Replacement Taxes	0	0	0	0	0	
Subtotal - Other Taxes		0	0	0	0	0	
Other Operating Revenue							
086-000-39010	Add'l Contribution from City	102,659	0	114,441	120,698	253,704	To meet actuarial funding
086-000-39510	Participants Contributions	231,874	246,992	259,342	257,562	270,440	Employee contributions
086-000-39999	Miscellaneous Revenue	(48)	17,309	0	0	0	
Subtotal - Other Operating Revenue		334,485	264,301	373,783	378,260	524,144	
Investment Earnings							
086-000-31310	Interest on Investments	590,168	810,800	600,000	363,153	381,311	Interest on investents
086-000-31320	Dividend Income	690,652	17,692	300,000	79,664	83,647	Dividends on equities and mutuals
Subtotal - Investment Earnings		1,280,820	828,492	900,000	442,817	464,958	
Unrealized Gain and Loss							
086-000-38310	Unrealized Gain/Loss on Inv	(802,183)	(2,700,650)	100,000	1,318,102	633,743	Book gain/loss on investments
Subtotal - Unrealized Gain/Loss on Inv		(802,183)	(2,700,650)	100,000	1,318,102	633,743	
TOTAL - REVENUE		1,192,156	(1,104,417)	1,774,579	2,533,718	2,028,318	
EXPENDITURES							
Contractual Services							
086-000-42034	Professional Services	25,267	21,623	30,000	31,075	40,000	Accounting, actuary, attorney fees
086-000-44060	Investment Expense	115,943	104,409	125,000	30,596	40,000	Brokerage/trading fees
Subtotal - Contractual Services		141,210	126,032	155,000	61,671	80,000	
Other Expenditures							
086-000-49051	Benefit Payments	677,468	694,597	800,000	738,552	810,000	Payments to retirees/widows
086-000-49054	Termination Payments	43,401	0	0	0	0	
086-000-49099	Miscellaneous	6,363	8,242	40,000	9,701	12,000	Unanticipated plan fees
Subtotal - Other Expenditures		727,233	702,839	840,000	748,253	822,000	
TOTAL EXPENDITURES		868,443	828,871	995,000	809,924	902,000	
Fund Surplus (Deficit)		323,714	(1,933,288)	779,579	1,723,794	1,126,318	
Net Assets, Beginning		15,715,515	16,039,228	14,105,940	14,105,940	15,829,734	
Net Assets, Ending		16,039,228	14,105,940	14,885,519	15,829,734	16,956,052	

Special Service Area Fund

Personnel Schedule

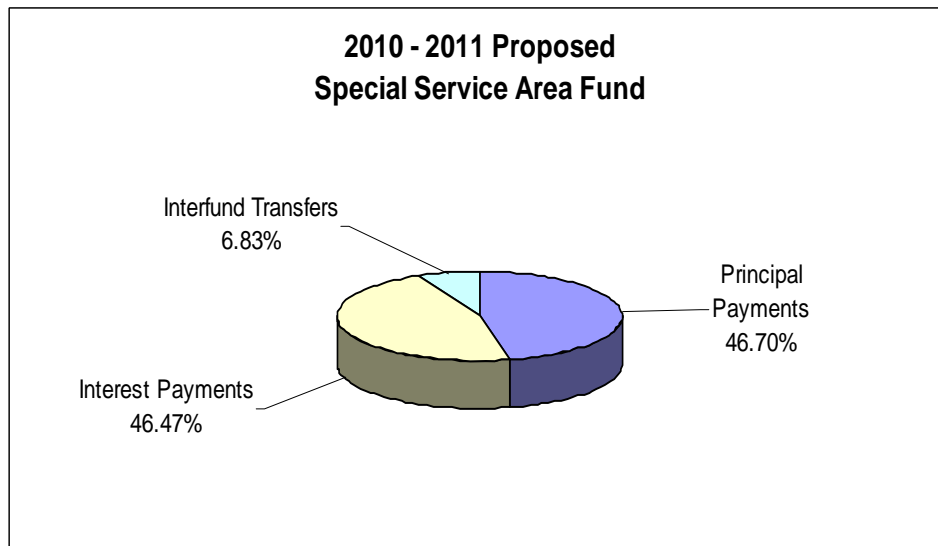
	FY 2009	FY 2010	FY 2011
Full time	0	0	0
Part time	0	0	0
Total ft	0	0	0

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.

Expenditures by type



City of Wood Dale
2010 - 2011 Proposed Budget

SPECIAL SERVICE AREA FUND

<u>Account #</u>	<u>Description</u>	<u>4/30/2008 Actual</u>	<u>4/30/2009 Actual</u>	<u>4/30/2010 Budget</u>	<u>4/30/2010 Projected</u>	<u>4/30/2011 Proposed</u>	<u>Description</u>
REVENUES							
Real Estate Taxes							
092-000-31168	R.E. Tax - SSA #6	0	0	0	0	0	
092-000-31170	R.E. Tax - SSA #8	14,739	13,940	0	0	0	
092-000-31171	R.E. Tax - SSA #11	561	8,094	14,000	13,186	13,100	
092-000-31172	R.E. Tax - SSA #12	87,896	184,466	187,000	179,943	188,000	
092-000-31173	R.E. Tax - SSA #13	204,071	302,336	298,000	298,130	300,800	
092-000-31174	R.E. Tax - SSA #14	83,827	178,430	178,000	175,567	177,750	
Subtotal - Real Estate Taxes		391,095	687,266	677,000	666,826	679,650	
Investment Earnings							
092-000-31313	Interest - SSA #5	0	0	0	0	0	
092-000-31314	Interest - SSA #6	0	0	0	0	0	
092-000-31315	Interest - SSA #7	0	0	0	0	0	
092-000-31316	Interest - SSA #8	528	198	50	28	35	
092-000-31317	Interest - SSA #9	0	0	0	0	0	
092-000-31318	Interest - SSA #11	527	159	0	10	15	
092-000-31319	Interest - SSA #12	50,191	4,172	2,000	350	425	
092-000-31320	Interest - SSA #13	150,052	36,881	2,000	600	700	
092-000-31321	Interest - SSA #14	71,748	(35,594)	2,000	450	525	
092-000-31310	Interest on investments	49,561	511	0	50	0	
Subtotal - Investment Earnings		322,607	6,327	6,050	1,488	1,700	
TOTAL REVENUE		713,702	693,593	683,050	668,314	681,350	

City of Wood Dale
2010 - 2011 Proposed Budget

<u>Account #</u>	<u>Description</u>	<u>4/30/2008</u> <u>Actual</u>	<u>4/30/2009</u> <u>Actual</u>	<u>4/30/2010</u> <u>Budget</u>	<u>4/30/2010</u> <u>Projected</u>	<u>4/30/2011</u> <u>Proposed</u>	<u>Description</u>
EXPENDITURES							
Principal Payments							
092-000-45006	Principal Pmt - SSA #6	0	0	0	0	0	
092-000-45008	Principal Pmt - SSA #8	13,000	13,000	0	0	0	
092-000-45011	Principal Pmt - SSA #11	6,100	6,400	6,800	6,800	7,100	
092-000-45012	Principal Pmt - SSA #12	75,000	80,000	85,000	85,000	90,000	
092-000-45013	Principal Pmt - SSA #13	140,000	145,000	150,000	150,000	160,000	
092-000-45014	Principal Pmt - SSA #14	75,000	75,000	80,000	80,000	85,000	
Subtotal - Principal Payments		309,100	319,400	321,800	321,800	342,100	
Construction							
092-000-46012	Construction - SSA #12	1,942,009	72,008	0	8,796	0	
092-000-46013	Construction - SSA #13	244	3,239,838	300,000	94,000	0	
092-000-46014	Construction - SSA #14	1,590,037	266,532	0	(5,080)	0	
Subtotal - Construction		3,532,290	3,578,378	300,000	97,716	0	
Interest Payments							
092-000-47001	Escrow Agent Fees	1,300	1,300	1,300	1,300	1,300	
092-000-47006	Interest - SSA #6	0	0	0	0	0	
092-000-47008	Interest - SSA #8	1,596	800	0	0	0	
092-000-47011	Interest - SSA #11	6,955	6,614	6,255	6,255	5,874	
092-000-47012	Interest - SSA #12	107,617	104,730	101,650	101,650	98,378	
092-000-47013	Interest - SSA #13	159,285	153,685	147,885	147,885	141,885	
092-000-47014	Interest - SSA #14	101,625	57,120	96,000	96,000	93,000	
Subtotal - Interest Payments		378,378	324,249	353,090	353,090	340,437	
Interfund Transfers							
092-000-48001	Transfer to General Fund	1,299,382	50,000	50,000	50,000	50,000	
Subtotal - Interfund Transfers		1,299,382	50,000	50,000	50,000	50,000	
Other Expenditures							
092-000-49034	Legal Fees	0	0	0	0	0	
092-000-49082	Professional Fees - SSA #12	16,814	0	0	0	0	
092-000-49083	Professional Fees - SSA #13	34,546	38,266	0	0	0	
092-000-49084	Professional Fees - SSA #14	11,358	0	0	0	0	
092-000-49098	Miscellaneous Fees	20	0	0	0	0	
Subtotal - Other Expenditures		62,738	38,266	0	0	0	
TOTAL EXPENDITURES		5,581,887	4,310,293	1,024,890	822,606	732,537	
Fund Surplus (Deficit)		(4,868,185)	(3,616,700)	(341,840)	(154,292)	(51,187)	
Fund Balance - Beginning		9,279,297	4,411,112	794,411	794,411	640,119	
Fund Balance - Ending		4,411,112	794,411	452,571	640,119	588,932	



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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
	490	Storm Sewer Maintenance Division
	499	Central Services
Water	412	Public Utilities Division
	420	Wastewater Division
	489	Plant Maintenance Division

CITY OF WOOD DALE, ILLINOIS

Principal Employers

April 30, 2009

<u>Taxpayers</u>	<u>Rank</u>	<u>Employees</u>	<u>% of Total Population</u>	<u>Product / Service</u>
Household Retail Services	1	1674	12.08%	Personal Credit Institution
Quest Diagnostics	2	750	5.41%	Blood Test/Clinical Lab
Videojet Systems	3	506	3.65%	Labeling and Ink Jet
Market Day	4	490	3.54%	Food Products
AAR Corporation	5	471	3.40%	Aircraft Equipment
Tempco Electric Heater	6	364	2.63%	Manufacturer Electric Heaters
Michael Lewis	7	201	1.45%	Food Services
Target Stores	8	180	1.30%	General Merchandise
Jewel Food Stores	9	165	1.19%	Food Paroducts
Majesty Maintenance, Inc.	10	150	1.08%	Janitorial Service

Information was not available for nine years ago.

Data Source

Wood Dale City Clerk

CITY OF WOOD DALE, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
General Government										
City Clerk										
Business/Vending Licenses Issued	860	629	812	846	N/A	N/A	N/A	N/A	N/A	N/A
Finance										
Vehicle Stickers Issued	9,893	9,173	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accounts Payable Checks Processed	3,584	3,705	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Community Development										
Building Permits Issued										
Residential Permits Issued	99	192	195	69	57	121	68	60	69	N/A
New Construction	5	64	49	36	14	9	9	15	18	N/A
Remodel	94	103	146	33	43	112	59	45	51	N/A
Industrial/Commercial Permits Issued	67	81	48	25	29	70	53	47	54	N/A
New Construction	1	1	2	3	1	2	0	0	5	N/A
Remodel	66	80	46	22	28	68	53	47	49	N/A
Total Building Permit Valuation	11,432,181	25,369,994	51,085,919	27,251,046	11,081,861	12,984,941	7,578,115	6,955,888	14,787,403	N/A
Public Safety										
Calls for Service										
Officer Initiated	18,504	19,149	19,456	18,868	19,934	19,701	19,866	18,433	17,434	17,550
9-1-1	13,389	14,311	14,896	14,470	15,349	15,479	14,854	13,421	12,018	12,734
Total Accident Investigations	5,115	4,838	4,560	4,398	4,585	4,222	5,012	5,012	5,416	4,816
Property Damage	502	552	522	555	581	574	619	658	740	773
Personal Injury	449	473	464	489	512	504	531	579	641	640
Fatalities	53	79	58	66	68	70	88	79	98	133
	0	0	0	0	0	0	0	0	1	0
Crime Index Part 1 Offense										
Homicide	0	0	0	0	0	0	0	0	0	0
Criminal Sexual Assault	0	0	3	2	2	2	4	0	2	1
Robbery	4	1	1	1	2	3	3	3	3	2
Aggravated Assault /Battery	78	126	125	123	125	103	123	112	100	80
Burglary	40	20	34	20	32	28	34	33	34	24
Theft	210	204	184	218	205	209	204	215	302	232
Motor Vehicle Theft	11	9	14	10	7	15	20	15	17	11
Arson	0	1	1	0	0	0	0	0	0	1
Total Part 1 Offenses	343	361	362	374	373	360	388	378	458	351
Parking Violations	1,661	2,288	3,052	2,488	2,119	2,482	2,656	2,588	2,491	2,270
Traffic Violations (includes DUI violations)	8,561	7,049	8,092	7,711	9,181	8,895	9,529	7,134	6,723	6,830
DUI Violations	171	187	139	162	117	174	125	90	117	97
False Alarm Responses	1,064	904	839	963	826	N/A	N/A	N/A	N/A	N/A
Public Works										
Streets										
Street Sweeping										
Curb Lane Miles Swept	248	248	167	165	N/A	N/A	N/A	N/A	N/A	N/A
Cubic Yard of Waste Collected	2,000	2,100	1,300	1,280	N/A	N/A	N/A	N/A	N/A	N/A
Snowplowing										
Number of Snow Events	35	32	23	19	N/A	N/A	N/A	N/A	N/A	N/A
Inches of Snow Fall	53	45	21	17	N/A	N/A	N/A	N/A	N/A	N/A
Right of Way Mowing										
Acres Mowed	57	57	40	40	N/A	N/A	N/A	N/A	N/A	N/A
Total Number of Parcel Segments Mowed	80	85	94	94	N/A	N/A	N/A	N/A	N/A	N/A
Sidewalk Replaced/Repaired (Squares)	497	138	0	0	N/A	N/A	N/A	N/A	N/A	N/A
Regulatory Signs Installed	83	60	100	100	N/A	N/A	N/A	N/A	N/A	N/A
Dail-A-Ride Programs Rides	2369	2143	2320							

CITY OF WOOD DALE, ILLINOIS

Operating Indicators (Cont.)

Last Ten Fiscal Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
General Government (Cont.)										
Public Works (Cont.)										
Vehicle Maintenance										
Repair Orders Completed	1023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PM Services	186	363	198	206	240	228	222	237	227	177
General Repairs	519	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Brake jobs	25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tire Service	131	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Replacemtn	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Repairs	41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Snow Fighting Related	79	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Landscape/Street Sweeping	43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Outsourced Services	40	35	0	0	0	0	0	0	0	0
Plant Maintenance										
Repair Orders Completed	1,172	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
General Maintenance Repairs	471	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Preventative Maintenance	123	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Installions/Conversions	22	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Snow Fighting Related	34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Landscape Maintenance	43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Miscellaneous Services	414	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Outsourced Services	65	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water										
Average Daily Consumption	1,265,352	1,180,956	1,510,901	1,693,361	1,374,470	1,422,781	1,373,938	1,394,436	1,440,992	1,638,767
Residential	345,243,868	320,629,000	322,518,000	403,376,000	343,178,000	369,034,000	356,768,000	343,383,000	335,764,000	379,282,000
Industrial /Commercial	116,609,613	110,420,000	138,612,000	161,805,000	154,763,000	169,208,000	151,474,000	149,263,000	160,122,000	182,350,000
Peak Daily Consumption										
Water Main Breaks	50	49	39	36	31	49	28	33	49	47
Total Hydrant flushing	969	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
System 1	736	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
System 2	233	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Valves Exercised	405	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
System 1	342	243	253	832	862	N/A	N/A	546	N/A	N/A
System 2	63	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Billing Accounts										
Residential	4,581	4,345	4,046	4,057	4,008	4,067	3,960	3,985	4,102	3,865
Industrial /Commercial	544	482	510	511	514	516	520	529	527	569
Municipal/Church/School	23	22	22	22	22	22	19	N/A	N/A	N/A
Hydrant Meters in service	6	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wastewater										
Average Daily Treatment	2,466	2,403	2,515	1,897	1,835	2,081	2,313	2,521	2,075	2,145
Excursions /Violations	0	0	0	0	0	0	2	1	2	0

Data Source

Various City Departments

CITY OF WOOD DALE, ILLINOIS

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

Function/Program	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Buildings	3	3	3	3	3	3	3	3	3	3
Streets (Miles)	47	47	47	47	47	47	47	47	47	47
Sidewalks (Miles)	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7
Street Lights	436	436	436	436	436	436	436	436	436	436
Water										
Water Mains (Miles)	75	75	70	70	70	70	70	70	70	70
Wastewater										
Sanitary Sewers (Miles)	68.5	68.5	66.5	66.5	66.5	66.5	66.5	66.5	66.5	66.5
Storm Sewers (Miles)	38	38	38	38	38	38	38	38	38	38

Data Source

City Capital Asset Records

CITY OF WOOD DALE, ILLINOIS

Principal Property Taxpayers

Current Year and Nine Years Ago

2008				1999			
Taxpayers	Type of Business	Equalized Assessed Value	Percentage of Total Assessed Valuation	Taxpayers	Type of Business	Equalized Assessed Value	Percentage of Total Assessed Valuation
AMB Partners II Local LP	Real Estate Developer	\$ 11,947,540	1.640%	Chicago Industrial Portfolio	Real Estate Developer	\$ 19,336,820	4.450%
SuperValu	Grocery Store	7,364,500	1.010%	Hamilton Partners	Real Estate Developer	9,428,360	2.170%
Videojet	Technology Company	5,960,130	0.820%	Wood Dale Wheeling Corp		7,215,370	1.660%
Household Finance Corp	Financial Institution	5,944,320	0.820%	Household International	Financial Institution	6,331,510	1.460%
Freightliner	Auto Sales	4,882,270	0.670%	1450 Fashion Island Blvd		6,318,960	1.410%
Parkway Bank	Financial Institution	4,694,840	0.640%	Wells Operating Partnership		5,353,310	1.230%
Eskay Screw	Manufacturing	3,635,930	0.500%	Essex House Condominium		5,092,310	1.170%
Michael Lewis	Food Service	3,484,900	0.480%	PM Realty Advisors Inc	Real Estate Developer	4,403,240	1.010%
Trammel Crow	Real Estate Developer	3,449,090	0.470%	Cabot Industrial Properties	Real Estate Developer	3,600,890	0.830%
Morgan Stanley	Real Estate Developer	<u>2,575,730</u>	<u>0.350%</u>	Freightliner	Auto Sales	<u>3,575,930</u>	<u>0.820%</u>
		<u>\$ 53,939,250</u>	<u>7.400%</u>			<u>\$ 70,656,700</u>	<u>16.210%</u>

2008 Equalized Assessed Valuation = \$728,012,274

1998 Equalized Assessed Valuation = \$434,076,711

CITY OF WOOD DALE, ILLINOIS

Sales Tax Collected by Category

Last Ten Calendar Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
General Merchandise	\$ 493,736	412,321	278,125	279,747	292,417	280,129	278,478	274,484	252,578	256,053
Food	417,692	409,895	348,797	342,496	339,221	356,930	368,652	372,747	380,558	347,575
Drinking and Eating Places	387,882	280,867	191,967	186,256	175,868	167,905	150,035	151,115	127,065	135,212
Apparel	52	10,672	10,138	10,094	10,402	10,437	9,781		10,968	12,122
Furniture and H.H. and Radio	136,156	86,376	63,660	65,377	177,150	162,879	162,137	161,957	188,125	109,562
Lumber, Building, Hardware	273,697	227,107	207,644	215,339	217,659	160,518	159,738	170,983	170,131	168,339
Automobile and Filling Stations	661,147	450,335	269,170	262,202	220,110	177,042	181,062	202,622	194,736	124,127
Drugs and Miscellaneous Retail	554,349	444,651	307,346	251,426	237,531	193,314	184,708	207,995	197,299	214,853
Agriculture and All Others	1,868,865	1,381,899	1,031,986	1,127,552	1,256,409	1,220,523	1,220,358	1,434,551	1,197,472	840,596
Manufacturers	311,766	241,638	155,777	138,260	145,901	495,570	389,235	480,792	535,862	437,087
	<u>\$ 5,105,343</u>	<u>3,945,761</u>	<u>2,864,610</u>	<u>2,878,749</u>	<u>3,072,668</u>	<u>3,225,247</u>	<u>3,104,184</u>	<u>3,457,246</u>	<u>3,254,794</u>	<u>2,645,526</u>
City Direct Sales Tax Rate	2.00%	2.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Data Source

Illinois Department of Revenue

CITY OF WOOD DALE, ILLINOIS

Demographic Statistics

Last Ten Fiscal Years

Calendar Year	(1) Population	(1) Per Capita Income	Equalized Assessed Valuation	Personal Income	(2) Unemployment Rate
2008	13,855	27,965	\$ 728,012,274	10,983	7.20%
2007	14,314	25,507	684,134,731	10,576	4.80%
2006	14,314	25,507	654,210,666	10,268	4.70%
2005	13,535	27,136	604,534,341	9,696	4.90%
2004	13,535	27,136	564,376,589	9,663	4.70%
2003	13,535	27,136	527,702,854	9,769	4.90%
2002	13,535	27,136	506,458,140	9,808	5.10%
2001	13,535	27,136	471,666,789	9,578	2.60%
2000	12,394	20,595	449,360,480	9,595	2.70%
1999	12,394	20,595	434,076,711	9,428	2.80%

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

Direct and Overlapping Sales Tax Rates

Last Ten Calendar Years

Calendar Year	City Direct Rate	DuPage County Water Commission	Regional Transportation Authority	DuPage County	State of Illinois	Total Sales Tax Rate
2008	2.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2007	2.00%	0.25%	0.25%	0.25%	5.00%	7.75%
2006	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2005	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2004	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2003	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2002	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2001	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2000	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
1999	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%

Data Source

City and County Records

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.

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.

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

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.

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.

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.

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

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.

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
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
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
PW: Public Works
RFI: Request for Information
RFP: Request for Proposal
RFQ: Request for Qualifications
SHRM: Society for Human Resource Management
USEPA: United States Environmental Protection Agency
WEF: Water Environment Federation
ZBA: Zoning Board of Appeals