



# CITY OF WOOD DALE

## PUBLIC NOTICE

In accordance with the Governor's Executive Orders, the Illinois Department of Public Health (IDPH) Regulations and the Centers for Disease Control (CDC) Guidance, the City has determined that in-person Meetings or Meetings conducted under the purview of the Open Meetings Act is not practical or prudent; therefore, remote participation is permitted. Accordingly, City Hall will be closed to the public, except for essential services.

IN ACCORDANCE WITH THE STATUTES OF THE STATE OF ILLINOIS AND THE ORDINANCES OF THE CITY OF WOOD DALE, NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL WILL CONTINUE ITS REGULAR STANDING COMMITTEE MEETINGS AT 7:30 P.M. ON THURSDAY, FEBRUARY 25, 2021 IN THE COUNCIL CHAMBERS OF THE CITY HALL, 404 NORTH WOOD DALE ROAD, WOOD DALE, ILLINOIS, FOR THE PURPOSES SET FORTH IN THE FOLLOWING AGENDAS:

During the COVID-19 Pandemic, anyone wishing to participate in the public meeting of the City Council may do so from another location, as City Hall is closed to the Public, to ensure the safety of the public and Staff, by Zoom Teleconferencing. The Dial-In Number for the meetings will be (312) 626-6799 and the Meeting ID will be 897-8837-9131. Anyone wishing to attend may address the City Council by sending an email to the City at [PublicComment@wooddale.com](mailto:PublicComment@wooddale.com) by 4:00 p.m. the day of the Meeting.

**REVISED AGENDA**  
STANDING COMMITTEES  
OF THE  
CITY OF WOOD DALE, ILLINOIS  
FEBRUARY 25, 2021

### **I. FINANCE & ADMINISTRATION COMMITTEE**

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes of Meeting
  - i. February 11, 2021 Finance & Administration Committee Minutes
- D. Report and Recommendation
  - i. FY 2022 BUDGET
- E. Items to be Considered at Future Meetings
- F. Adjournment

**POSTED IN CITY HALL ON FEBRUARY 22, 2021 AT 4:00 PM  
LYNN CURIALE, CITY CLERK  
BY: MAURA MONTALVO, CITY DEPUTY CLERK**



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**FINANCE & ADMINISTRATION**  
**COMMITTEE MINUTES**

VIA ZOOM

Committee Date: February 11, 2021  
Present: Ald. Catalano, Jakab, Messina, Sorrentino, Susmarski  
and Woods  
Absent: Ald. E. Wesley and R. Wesley  
Also Present: Mayor Pulice, Treasurer Porch, Clerk Curiale, City Manager  
Mermuys, Deputy Chief Frese, B. Wilson, A. Lange  
Meeting Convened at: 7:49 p.m.

**APPROVAL OF MINUTES:**

Ald. Woods made a motion, seconded by Ald. Susmarski, to approve the minutes of the January 28, 2021 Committee meeting as presented. A roll call vote was taken with the following results:

Ayes: Ald. Catalano, Jakab, Messina, Sorrentino, Susmarski & Woods  
Nays: None  
Abstained: None  
Motion: Carried

**REPORT & RECOMMENDATION:**

PRAIRIE FEST 2021

**DISCUSSION:**

Grant Paplauskas reported that due to the Pandemic, Prairie Fest 2020 was postponed to 2021. To host this Fest in July, planning would need to start immediately; however, the month of July is still an unknown by the State of Illinois. Distribution of the COVID vaccine has been slow, and herd immunity is not expected until fall or later, so all special events are unpredictable at this time.

Mr. Paplauskas further explained how the City's Tourism revenue has been severely impacted due to no one staying at the local hotels. In addition, it may be impossible to try to obtain funding from sponsors for a fest that may or may not occur. The Special Events Committee concluded that it is not in the City's best interest to hold a fest this year and



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voted to postpone it to 2022. They would like to do smaller events on a reduced scale that will keep people socially distanced, depending on CDC and IDPH guidelines.

**VOTE:**

Ald. Sorrentino made a motion, seconded by Ald. Jakab, based on staff's recommendation, to delay Prairie Fest until 2022. A roll call vote was taken, with the following results:

Ayes:	Ald. Catalano, Jakab, Messina, Sorrentino, Susmarski & Woods
Nays:	None
Abstained:	None
Motion:	Carried

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

- Budget – February 25
- Stimulus Guidelines – March 11
- Audit RFP – March or April
- Investment Policy – March or April

**ADJOURNMENT:**

Ald. Susmarski made a motion, seconded by Ald. Catalano, to adjourn the meeting at 7:53 p.m. Upon a roll call vote, the motion carried unanimously.

*Minutes taken by Eileen Schultz*



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## **REQUEST FOR COMMITTEE ACTION**

Referred to Committee: February 25, 2021  
Subject: FY 2022 Budget Slides  
Staff Contact: Brad Wilson  
Department: Finance

**TITLE:** FY 2022 Budget

### **RECOMMENDATION:**

Provide feedback on the proposed FY 2022 budget document.

### **BACKGROUND:**

N/A

### **ANALYSIS:**

Attached you will find slides which we will use to frame the budget conversation. The information for each department is a total of each expenditure category (personnel, contractual, etc.), comparing the FY 2021 budget to the FY 2022 budget with the numeric and percentage change. Notes about significant changes to each category are also included when needed.

These slides will be projected on the screen for all to see, and as mentioned above will provide a nice framework as we work through the budget document. There will be discussion on each slide, to the extent that discussion is warranted.

To the greatest extent possible, we will make every effort to discuss the items in order, and when they appear in the book. There are no expanded level items this year, and aside from changing the method for how we are accounting for health care costs and closing out Central Services, there is nothing “new”; no new personnel, no new services, etc.

The process for the budget meeting will look like this (also found on page 4 of the slides):

- Process
  - Each department or fund has a sheet
  - Expanded Level sheets were applicable (green or red) – None this year!
  - Gain consensus on each before moving on
- Begin with Overview of the entire budget
- General Fund
- Special Revenue
- Capital Projects
- Enterprise
- Internal Service
- Trust/Agency Funds
- February 25<sup>th</sup> - Beginning through as much as possible
- March 11<sup>th</sup> - Remainder (if needed)

**DOCUMENTS ATTACHED**

- ✓ FY 2022 Budget slides
- ✓ FY 2022 Budget DRAFT





CITY OF  
WOOD DALE

# ANNUAL BUDGET

EST.  1928

FISCAL YEAR: MAY 1, 2021-APRIL 30, 2022



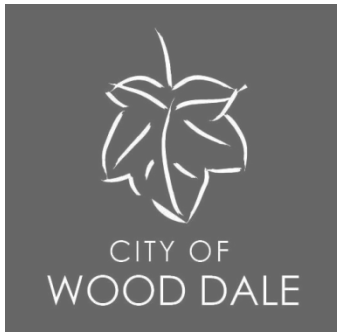
# Table of Contents

I.	Introduction	
	Budget Message.....	4-14
	Employee Data.....	15-19
II.	Financial Summaries	
	Revenues.....	20-22
	Expenditures.....	23-30
	Budget Summary and Change in Balances.....	31-34
III.	General Fund	
	Narrative.....	35
	Revenues.....	36-37
	Expenditure by Department/ Change in Fund Balance.....	38
	Administration.....	39-44
	City Clerk.....	45-46
	Community Development.....	47-50
	Finance.....	51-53
	Legal.....	54-55
	Police.....	56-59
	Board of Fire & Police.....	60-61
	Public Works Administration.....	62-64
	Streets Division.....	65-68
	Vehicle Maintenance Division.....	69-71
	Central Services.....	72-74
IV.	Special Revenue Funds	
	Road and Bridge Fund.....	75-76
	Motor Fuel Tax Fund.....	77-78
	Tourism Fund.....	79-81
	Narcotics Forfeiture Fund.....	82-83
	TIF District #1.....	84-85
	TIF District #2.....	86-87
V.	Capital Project Funds	
	General Capital Projects Fund.....	88-90
	Land Acquisition Fund.....	91-92



VI.	Enterprise Funds	
	Commuter Parking Lot Fund.....	93-95
	Sanitation Fund.....	96-97
	Water/Sewer Capital Projects Fund.....	98-99
	Water/Sewer Fund Narrative & Revenues.....	100-102
	Utilities Division.....	103-106
	Wastewater Division.....	107-110
	Capital.....	111-112
VII.	Internal Service Funds	
	CERF.....	113-118
VIII.	Trust/Agency Funds	
	Police Pension Fund.....	119-120
	Special Service Area Fund.....	121-123
IX.	Appendix	
	Department Directory.....	124
	Glossary of Terms.....	125-132
	Common Acronyms.....	133-134





TO: Mayor and City Council  
FROM: Jeff Mermuys, City Manager and Brad Wilson, Finance Director  
DATE: February 12, 2021  
RE: Letter of Transmittal – FY 2021 - 2022 Proposed Budget

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We are pleased to present to you the FY 2021 - 2022 proposed budget for the City of Wood Dale. The budget incorporates the total program of City expenditures and supporting revenues for the coming year, and maintains the City's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the City Code, and generally accepted accounting principles.

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

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

### **BUDGET PROCESS**

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

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

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

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

## BUDGET OVERVIEW

<b>GENERAL FUND</b>
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### PROPOSED REVENUES

The FY 2021 - 2022 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$15,274,017 (including interfund transfers). This represents a decrease of \$184,078 or (1.19%), versus the FY 2021 budget. Relative to FY 2021 projections, this is a decrease of \$12,783 or (0.08%). Major categories of City revenue are described in greater detail in the Major Revenues section.

Category	FY 2021 Budget	FY 2021 Projected	FY 2022 Proposed
Taxes	10,556,550	10,309,240	10,790,472
Licenses & Permits	1,427,580	949,725	1,417,580
Intergovernmental	4,620	784,373	4,620
Charges for Services	951,745	904,789	504,745
Fines, Fees, Forfeits	1,044,600	598,325	1,044,600
Investment Income	295,000	402,625	362,500
Miscellaneous	105,000	289,723	101,500
Interfund Transfers	1,073,000	1,048,000	1,048,000
<b>Total</b>	<b>15,458,095</b>	<b>15,286,800</b>	<b>15,274,017</b>

## PROPOSED EXPENDITURES

FY 2022 expenditures in the General Fund reflect general operations of the City and total \$15,067,176 including interfund transfers. This represents a decrease of \$246,657, or (1.61%), compared to the FY 2021 budget expenditures.

Category	FY 2021 Budget	FY 2021 Projected	FY 2022 Proposed
Personnel	8,383,356	7,894,628	9,765,920
Contractual Services	4,393,180	4,469,908	2,633,518
Commodities	364,550	325,487	351,050
Capital Outlay	94,050	86,503	95,500
Interfund Transfers	200,000	200,000	200,000
Other	1,873,697	1,761,264	2,021,188
<b>Total</b>	<b>15,308,833</b>	<b>14,737,790</b>	<b>15,067,176</b>

## CHANGE IN FUND BALANCE

The proposed General Fund Budget has a surplus of \$206,841. While this is larger than in past years, there is a short-term revenue stream (another 1 – 2 years at most) that we are being conscience of, and not adding new programs or staff that would need to be cut once that revenue stream goes away. Additionally, the entire process speaks to the dedication of City Staff and its Elected Officials to make tough choices in order to achieve a balanced budget.

Even before accounting for this surplus, the General Fund reserve remains healthy. Overall, the General Fund budget is projected to end FY 2022 with a fund balance, as a percentage of total operating expenditures (excluding transfers), of 66.94% or just over 6 months. This is up slightly from the projected 67.04% of total operating expenditures at the end of FY 2021 as presented. The City Council’s conservative approach to spending, and willingness to make tough decisions when the situation dictates, has enabled the City to use fund balance for what it was intended: to make up the gaps between revenues and expenditures in years when the economy is not strong, or complete/partake in projects that will enhance the City as a whole.

## CHALLENGES

The General Fund has a modest surplus. Due to many tough decisions and structural changes made to the General Fund over the past number of fiscal years, coupled with a few increasing revenue sources, the construction of the FY 2022 budget was on par with the construction of previous budgets. This year there were no expanded level items, no new personnel and is largely as “status quo”. The increase in the contribution to the Police Pension Fund included in the FY 2021 is slightly more than \$192,000 over the FY 2021 budget; the previous year over year increase was approximately \$67,000.

Beginning with the FY 2015 budget, the Tourism Fund will be doing a reimbursement transfer just like the Metra, Sanitation, and Water/Sewer Funds. In the FY 2016 budget, this

amount increased due to the anticipation of higher costs to manage the Prairie Fest; the amount was increased in the FY 2019 budget and remained steady since.

There are no service reductions in the proposed FY 2022 budget. The service increases/enhancements proposed in previous budgets remain in the FY 2022 budget. That being said, there were no major modifications or structural changes made in order to achieve a balanced budget.

### **Revenue Modifications**

The General Fund budget has no new revenue streams in it this fiscal year, however a number of revenues are now better known for budgeting purposes, some existing revenues continue to expand at a moderate pace, and some will see a temporary dip due to external forces outside of the City's control.

- 1) Revenues have largely remained steady, a very good sign for the City and its diverse mix of revenues and it not relying too heavily on any one source for its success.
- 2) Building Permit revenue continues to be very strong, based upon the improving economy leading to larger scale projects, specifically within in the industrial park.
- 3) Due to the continued increase in new businesses coming online during late FY 2021 and early FY 2022, the City was able to hold its Sales Tax number consistent from year to year, despite the ongoing COVID-19 pandemic.
- 4) The Employee Health Care Reimbursement went to \$0 in this budget, which led to an offset of the expense related to health care. This is due how the new ERP system accounts for those expenses within its payroll module.
- 5) The City's Telecommunication Tax revenue is down more than \$200,000 when compared the FY 2017 actual number, and down roughly another \$200,000 on a budgeted basis year over year. This revenue stream has seen steady declines over the past 5 years following many years of steady increases. Changes to pricing and "bundles" have led to collection issues related to this tax. Unfortunately the City has no direct control over this revenue stream, and it appears that it would take a change in Federal and/or State legislation to change the long-term trend of this revenue source. We are looking into other revenues to offset this decline, however additional time is needed to identify, vet and implement any such new revenue stream.
- 6) Overall caution due to the continued COVID-19 pandemic and it will influence revenues during the coming fiscal year.

### **Expenditure Modifications**

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

- 1) Closed the Central Services Department. All of the line items within Central Services have been allocated to the department that had budgetary control of it. Those departments have seen an increase, however no greater than what would have occurred had those line items stayed in Central Services.

- 2) Another significant change is the accounting for health care costs. Previously the expense was budgeted out of Central Services. Beginning with this budget, those costs will be budgeted out of the department in which the costs are incurred, net of the employee contribution. This change is being made based upon how the new ERP system accounts for those expenses within its payroll module.
- 3) An increase of around 5% in aggregate for the City's health care costs.
- 4) A decrease in the City's IMRF rate of 0.84%. This is largely due to increased investment returns.
- 5) Increase in salaries in accordance to current agreements and/or polices. The Public Works (Local 150) contract expires as of April 30<sup>th</sup>, 2021.

### **Summary**

The challenges faced during the construction of this year's budget were not dissimilar from previous years. The changes that were implemented over the few years and those included in this year's budget might not be the most popular, they were done to address the core issue(s) that were being presented. Staff feels that these changes were necessary to structurally fix the General Fund to help ensure its long-term viability. Entering into the sixth year after some of the changes were implemented, they seem to be working well and accomplishing what they were intended to.

<b>SPECIAL REVENUE FUNDS</b>
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The City faced no significant challenges when preparing the budgets for the Special Revenue Funds. Below are some highlights of each fund:

Road & Bridge: Continue to do City signage, street sweeping, and certain gas lights within town. Money is being transferred to CERF to begin funding the replacement of the City's fleet of snow plows.

Motor Fuel Tax: Continue to perform street light maintenance, pay for City street lights, and the purchase of salt.

Tourism: Continue to fund the annual Special Events, Dial-A-Ride, Streetscape, Convention Bureau contribution, and other projects to promote the City. Due to COVID-19, revenues into the Fund has seen a significant decrease.

Narcotic Forfeiture: Continue to support the City's K-9 unit. There are no new projects or additional items for the Narcotic Fund this budget year.

## **CAPITAL PROJECT FUNDS**

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

General Capital Projects Fund: The budget for this Fund is a function of the 5-year CIP that the City prepares and reviews annually in January. This year the CIP calls for projects that are approximately \$1.7 million greater than revenues. Total projects programmed for this Fund is just under \$14.9 million, and a significant portion of this amount will be paid for via a bond issuance and/or low interest loan from the State.

Land Acquisition Fund: There are currently planned expenditures out of this Fund for FY 2022 as presented, however that could change as the fiscal year progresses. Any land acquisition would be contingent upon appraisals and Council approval.

## **INTERNAL SERVICE FUNDS**

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

Capital Equipment Replacement Fund: The Capital Equipment Replacement Fund (CERF) was created in the FY 2016 budget. The fund will serve as a sinking fund for all Cities vehicle replacements. While operating within the ERF structure, the City did a “pay as you go” replacement method, which while functional, led to wide swings from year to year in the required funding levels. These swings made consistent funding of the program a challenge. Under the CERF method, the City takes a certain percentage of future year costs and funds them today, which allows for a more normalized (smoothed) funding requirement, but also the flexibility to move a vehicle up or back a year without needed excess or emergency funds.



## ENTERPRISE FUNDS

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

Commuter Parking Lot: Continue to maintain the depot station and parking lot. The FY 2022 budget includes money for maintenance and general upkeep of the depot station and parking lot. This project was pushed back from FY 2021. Also, included is the ninth payment to the General Fund for the money used to reconstruct the parking lot in FY 2013, via an increase in the interfund transfer amount.

Sanitation: Continue to provide, via Flood Brothers, refuse, recycling, and yard waste collection services to the residents. This will be the fourth year with Flood Brothers, as they were awarded a 5 year contract after a competitive bid process. As with Republic Services, Flood Brothers will maintain ownership of all of the garbage and recycling carts, effectively making this Fund money in, money out. The only additional line in this Fund is for the “Wood Dale for a Greener Tomorrow” committee.

Water/Sewer Capital Projects: This Fund was closed effective the beginning of FY 2022, and the expenses associated with it were moved a to new “Capital” division within the Water/Sewer Operating Fund. The funding source for this Fund was the Water/Sewer Fund, so it ultimately made sense to combine instead of treating them separately.

Water/Sewer Fund: Continue to deliver potable water via the DuPage Water Commission, and treat the discharge via the City’s wastewater treatment plant. Rates were recently increased to cover the debt service for the treatment plant project and provide needed funding for future water and sewer capital projects. That being said, water or sewer rates may still need to be increased in the coming years to pay for these capital needs and provide liquidity for the system.

## TRUST/AGENCY FUNDS

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

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

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

## **PERSONNEL**

The FY 2022 budget, as presented, when compared to the FY 2021 budget, shows a net decrease in 1 to the full time employee count. This was a position that was included as an expanded level item in the FY 2021 budget, however due to the ongoing COVID-19 pandemic that position was never hired. While it has been removed from this budget, it is still something that staff wants to further explore when the time is right.

## **SHORT TERM**

The City of Wood Dale, like the majority of other communities across the nation, is faced with slowly increasing revenues and increasing expenses due to the COVID-19 pandemic. That being said, the City takes a very conservative approach to revenue assumptions each year and a very realistic approach to the costs associated with providing the services the residents normally receive. Revenues that adjusted were only done so after much deliberation and consideration for the potential ramifications should these proposed numbers become over/understated by any sizable amount.

While this is true, staff and the Council have made a conscience effort this year to cut unnecessary items out of the budget, not to expand service except those that are deemed to be vital such as public safety, be proactive in noticing trends in either direction that may have an impact on the financial health of the City, and also work with the residents and businesses to help them through these difficult times.

With a slight uptick in revenues expected and well measured increases in expenses, the short term looks to be reasonably well off. However, considering current geopolitical and epidemiological environment and the potential cost impacts associated with the fallout of certain decisions currently being made, the City is mindful not to get too ahead of itself.

## LONG TERM

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

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

A referendum question was placed on the November 6, 2006 ballot to increase the sales tax for non-home rule communities to 1% in Wood Dale. The referendum was successful and the sales tax was imposed beginning July 1, 2007. This additional revenue has gone a long way to helping the City maintain and, in some cases, improve its infrastructure, in order to, provide a safe environment for its residents.

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

### *1) Structural issues within the General Fund*

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

### *2) Wastewater Treatment Plant*

The City's current Wastewater Treatment Plant was last upgraded in 1986, and the process of modernizing it was completed during FY 2016. The project modernized the plant to meet both current and expected future IEPA standards. This project does not increase the plants capacity above its current 1.97 MDG level.

In order to pay for this project, the City issued \$9,995,000 in G.O. Alternate Revenue Bonds in February of 2012 to fund the first phase of the project. The second phase is being covered by a low interest loan from the State (IEPA). Since this is a facility within the Water/Sewer Fund, an increase in sewer rates will be needed to cover the debt service of both the bonds and the low interest loan. The rate increase has been smoothed in over a number of years, but is still not fully in place yet. Rates are currently set to cover the existing debt service payments, however further increases are needed to restore capital spending and to build up a cash reserve within the Fund.

That being said, the rate model is constantly being monitored with new buildings coming online within the City that could potentially have an impact on usage and future revenues.

3) *Aging water and sewer infrastructure*

A large portion of the City's water and sewer mains are between 45 and 65 years old. The standard life cycle for these mains (more so for the water mains as they have constant pressure on them, whereas the sewer mains are usually gravity based) is between 50 to 75 years.

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

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

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

Construction on the new Illinois 390 within Wood Dale was completed during FY 2018. The remainder of the 390 project (the portion outside of Wood Dale) is anticipated to be completed during FY 2022.

Wood Dale is uniquely prepared to take advantage of this new expressway. The City completed a Master Plan for the Thorndale Corridor redevelopment and has established a TIF district with a budget of just over 93 million to facilitate the transformation of this area.

5) *Landlocked*

Aside from the aforementioned Thorndale Corridor, the City itself is landlocked and virtually completely built-out. Aside from teardowns or remodels, there is very little "green space" for new construction. There has been some recent annexations, and there is the potential for more, however we are not counting on that as nothing is set in stone. That being said, generating additional revenues will be a constant challenge, as will finding the occupants for the existing structures.

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

6) *Non-Home Rule Status*

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

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

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

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

<b>FY 2022 PROGNOSIS</b>
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The City of Wood Dale is in a period of some fiscal growth, despite certain revenue streams declining. The decline in these revenue streams are generally beyond our control, which makes managing and estimating them important. These declining revenues are offset by a few newer and recovering revenue streams. All of that is against the backdrop of COVID-19, increasing personnel costs (mainly caused by mandated increases via our labor contracts, health insurance premiums, and contributions to the Police Pension Fund), an economic recovery that while beneficial can end at any time, and the impact of the property tax cap. While things are improving in many areas, there are still areas that we are watching closely. That being said, the fiscal health of the City is in better shape than some of the neighboring communities, due to our healthy General Fund balance and bond rating. With the completion of the I-390 project, Wood Dale and Irving Park intersection project and other Council initiatives, there is great opportunity for the City, and this budget (and future budgets) will be constructed in an effort to maximize those opportunities.

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

## Number of Full time and Part Time Employees per Department

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>General Fund</b>									
Administration									
Full time	4.45	5.00	4.00	4.00	4.00	6.00	5.00	6.00	6.00
Part time *	10.00	11.00	10.00	10.00	10.00	10.00	11.00	12.00	12.00
Total fte	<u>9.45</u>	<u>10.33</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>11.00</u>	<u>10.50</u>	<u>12.00</u>	<u>12.00</u>
Clerk ^									
Full time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Part time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Total fte	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>	<u>0.00</u>
Community Development									
Full time	5.75	6.00	7.00	9.00	9.00	8.00	7.00	8.00	8.00
Part time	1.00	2.00	2.00	2.00	3.00	3.00	2.00	1.00	1.00
Total fte	<u>6.25</u>	<u>6.60</u>	<u>7.60</u>	<u>9.60</u>	<u>10.25</u>	<u>9.25</u>	<u>7.75</u>	<u>8.25</u>	<u>8.25</u>
Finance									
Full time	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Part time	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>3.25</u>	<u>3.75</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
Police									
Full time	51.00	51.00	50.00	44.00	44.00	44.00	45.00	45.00	45.00
Part time	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Total fte	<u>54.45</u>	<u>54.45</u>	<u>53.45</u>	<u>47.45</u>	<u>47.45</u>	<u>47.45</u>	<u>48.45</u>	<u>48.45</u>	<u>48.45</u>
Board of Fire & Police Commission									
Full time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
Public Works Administration									
Full time	2.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00
Part time	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>2.25</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>3.00</u>
Streets Division									
Full time	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Part time	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total fte	<u>8.00</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>
Vehicle Maintenance Division									
Full time	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>Total General full time</b>	<b>76.20</b>	<b>79.00</b>	<b>79.00</b>	<b>75.00</b>	<b>75.00</b>	<b>76.00</b>	<b>75.00</b>	<b>77.00</b>	<b>76.00</b>
<b>Total General part time</b>	<b>33.00</b>	<b>36.00</b>	<b>34.00</b>	<b>34.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>34.00</b>	<b>34.00</b>
<b>Total General fte</b>	<b><u>87.25</u></b>	<b><u>91.06</u></b>	<b><u>90.23</u></b>	<b><u>86.23</u></b>	<b><u>86.88</u></b>	<b><u>87.88</u></b>	<b><u>86.88</u></b>	<b><u>88.38</u></b>	<b><u>87.38</u></b>

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

^ Rolled in the Administration in FY 2021



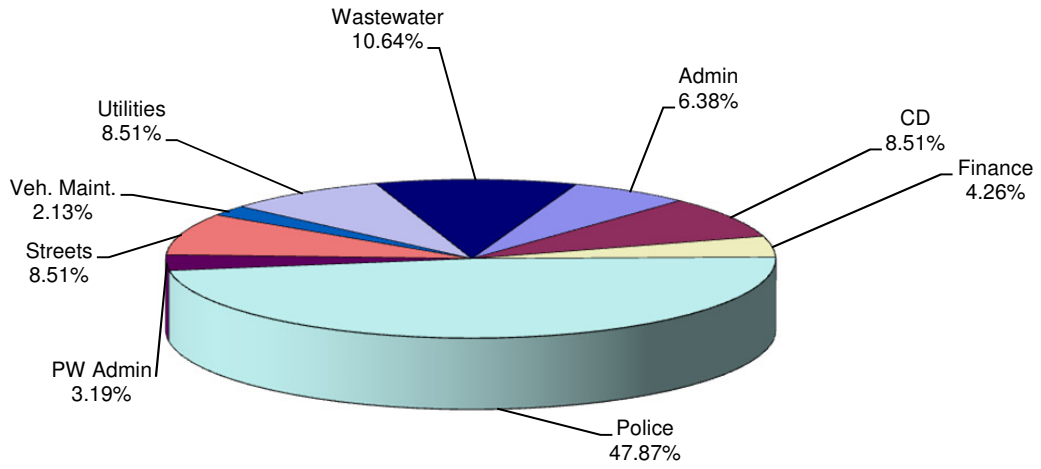
## Number of Full time and Part Time Employees per Department

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Tourism Fund</b>									
Tourism									
Full time	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total fte	<u>1.55</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
<b>Total Tourism full time</b>	<b>0.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Tourism part time</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Tourism fte</b>	<b>1.55</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>Water/Sewer Fund</b>									
Public Utilities Division									
Full time	10.00	9.00	10.00	10.00	10.00	9.00	9.00	8.00	8.00
Part time	1.00	1.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Total fte	<u>10.25</u>	<u>9.25</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>9.50</u>	<u>9.50</u>	<u>8.50</u>	<u>8.50</u>
Wastewater Division									
Full time	7.00	7.00	7.00	7.00	7.00	11.00	10.00	10.00	10.00
Part time	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>7.00</u>	<u>7.00</u>	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	<u>11.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>
Maintenance Division									
Full time	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00	0.00
Part time	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>4.25</u>	<u>4.25</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Water/Sewer full time</b>	<b>21.00</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>20.00</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>
<b>Total Water/Sewer part time</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Water/Sewer fte</b>	<b>21.50</b>	<b>20.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.00</b>	<b>20.00</b>	<b>19.00</b>	<b>19.00</b>
<b>Grand total full time</b>	<b>98.00</b>	<b>99.00</b>	<b>100.00</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>	<b>94.00</b>	<b>95.00</b>	<b>94.00</b>
<b>Grand total part time</b>	<b>37.00</b>	<b>40.00</b>	<b>37.00</b>	<b>37.00</b>	<b>38.00</b>	<b>39.00</b>	<b>39.00</b>	<b>38.00</b>	<b>38.00</b>
<b>Grand total fte</b>	<b>110.30</b>	<b>112.31</b>	<b>112.48</b>	<b>108.48</b>	<b>109.13</b>	<b>109.63</b>	<b>107.63</b>	<b>108.13</b>	<b>107.13</b>

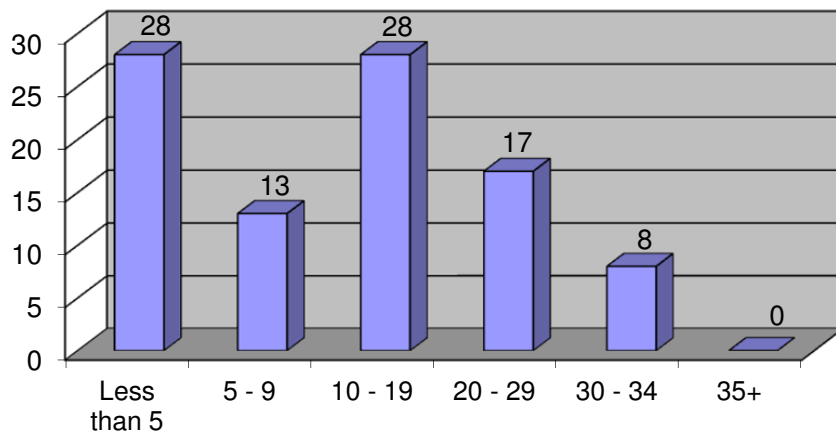
## Summary of Budgeted Employees by Position

Position	Employees	Position	Employees
<b>Full time</b>		<b>Part time</b>	
Accounting Manager	1	Alderman	8
Assistant PW Director - Public Service	1	Board of Fire & Police secretary	1
Assistant PW Director - Env. Services	1	City Clerk	1
Building Administrator	1	Code Enforcement Seasonal	1
City Manager	1	Dial-A-Ride	2
Community Development Analyst	1	Finance Intern	1
Community Development Director	1	GIS Analyst	1
Community Service Officers	4	Mayor	1
Crew Leader	4	Pool Crossing Guards	12
Deputy Clerk	1	Public Works Seasonal	6
Deputy Police Chief	2	School Crossing Guards	3
Director of Public Works	1	Treasurer	1
Equipment Mechanic	2		
Executive Assistant	5	Total part time	38
Finance Director	1		
Financial Analyst	1		
Fiscal Assistant 3	1		
Heavy Equipment Operator	3		
Housing & Zoning Inspector	1		
IT Manager	1		
Lab Technician	1		
Maintenance Worker 1	4		
Maintenance Worker 2	9		
Management Analyst	1		
Marketing & Special Events Manager	1		
Permit Technician	1		
Plan Reviewer	1		
Planner	1		
Planning & Research Analyst	1		
Plant Mechanic	0		
Police Chief	1		
Police Officer	27		
Records Specialist	1		
Records Specialist 2	2		
Senior Equipment Mechanic	0		
Senior Heavy Equipment Operator	1		
Senior Plant Mechanic	0		
Sergeant	5		
Support Services Manager	1		
Treatment Plant Operator	1		
Utilities Supervisor	0		
Wastewater Supervisor	0		
Water System Operator	1		
<b>Total full time</b>	<b>94</b>		

### Employee Allocation (%) By Department

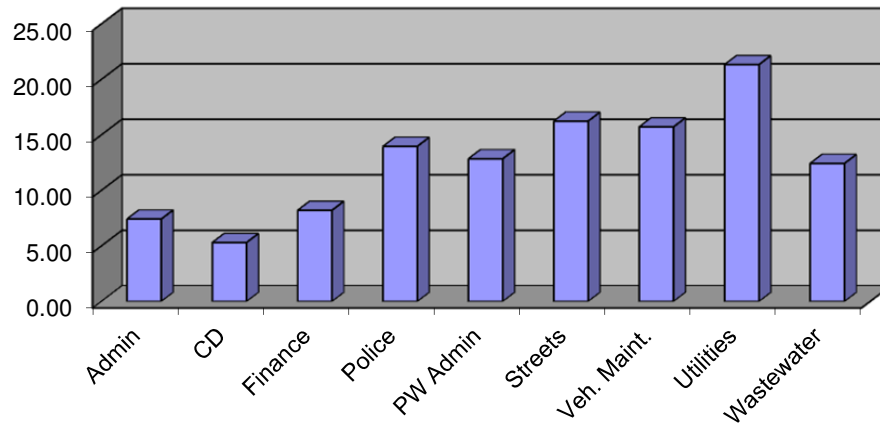


### Years of Service - Current Full Time Employees



## Years of Service - Current Full Time Employees, By Department

	Employees	Total Years of Service	Average years per employee
Administration	6	44.46	7.41
Community Development	8	42.40	5.30
Finance	4	32.80	8.20
Police	45	628.20	13.96
PW Administration	3	38.52	12.84
Streets	8	129.84	16.23
Vehicle Maintenance	2	31.42	15.71
Utilities	8	170.64	21.33
Wastewater	10	124.20	12.42
<b>Grand Total</b>	<b><u>94</u></b>	<b><u>1242.48</u></b>	<b><u>13.22</u></b>



## All Revenues by Fund

	<b>4/30/2019</b> <b>Actual</b>	<b>4/30/2020</b> <b>Actual</b>	<b>4/30/2021</b> <b>Budget</b>	<b>4/30/2021</b> <b>Projected</b>	<b>4/30/2022</b> <b>Proposed</b>
<b>General Fund</b>					
Taxes	9,823,424	10,025,434	10,556,550	10,309,240	10,790,472
Licenses & Permits	830,548	1,020,832	1,427,580	949,725	1,417,580
Intergovernmental	6,149	41,225	4,620	784,373	4,620
Charges for Services	777,345	833,833	951,745	904,789	504,745
Fines, Fees, and Forfeits	974,335	858,960	1,044,600	598,325	1,044,600
Investment Income	147,233	277,946	295,000	402,625	362,500
Miscellaneous	660,029	1,002,230	105,000	289,723	101,500
Interfund Transfers	878,000	2,438,665	1,073,000	1,048,000	1,048,000
<b>Total General Fund</b>	<b>14,097,064</b>	<b>16,499,125</b>	<b>15,458,095</b>	<b>15,286,800</b>	<b>15,274,017</b>
<b>Road and Bridge Fund</b>					
Taxes	242,368	243,392	244,500	240,113	243,000
Investment Income	1,112	2,523	3,200	190	200
<b>Total Road and Bridge</b>	<b>243,480</b>	<b>245,915</b>	<b>247,700</b>	<b>240,303</b>	<b>243,200</b>
<b>Motor Fuel Tax Fund</b>					
Intergovernmental	349,546	508,136	510,000	795,000	800,000
Investment Income	4,153	2,410	2,500	950	900
Interfund Transfers	264,785	0	0	0	0
<b>Total MFT</b>	<b>618,484</b>	<b>510,546</b>	<b>512,500</b>	<b>795,950</b>	<b>800,900</b>
<b>Tourism Fund</b>					
Taxes	515,293	343,127	435,000	84,000	125,000
Investment Income	1,395	4,429	4,000	115	100
Miscellaneous	106,773	132,403	109,230	754	1,500
<b>Total Tourism</b>	<b>623,461</b>	<b>479,959</b>	<b>548,230</b>	<b>84,869</b>	<b>126,600</b>
<b>Narcotic Forfeiture Fund</b>					
Investment Income	91	264	300	28	30
Miscellaneous	281	1,386	0	0	0
<b>Total Narcotics Forfeit.</b>	<b>372</b>	<b>1,650</b>	<b>300</b>	<b>28</b>	<b>30</b>
<b>TIF District #1</b>					
Taxes	1,548,769	1,878,894	2,100,000	2,213,959	2,500,000
Investment Income	24,124	25,243	25,000	1,650	500
<b>Total TIF District #1</b>	<b>1,572,893</b>	<b>1,904,137</b>	<b>2,125,000</b>	<b>2,215,609</b>	<b>2,500,500</b>

## All Revenues by Fund

	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
<b>TIF District #2</b>					
Taxes	0	0	50,000	50,707	75,000
Bond Proceeds	0	0	3,155,000	0	0
Investment Income	0	0	50	3	6
Total TIF District #1	<u>0</u>	<u>0</u>	<u>3,205,050</u>	<u>50,710</u>	<u>75,006</u>
<b>General Capital Projects Fund</b>					
Taxes	3,184,359	3,106,870	3,500,000	3,175,000	3,500,000
Intergovernmental	404,091	0	207,520	224,160	1,100,000
Bond Proceeds	802,000	9,615,204	8,000,000	0	7,500,000
Investment Income	2,903	6,851	15,000	15,000	10,000
Interfund Transfers	900,000	90,000	1,175,000	35,000	1,000,000
Miscellaneous	0	0	15,300	0	0
Total Gen Cap Projects	<u>5,293,353</u>	<u>12,818,925</u>	<u>12,912,820</u>	<u>3,449,160</u>	<u>13,110,000</u>
<b>Land Acquisition Fund</b>					
Investment Income	5,000	5,000	5,003	5,000	5,000
Interfund Transfers	837,947	79,509	10,000	0	0
Line of Credit	0	0	0	0	0
Total Land Acquisition	<u>842,947</u>	<u>84,509</u>	<u>15,003</u>	<u>5,000</u>	<u>5,000</u>
<b>Commuter Parking Lot Fund</b>					
Charges for Services	131,096	109,096	127,525	13,725	63,550
Investment Income	97	272	90	40	45
Miscellaneous	120	300	120	120	120
Total Commuter Parking	<u>131,313</u>	<u>109,668</u>	<u>127,735</u>	<u>13,885</u>	<u>63,715</u>
<b>Sanitation Fund</b>					
Charges for Services	1,083,530	1,099,665	1,135,000	1,083,768	1,135,000
Investment Income	70	604	135	250	300
Miscellaneous	(7,863)	(15,713)	39,000	(27,339)	(18,500)
Total Sanitation	<u>1,075,737</u>	<u>1,084,556</u>	<u>1,174,135</u>	<u>1,056,679</u>	<u>1,116,800</u>
<b>Water/Sewer Capital Projects Fund</b>					
Investment Income	1	1	0	0	0
Bond Proceeds	0	0	0	0	0
Interfund Transfers	381,700	(1,126,926)	0	0	0
Total W/S Cap Projects	<u>381,701</u>	<u>(1,126,925)</u>	<u>0</u>	<u>0</u>	<u>0</u>



## All Revenues by Fund

	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
<b>Water/Sewer Fund</b>					
Charges for Services	7,275,774	7,620,873	9,247,500	8,399,150	9,357,500
Investment Income	8,810	5,601	5,000	4,100	5,000
Miscellaneous	337,340	139,021	308,000	42,306	301,000
Nonoperating Revenues	247,554	380,670	372,500	348,250	397,500
Interfund Transfers	0	8,168	0	0	0
<b>Total Water/Sewer</b>	<b>7,869,478</b>	<b>8,154,333</b>	<b>9,933,000</b>	<b>8,793,806</b>	<b>10,061,000</b>
<b>CERF</b>					
Investment Income	2,295	2,209	2,350	950	1,000
Miscellaneous	11,062	9,386	25,000	16,000	25,000
Interfund Transfers	605,000	550,000	600,000	600,000	600,000
<b>Total CERF</b>	<b>618,357</b>	<b>561,595</b>	<b>627,350</b>	<b>616,950</b>	<b>626,000</b>
<b>Police Pension Fund</b>					
Contributions	1,628,585	1,751,445	1,767,206	1,840,557	2,043,338
Investment Income	1,235,530	(264,820)	1,669,101	5,948,386	2,080,688
<b>Total Police Pension</b>	<b>2,864,115</b>	<b>1,486,625</b>	<b>3,436,307</b>	<b>7,788,943</b>	<b>4,124,026</b>
<b>Special Service Area Fund</b>					
Taxes	680,345	667,139	670,000	662,657	658,000
Investment Income	8,603	8,215	9,113	508	515
<b>Total SSA</b>	<b>688,948</b>	<b>675,354</b>	<b>679,113</b>	<b>663,165</b>	<b>658,515</b>
<b>Grand Total All Funds</b>	<b>36,921,703</b>	<b>43,489,972</b>	<b>51,002,338</b>	<b>41,061,857</b>	<b>48,785,309</b>
<b>All Funds Combined</b>					
Taxes	15,994,558	16,264,856	17,556,050	16,735,676	17,891,472
Licenses & Permits	830,548	1,020,832	1,427,580	949,725	1,417,580
Intergovernmental	759,786	549,361	722,140	1,803,533	1,904,620
Charges for Services	9,267,745	9,663,467	11,461,770	10,401,432	11,060,795
Fines, Fees, and Forfeits	974,335	858,960	1,044,600	598,325	1,044,600
Investment Income	1,441,417	76,748	2,035,842	6,379,795	2,466,784
Bond Proceeds	802,000	9,615,204	11,155,000	0	7,500,000
Miscellaneous	1,107,742	1,269,013	601,650	321,564	410,620
Nonoperating Revenues	247,554	380,670	372,500	348,250	397,500
Contributions	1,628,585	1,751,445	1,767,206	1,840,557	2,043,338
Interfund Transfers	3,867,432	2,039,416	2,858,000	1,683,000	2,648,000
<b>Aggregate Total</b>	<b>36,921,703</b>	<b>43,489,972</b>	<b>51,002,338</b>	<b>41,061,857</b>	<b>48,785,309</b>

**All Funds by Category**

	<b>4/30/2019</b> <b><u>Actual</u></b>	<b>4/30/2020</b> <b><u>Actual</u></b>	<b>4/30/2021</b> <b><u>Budget</u></b>	<b>4/30/2021</b> <b><u>Projected</u></b>	<b>4/30/2022</b> <b><u>Proposed</u></b>
All Funds					
Personnel	10,034,159	9,871,254	10,529,662	9,930,970	12,002,922
Contractual Services	6,360,433	6,969,492	9,780,390	6,546,241	4,620,718
Commodities	2,970,126	2,979,213	3,138,650	3,037,726	3,130,600
Principal Payments (Debt)	561,100	1,972,138	2,026,461	2,026,461	2,013,247
Capital Outlay	5,815,401	7,134,729	17,169,000	14,327,706	16,900,092
Interest Payments (Debt)	689,423	648,005	612,379	613,804	624,079
Interfund Transfers	3,867,432	1,919,107	3,393,000	2,200,100	2,648,000
Other	4,966,599	5,401,354	5,664,745	5,211,516	5,625,589
<b>Grand Total</b>	<b><u>35,264,674</u></b>	<b><u>36,895,292</u></b>	<b><u>52,314,287</u></b>	<b><u>43,894,524</u></b>	<b><u>47,565,247</u></b>

**General Fund Categories by Department**

	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
Department					
Administration					
Personnel	700,642	782,430	870,050	907,844	1,027,142
Contractual Services	65,599	61,120	444,910	442,390	1,360,516
Commodities	5,358	4,132	3,700	3,620	24,700
Capital Outlay	0	0	0	0	55,750
Other	17,758	19,712	20,500	725	38,200
Total	<u>789,357</u>	<u>867,394</u>	<u>1,339,160</u>	<u>1,354,579</u>	<u>2,506,308</u>
Clerk					
Personnel	84,776	83,254	0	0	0
Contractual Services	19,791	2,273	0	0	0
Other	923	818	0	0	0
Total	<u>105,490</u>	<u>86,345</u>	<u>0</u>	<u>0</u>	<u>0</u>
Community Development					
Personnel	650,384	615,198	706,424	665,198	852,970
Contractual Services	167,952	131,821	114,350	97,430	203,800
Commodities	6,998	6,707	10,150	10,040	19,250
Capital Outlay	0	0	1,800	1,675	1,750
Other	4,447	3,112	4,350	0	3,000
Total	<u>829,781</u>	<u>756,838</u>	<u>837,074</u>	<u>774,343</u>	<u>1,080,770</u>
Finance					
Personnel	394,436	415,098	436,513	403,333	539,668
Contractual Services	19,205	17,507	19,300	15,810	55,110
Commodities	1,830	2,036	2,400	2,391	2,200
Other	3,076	2,655	2,800	970	254,500
Total	<u>418,547</u>	<u>437,295</u>	<u>461,013</u>	<u>422,504</u>	<u>851,478</u>
Legal					
Contractual Services	515,607	588,511	0	0	0
Total	<u>515,607</u>	<u>588,511</u>	<u>0</u>	<u>0</u>	<u>0</u>

**General Fund Categories by Department**

	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
Department					
Police					
Personnel	4,598,985	4,681,788	4,950,959	4,755,410	5,693,905
Contractual Services	659,674	664,892	706,420	678,059	632,767
Commodities	137,442	129,966	156,100	130,363	149,700
Capital Outlay	26,570	5,603	31,500	29,850	31,500
Other	19,251	17,192	23,300	18,005	1,705,538
Total	<u>5,441,922</u>	<u>5,499,440</u>	<u>5,868,279</u>	<u>5,611,687</u>	<u>8,213,410</u>
Police and Fire Commission					
Personnel	2,153	5,329	4,850	4,675	4,850
Contractual Services	1,175	1,625	600	975	975
Other	3,272	8,049	5,200	4,700	12,850
Total	<u>6,600</u>	<u>15,003</u>	<u>10,650</u>	<u>10,350</u>	<u>18,675</u>
PW Administration					
Personnel	347,985	332,439	422,462	321,457	405,946
Contractual Services	68,272	101,809	75,250	74,923	75,050
Commodities	25,905	23,655	32,750	24,985	31,250
Other	5,329	4,891	5,550	1,400	5,550
Total	<u>447,492</u>	<u>462,794</u>	<u>536,012</u>	<u>422,765</u>	<u>517,796</u>
Streets					
Personnel	741,316	737,632	816,547	716,795	1,033,589
Contractual Services	270,085	204,175	280,500	206,500	295,500
Commodities	103,907	117,596	117,700	121,200	117,700
Capital Outlay	4,103	567	5,000	1,000	5,000
Other	362	841	1,350	350	1,350
Total	<u>1,119,773</u>	<u>1,060,811</u>	<u>1,221,097</u>	<u>1,045,845</u>	<u>1,453,139</u>

**General Fund Categories by Department**

	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
Department					
Vehicle Maintenance					
Personnel	186,257	182,048	175,550	119,917	207,849
Contractual Services	10,187	8,722	9,550	8,766	9,800
Commodities	5,355	6,121	6,250	4,925	6,250
Capital Outlay	0	0	0	0	1,500
Other	408	0	200	50	200
Total	<u>202,207</u>	<u>196,891</u>	<u>191,550</u>	<u>133,658</u>	<u>225,599</u>
Central Services					
Contractual Services	2,459,367	2,701,866	2,737,300	2,945,055	0
Commodities	27,447	29,693	35,500	27,963	0
Capital Outlay	27,715	34,020	55,750	53,978	0
Interfund Transfers	1,162,947	379,509	210,000	200,000	0
Other	1,452,748	1,598,372	1,810,447	1,735,064	0
Total	<u>5,130,225</u>	<u>4,743,460</u>	<u>4,848,997</u>	<u>4,962,060</u>	<u>0</u>
All Departments					
Personnel	7,706,934	7,835,215	8,383,356	7,894,628	9,765,920
Contractual Services	4,256,914	4,484,321	4,388,180	4,469,908	2,633,518
Commodities	314,243	319,906	364,550	325,487	351,050
Capital Outlay	58,388	40,190	94,050	86,503	95,500
Interfund Transfers	1,162,947	379,509	210,000	200,000	0
Other	1,507,575	1,655,642	1,873,697	1,761,264	2,021,188
Grand Total General	<u>15,007,001</u>	<u>14,714,783</u>	<u>15,313,833</u>	<u>14,737,790</u>	<u>14,867,176</u>

**All Other Funds by Category and Aggregate Totals**

	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
<b>Road and Bridge</b>					
Contractual Services	245,279	166,456	75,000	69,803	70,000
Commodities	3,437	3,396	3,750	3,250	3,500
Interfund Transfers	264,785	72,409	100,000	100,000	100,000
<b>Total</b>	<b>513,501</b>	<b>242,261</b>	<b>178,750</b>	<b>173,053</b>	<b>173,500</b>
<b>Motor Fuel Tax</b>					
Contractual Services	27,610	26,721	71,500	26,000	36,500
Commodities	147,200	144,943	155,000	129,803	155,000
Interfund Transfers	900,000	40,000	0	0	0
<b>Total</b>	<b>1,074,810</b>	<b>211,664</b>	<b>226,500</b>	<b>155,803</b>	<b>191,500</b>
<b>Tourism</b>					
Personnel	40,228	38,117	42,522	41,984	43,060
Contractual Services	5,875	1,190	1,500	1,450	1,500
Commodities	2,915	1,705	2,050	1,650	2,050
Interfund Transfers	250,000	300,000	250,000	250,000	250,000
Other	363,626	368,971	447,800	158,575	187,800
<b>Total</b>	<b>662,644</b>	<b>709,983</b>	<b>743,872</b>	<b>453,659</b>	<b>484,410</b>
<b>Narcotics Forfeiture</b>					
Commodities	1,819	5,424	4,200	3,900	3,900
Capital Outlay	281	40	500	375	500
<b>Total</b>	<b>2,100</b>	<b>5,464</b>	<b>4,700</b>	<b>4,275</b>	<b>4,400</b>
<b>TIF District #1</b>					
Contractual Services	111,623	393,669	500,000	177,415	0
Capital Outlay	0	4,121,000	0	0	0
Interfund Transfers	0	0	1,535,000	552,100	800,000
<b>Total</b>	<b>111,623</b>	<b>4,514,669</b>	<b>2,035,000</b>	<b>729,515</b>	<b>800,000</b>
<b>TIF District #2</b>					
Contractual Services	0	0	2,915,000	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,915,000</b>	<b>0</b>	<b>0</b>



**All Other Funds by Category and Aggregate Totals**

	<b>4/30/2019</b> <b>Actual</b>	<b>4/30/2020</b> <b>Actual</b>	<b>4/30/2021</b> <b>Budget</b>	<b>4/30/2021</b> <b>Projected</b>	<b>4/30/2022</b> <b>Proposed</b>
<b>General Capital Projects</b>					
Contractual Services	1,783	252,385	0	0	0
Capital Outlay	4,048,957	2,724,919	14,912,450	11,738,444	14,848,092
Interfund Transfers	0	837,947	0	0	0
<b>Total</b>	<b>4,050,740</b>	<b>3,815,251</b>	<b>14,912,450</b>	<b>11,738,444</b>	<b>14,848,092</b>
<b>Land Acquisition</b>					
Contractual Services	26,345	24,584	0	0	0
Capital Outlay	816,152	59,925	0	0	0
<b>Total</b>	<b>842,497</b>	<b>84,509</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Commuter Parking Lot</b>					
Contractual Services	31,613	32,550	42,460	33,450	40,450
Commodities	8,919	10,729	9,750	6,557	9,250
Interfund Transfers	85,000	60,000	235,000	60,000	260,000
Depreciation	66,548	66,099	66,548	66,099	66,099
Other	80,814	79,317	80,048	67,599	76,099
<b>Total</b>	<b>206,346</b>	<b>182,596</b>	<b>367,258</b>	<b>167,606</b>	<b>385,799</b>
<b>Sanitation</b>					
Contractual Services	788,807	745,997	820,000	839,150	850,000
Interfund Transfers	343,000	338,000	338,000	338,000	338,000
Other	7,534	7,153	9,500	4,250	8,000
<b>Total</b>	<b>1,139,341</b>	<b>1,091,150</b>	<b>1,167,500</b>	<b>1,181,400</b>	<b>1,196,000</b>
<b>Water/Sewer Capital Projects</b>					
Capital Outlay	386,480	134,024	0	0	0
<b>Total</b>	<b>386,480</b>	<b>134,024</b>	<b>0</b>	<b>0</b>	<b>0</b>

**All Other Funds by Category and Aggregate Totals**

	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
CERF					
Capital Outlay	<u>505,120</u>	<u>47,298</u>	<u>398,000</u>	<u>350,000</u>	<u>833,000</u>
Total	<u><u>505,120</u></u>	<u><u>47,298</u></u>	<u><u>398,000</u></u>	<u><u>350,000</u></u>	<u><u>833,000</u></u>
Police Pension					
Contractual Services	115,108	132,034	120,000	108,799	125,000
Other	<u>1,839,076</u>	<u>1,963,984</u>	<u>2,002,000</u>	<u>2,083,673</u>	<u>2,190,302</u>
Total	<u><u>1,954,184</u></u>	<u><u>2,096,018</u></u>	<u><u>2,122,000</u></u>	<u><u>2,192,472</u></u>	<u><u>2,315,302</u></u>
Special Service Area					
Principal Payments	561,100	566,700	587,300	587,300	595,000
Interest Payments	<u>114,033</u>	<u>99,662</u>	<u>80,932</u>	<u>82,357</u>	<u>64,418</u>
Total	<u><u>675,133</u></u>	<u><u>674,550</u></u>	<u><u>668,232</u></u>	<u><u>669,657</u></u>	<u><u>659,418</u></u>
All Other Funds					
Personnel	40,228	38,117	42,522	41,984	43,060
Contractual Services	1,354,043	1,775,586	4,545,460	1,256,067	1,123,450
Commodities	164,290	166,197	174,750	145,160	173,700
Principal Payments	561,100	566,700	587,300	587,300	595,000
Capital Outlay	5,756,990	7,087,206	15,310,950	12,088,819	15,681,592
Interest Payments	114,033	99,662	80,932	82,357	64,418
Interfund Transfers	1,842,785	1,656,524	2,458,000	1,300,100	1,748,000
Other	<u>2,291,050</u>	<u>2,419,445</u>	<u>2,539,348</u>	<u>2,314,097</u>	<u>2,462,201</u>
Grand Total Other	<u><u>12,124,519</u></u>	<u><u>13,809,437</u></u>	<u><u>25,739,262</u></u>	<u><u>17,815,884</u></u>	<u><u>21,891,421</u></u>

**Water/Sewer Fund Categories by Department**

Department	<b>4/30/2019 Actual</b>	<b>4/30/2020 Actual</b>	<b>4/30/2021 Budget</b>	<b>4/30/2021 Projected</b>	<b>4/30/2022 Proposed</b>
<b>Public Utilities Division</b>					
Personnel	988,125	985,009	957,624	927,275	984,775
Contractual Services	110,169	613	210,750	205,415	210,750
Commodities	2,093,891	2,104,448	2,220,350	2,198,829	2,230,350
Capital Outlay	0	7,333	7,500	1,384	7,500
Interfund Transfers	481,700	(566,926)	212,500	200,000	200,000
Other	598,039	761,723	631,000	571,226	574,500
<b>Total</b>	<b>4,271,923</b>	<b>3,292,200</b>	<b>4,239,724</b>	<b>4,104,129</b>	<b>4,207,875</b>
<b>Wastewater Division</b>					
Personnel	969,408	1,012,913	1,146,160	1,067,083	1,209,167
Contractual Services	630,644	708,972	636,000	614,851	653,000
Commodities	356,116	388,663	379,000	368,250	375,500
Principal Payments	0	1,405,438	1,439,161	1,439,161	1,418,247
Capital Outlay	23	0	500	0	500
Interest Payments	575,390	548,343	531,447	531,447	559,661
Interfund Transfers	380,000	450,000	512,500	500,000	500,000
Other	569,886	564,544	620,700	564,929	567,700
<b>Total</b>	<b>3,481,467</b>	<b>5,078,872</b>	<b>5,265,468</b>	<b>5,085,721</b>	<b>5,283,775</b>
<b>Capital</b>					
Capital Outlay	0	0	1,756,000	2,151,000	1,115,000
<b>Total</b>	<b>39,371</b>	<b>0</b>	<b>1,756,000</b>	<b>2,151,000</b>	<b>1,115,000</b>
<b>All Departments</b>					
Personnel	2,286,998	1,997,922	2,103,784	1,994,358	2,193,942
Contractual Services	749,475	709,585	846,750	820,266	863,750
Commodities	2,491,593	2,493,111	2,599,350	2,567,079	2,605,850
Principal Payments	0	1,405,438	1,439,161	1,439,161	1,418,247
Capital Outlay	23	7,333	1,764,000	2,152,384	1,123,000
Interest Payments	575,390	548,343	531,447	531,447	559,661
Interfund Transfers	861,700	(116,926)	725,000	700,000	700,000
Other	1,167,975	1,326,267	1,251,700	1,136,155	1,142,200
<b>Grand Total Water</b>	<b>8,133,153</b>	<b>8,371,073</b>	<b>11,261,192</b>	<b>11,340,850</b>	<b>10,606,650</b>

**City of Wood Dale**  
**FY 2022 Budget Summary and Changes in Fund Balance**

	<b>Governmental Funds</b>							Total Special Revenue
	General Funds	Special Revenue Funds						
	General	Road & Bridge	Motor Fuel Tax	Tourism	Narcotics Forfeiture	TIF #1	TIF #2	
Estimated Beginning Fund Balance								
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	410,000	256,631	1,560,332	(125,889)	25,017	1,572,084	50,710	3,338,885
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	8,950,450	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 9,745,450</b>	<b>\$ 256,631</b>	<b>\$ 1,560,332</b>	<b>\$ (125,889)</b>	<b>\$ 25,017</b>	<b>\$ 1,572,084</b>	<b>\$ 50,710</b>	<b>\$ 3,338,885</b>
Estimated Revenues *	\$ 15,274,017	\$ 243,200	\$ 800,900	\$ 126,600	\$ 30	\$ 2,500,500	\$ 75,006	\$ 3,746,236
Proposed Expenditures **	\$ 15,067,176	\$ 173,500	\$ 191,500	\$ 484,410	\$ 4,400	\$ 800,000	\$ -	\$ 1,653,810
FY 2021 Surplus (Deficit)	\$ 206,841	\$ 69,700	\$ 609,400	\$ (357,810)	\$ (4,370)	\$ 1,700,500	\$ 75,006	\$ 2,092,426
Estimated Ending Fund Balance								
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	410,000	326,331	2,169,732	(483,699)	20,647	3,272,584	125,716	5,431,311
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	9,157,291	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 9,952,291</b>	<b>\$ 326,331</b>	<b>\$ 2,169,732</b>	<b>\$ (483,699)</b>	<b>\$ 20,647</b>	<b>\$ 3,272,584</b>	<b>\$ 125,716</b>	<b>\$ 5,305,595</b>

**City of Wood Dale**  
**FY 2022 Budget Summary and Changes in Fund Balance**

	<b>Governmental Funds</b>			
	Capital Projects Funds			Internal Service Funds
	General Capital Projects	Land Acquisition	Total Capital Projects Funds	Capital Equipment Replacement Fund (CERF)
Estimated Beginning Fund Balance				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	2,146,174
Assigned	2,537,830	5,000	2,542,830	-
Unassigned	-	-	-	-
<b>Total</b>	<b>\$ 2,537,830</b>	<b>\$ 5,000</b>	<b>\$ 2,542,830</b>	<b>\$ 2,146,174</b>
Estimated Revenues *	\$ 13,110,000	\$ 5,000	\$ 13,115,000	\$ 626,000
Proposed Expenditures **	\$ 14,848,092	\$ -	\$ 14,848,092	\$ 833,000
FY 2021 Surplus (Deficit)	\$ (1,738,092)	\$ 5,000	\$ (1,733,092)	\$ (207,000)
Estimated Ending Fund Balance				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	1,939,174
Assigned	799,738	10,000	809,738	-
Unassigned	-	-	-	-
<b>Total</b>	<b>\$ 799,738</b>	<b>\$ 10,000</b>	<b>\$ 809,738</b>	<b>\$ 1,939,174</b>

**City of Wood Dale**  
**FY 2022 Budget Summary and Changes in Fund Balance**

**Enterprise Funds \*\*\***

	Commuter Parking Lot	Sanitation	Water/Sewer Capital Projects	Water/Sewer Operating	Total Enterprise
Estimated Beginning Net Assets	\$ 1,337,715	\$ 297,833	\$ 0	\$ 17,059,032	\$ 18,694,581
Estimated Revenues *	\$ 63,715	\$ 1,116,800	\$ -	\$ 10,061,000	\$ 11,241,515
Proposed Expenditures **	\$ 385,799	\$ 1,196,000	\$ -	\$ 10,606,650	\$ 12,188,449
FY 2021 Surplus (Deficit)	\$ (322,084)	\$ (79,200)	\$ 62,728	\$ (545,650)	\$ (884,206)
<b>Estimated Ending Net Assets</b>	<b>\$ 1,015,631</b>	<b>\$ 218,633</b>	<b>\$ 0</b>	<b>\$ 16,513,382</b>	<b>\$ 17,747,647</b>

**Trust and Agency Funds**

	Police Pension	Special Service Area(s)	Total Trust/Agency
Estimated Beginning Assets	\$ 31,467,123	\$ 61,042	\$ 31,528,165
Estimated Revenues *	\$ 4,124,026	\$ 658,515	\$ 4,782,541
Proposed Expenditures **	\$ 2,315,302	\$ 659,418	\$ 2,974,720
FY 2021 Surplus (Deficit)	\$ 1,808,724	\$ (903)	\$ 1,807,821
<b>Estimated Ending Net Assets</b>	<b>\$ 33,275,847</b>	<b>\$ 60,139</b>	<b>\$ 33,335,986</b>

**City of Wood Dale**  
**FY 2022 Budget Summary and Changes in Fund Balance**

<b>Summary by Fund type</b>	<b>General</b>	<b>All Other Governmental</b>	<b>Enterprise</b>	<b>Trust and Agency</b>	<b>Grand Total All Funds</b>
Estimated Beginning Fund Balance					
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ 385,000
Restricted	410,000	3,338,885	-	-	3,748,885
Committed	-	2,146,174	-	-	2,146,174
Assigned	-	2,542,830	-	-	2,542,830
Unassigned	8,950,450	-	-	-	8,950,450
<b>Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,694,581</b>	<b>\$ 31,528,165</b>	<b>\$ 50,222,746</b>
Total	\$ 9,745,450	\$ 8,027,889	\$ 18,694,581	\$ 31,528,165	\$ 67,996,085
Estimated Revenues *	\$ 15,274,017	\$ 17,487,236	\$ 11,241,515	\$ 4,782,541	\$ 48,785,309
Proposed Expenditures **	\$ 15,067,176	\$ 17,334,902	\$ 12,188,449	\$ 2,974,720	\$ 47,565,247
FY 2021 Surplus (Deficit)	\$ 206,841	\$ 152,334	\$ (884,206)	\$ 1,807,821	\$ 1,282,790
Estimated Ending Fund Balance					
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ 385,000
Restricted	410,000	5,431,311	-	-	5,841,311
Committed	-	1,939,174	-	-	1,939,174
Assigned	-	809,738	-	-	809,738
Unassigned	9,157,291	-	-	-	9,157,291
<b>Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,747,647</b>	<b>\$ 33,335,986</b>	<b>\$ 51,083,633</b>
<b>Total</b>	<b>\$ 9,952,291</b>	<b>\$ 8,180,223</b>	<b>\$ 17,747,647</b>	<b>\$ 33,335,986</b>	<b>\$ 69,216,147</b>

\* This figure includes Other Funding Sources

\*\* This figure includes Other Funding Uses

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

# General Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	75.00	77.00	76.00
Part time	11.88	11.38	11.38
Total fte	86.88	88.38	87.38

A breakdown of the employee schedules are listed by department.

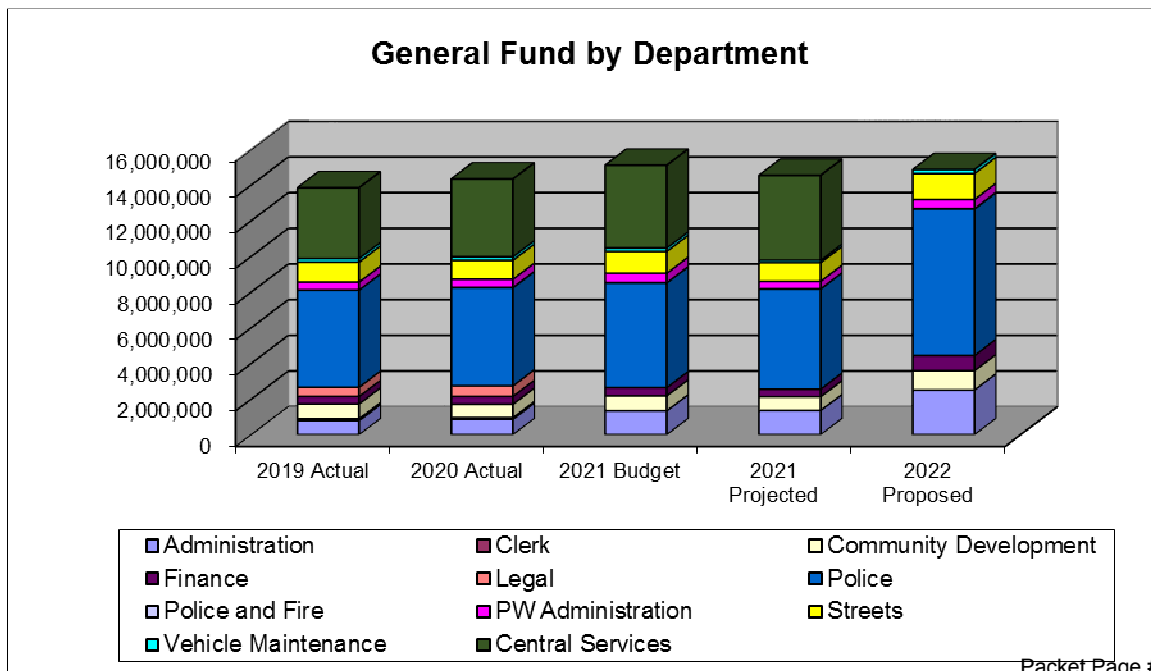
## Narrative

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

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

Each department has category and line item detail. Central Services was closed out and those line items were allocated to the department with the budgetary authority over them.

## Expenditures by department





**General Fund**  
**Fund: 10**

	<u>4/30/2019</u> <u>Actual</u>	<u>4/30/2020</u> <u>Actual</u>	<u>4/30/2021</u> <u>Budget</u>	<u>4/30/2021</u> <u>Projected</u>	<u>4/30/2022</u> <u>Proposed</u>	
<b><u>REVENUES</u></b>						
<b>Taxes</b>						
311XX	Property Tax	3,081,866	3,147,966	3,175,000	3,214,823	3,256,472
32020	Replacement Tax	25,128	33,084	28,000	27,500	29,000
32040	Income Tax	1,336,915	1,494,705	1,450,000	1,500,000	1,540,000
32050	Sales Tax	3,761,268	3,731,201	4,150,000	3,850,000	4,150,000
32060	Pull tabs and jar games	1,033	2,598	2,550	2,435	2,500
32080	Use Tax	426,004	492,164	451,000	580,692	612,500
32270	Telecommunications Tax	922,019	877,888	1,000,000	790,000	800,000
32280	Utility Tax	269,191	245,828	300,000	267,000	300,000
32295	Electric Aggregation	0	0	0	76,790	100,000
<b>Subtotal - Taxes</b>		<b>9,823,424</b>	<b>10,025,434</b>	<b>10,556,550</b>	<b>10,309,240</b>	<b>10,790,472</b>
<b>Licenses &amp; Permits</b>						
33001	Right-of-Way Usage Fees	20,000	20,000	53,580	53,580	53,580
33002	Building Permits	256,393	545,471	800,000	725,000	825,000
33005	Plan Review Fees	25,604	7,917	40,000	1,500	0
33007	Re-Inspection Fees	55,987	4,983	15,000	1,500	15,000
33008	Rental Housing Inspection Fee	89,330	78,463	85,000	81,500	85,000
33009	Miscellaneous building Fees	0	0	0	0	0
33013	Contractor Registration	44,740	42,175	50,000	47,500	50,000
33015	Commercial Activity	105,423	89,112	130,000	3,145	130,000
33016	Liquor Licenses	64,305	69,475	64,000	5,000	64,000
33017	Vehicle Licenses	151,486	140,786	165,000	0	165,000
33019	Overweight Permit Fees	10,850	21,800	20,000	13,500	20,000
33020	Occupancy Permits	1,330	0	0	0	0
33021	Elevator Inspections	0	0	0	0	0
33025	Alarm Fees	5,100	650	5,000	17,500	10,000
<b>Subtotal - Licenses &amp; Permits</b>		<b>830,548</b>	<b>1,020,832</b>	<b>1,427,580</b>	<b>949,725</b>	<b>1,417,580</b>
<b>Intergovernmental</b>						
34000	FEMA	0	37,952	0	0	0
34001	Tobacco Enforcement <sup>1</sup>	2,200	3,273	2,420	2,173	2,420
34002	Bullet proof vest <sup>2</sup>	3,949	0	2,200	2,200	2,200
34009	DuPage County	0	0	0	780,000	0
<b>Subtotal - Intergovernmental</b>		<b>6,149</b>	<b>41,225</b>	<b>4,620</b>	<b>784,373</b>	<b>4,620</b>
<b>Charges for Services</b>						
35010	Cable TV Franchise Fees	214,710	224,858	220,000	222,556	225,000
35020	Employee Health Care Reim.	406,429	389,578	450,000	402,246	0
35030	Rent	19,775	85,100	148,200	148,200	148,200
35720	Georgetown Permits	9,080	6,670	9,000	6,250	7,000
35730	Bank runs <sup>3</sup>	4,585	4,711	5,000	4,711	5,000
35740	DUMEG Receipts <sup>4</sup>	29,211	29,170	23,545	23,545	23,545
35750	Police Reimbursement <sup>5</sup>	93,555	93,746	96,000	97,281	96,000
<b>Subtotal - Charges for Services</b>		<b>777,345</b>	<b>833,833</b>	<b>951,745</b>	<b>904,789</b>	<b>504,745</b>

<sup>1</sup> - Grant funding from Illinois Liquor Commission for compliance checks

<sup>2</sup> - Reimbursement from Department of Justice for new vests

<sup>3</sup> - Reimbursement for crossing guards and bank runs for Park District

<sup>4</sup> - Reimbursement for undercover officer assigned to drug task force

<sup>5</sup> - Reimbursement from school district #100 for liaison officer

General Fund  
Fund: 10

	4/30/2019 <u>Actual</u>	4/30/2020 <u>Actual</u>	4/30/2021 <u>Budget</u>	4/30/2021 <u>Projected</u>	4/30/2022 <u>Proposed</u>	
<b>REVENUES</b>						
<b>Fines, Fees, and Forfeits</b>						
36010	Court fines	251,380	220,871	260,000	142,000	260,000
36030	Police fines	49,460	42,985	37,500	21,500	37,500
36040	Stray Animal Fines	875	0	900	350	900
36050	Liquor Licenses Fines	0	750	1,000	0	1,000
36070	Court Supervision	9,854	4,145	9,500	1,250	9,500
36075	E-Ticketing	1,765	2,109	1,900	1,250	1,900
36080	Administrative Fee - Impounded	102,680	80,400	105,000	31,000	105,000
36085	Administrative Fee - FTA	2,030	1,260	1,800	975	1,800
36090	DUI Tech Fund	12,874	(53,180)	20,000	11,500	20,000
36110	Other police revenue	34,304	13,251	15,000	13,500	15,000
36120	Bond Forfeitures	8,533	17,123	7,000	25,000	7,000
36130	Trax-Guard	500,581	529,246	585,000	350,000	585,000
<b>Subtotal - Fines, Fees, and Forfeits</b>		<b>974,335</b>	<b>858,960</b>	<b>1,044,600</b>	<b>598,325</b>	<b>1,044,600</b>
<b>Investment Income</b>						
37000	Investment Income	79,703	93,349	90,000	34,000	37,500
37031	IPBC Interest & Rebates	45,796	175,238	180,000	342,201	300,000
37100	Unrealized Gain/Loss on Inv.	0	0	15,000	12,500	15,000
37150	Realized Gain/Loss on Inv.	21,734	9,359	10,000	13,924	10,000
<b>Subtotal - Investment Income</b>		<b>147,233</b>	<b>277,946</b>	<b>295,000</b>	<b>402,625</b>	<b>362,500</b>
<b>Miscellaneous</b>						
39880	Auction Proceeds	7,418	731	5,000	150	1,500
39999	Other Operating Revenues	652,611	1,001,499	100,000	289,573	100,000
<b>Subtotal - Miscellaneous</b>		<b>660,029</b>	<b>1,002,230</b>	<b>105,000</b>	<b>289,723</b>	<b>101,500</b>
<b>Interfund Transfers</b>						
38020	From Road & Bridge	0	72,409	0	0	0
38022	From Tourism	250,000	250,000	250,000	250,000	250,000
38029	From Grants	0	120,309	0	0	0
38050	From CIP	0	837,947	0	0	0
38060	From Commuter Parking Lot	85,000	60,000	60,000	60,000	60,000
38061	From Sanitation	343,000	338,000	338,000	338,000	338,000
38063	From Water	200,000	760,000	425,000	400,000	400,000
<b>Subtotal - Interfund Transfers</b>		<b>878,000</b>	<b>2,438,665</b>	<b>1,073,000</b>	<b>1,048,000</b>	<b>1,048,000</b>
<b>TOTAL REVENUE</b>		<b>14,097,064</b>	<b>16,499,125</b>	<b>15,458,095</b>	<b>15,286,800</b>	<b>15,274,017</b>

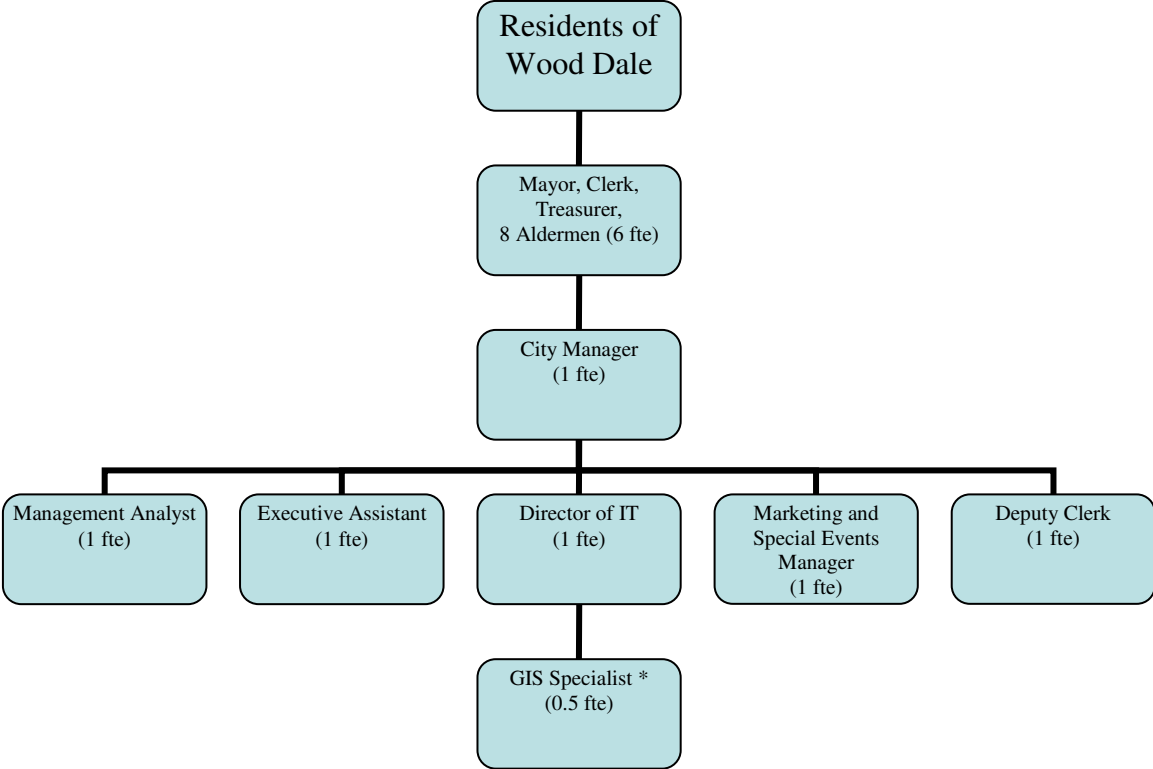
**General Fund**

	<u>4/30/2019</u> <u>Actual</u>	<u>4/30/2020</u> <u>Actual</u>	<u>4/30/2021</u> <u>Budget</u>	<u>4/30/2021</u> <u>Projected</u>	<u>4/30/2022</u> <u>Proposed</u>	<u>2022 vs 2021</u>	<u>% Change</u>
<b>Expenditures by Department</b>							
Administration	789,357	867,394	1,339,160	1,354,579	2,506,308	1,167,148	87.16%
Clerk	105,490	86,345	0	0	0	0	
Community Development	829,781	756,838	837,074	774,343	1,080,770	243,696	29.11%
Finance	418,547	437,295	461,013	422,504	851,478	390,465	84.70%
Legal	515,607	588,511	0	0	0	0	
Police	5,441,922	5,499,440	5,868,279	5,611,687	8,213,410	2,345,131	39.96%
Police and Fire	6,600	15,003	10,650	10,350	18,675	8,025	75.35%
PW Administration	447,492	462,794	536,012	422,765	517,796	(18,216)	-3.40%
Streets	1,119,773	1,060,811	1,221,097	1,045,845	1,453,139	232,042	19.00%
Vehicle Maintenance	202,207	196,891	191,550	133,658	225,599	34,049	17.78%
Central Services	3,967,278	4,363,951	4,638,997	4,762,060	0	(4,638,997)	-100.00%
<b>Total</b>	<b>13,844,054</b>	<b>14,335,274</b>	<b>15,103,833</b>	<b>14,537,790</b>	<b>14,867,176</b>	<b>(236,657)</b>	<b>-1.57%</b>
<b>Revenues by Category</b>							
Taxes	9,823,424	10,025,434	10,556,550	10,309,240	10,790,472	233,922	2.22%
Licenses & Permits	830,548	1,020,832	1,427,580	949,725	1,417,580	(10,000)	-0.70%
Intergovernmental	6,149	41,225	4,620	784,373	4,620	0	0.00%
Charges for Services	777,345	833,833	951,745	904,789	504,745	(447,000)	-46.97%
Fines, Fees, and Forfeits	974,335	858,960	1,044,600	598,325	1,044,600	0	0.00%
Investment Income	147,233	277,946	295,000	402,625	362,500	67,500	22.88%
Miscellaneous	660,029	1,002,230	105,000	289,723	101,500	(3,500)	-3.33%
<b>Total</b>	<b>13,219,064</b>	<b>14,060,460</b>	<b>14,385,095</b>	<b>14,238,800</b>	<b>14,226,017</b>	<b>(159,078)</b>	<b>-1.11%</b>
Excess (Deficiency) of revenues over expenditures	(624,990)	(274,814)	(718,738)	(298,990)	(641,159)	77,579	-10.79%
<b>Other Funding Sources</b>							
Transfer In							
Road & Bridge	0	72,409	0	0	0	0	0.00%
Tourism	250,000	250,000	250,000	250,000	250,000	0	0.00%
Grants	0	120,309	0	0	0	0	0.00%
CIP	0	837,947	0	0	0	0	0.00%
Commuter Parking Lot	85,000	60,000	60,000	60,000	60,000	0	0.00%
Sanitation	343,000	338,000	338,000	338,000	338,000	0	0.00%
Water	200,000	760,000	425,000	400,000	400,000	(25,000)	-5.88%
<b>Total</b>	<b>878,000</b>	<b>2,438,665</b>	<b>1,073,000</b>	<b>1,048,000</b>	<b>1,048,000</b>	<b>(25,000)</b>	<b>-2.33%</b>
<b>Other Funding Uses</b>							
Transfer Out							
Land Acquisition	(837,947)	(10,000)	(10,000)	0	0	10,000	-100.00%
CERF	(325,000)	(369,509)	(200,000)	(200,000)	(200,000)	0	0.00%
<b>Total</b>	<b>(1,162,947)</b>	<b>(379,509)</b>	<b>(210,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>-4.76%</b>
<b>Sale of Capital Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Beginning Fund Balance	8,322,035	7,412,098	9,196,440	9,196,440	9,745,450	549,010	5.97%
Prior Period Adjustment							
Surplus (deficit)	(909,937)	1,784,342	144,262	549,010	206,841	62,579	43.38%
Ending Fund Balance	7,412,098	9,196,440	9,340,702	9,745,450	9,952,291	611,589	6.55%

# General Fund – Administration

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	5.00	6.00	6.00
Part time	5.50	6.00	6.00
<b>Total fte</b>	<b>10.50</b>	<b>12.00</b>	<b>12.00</b>



## Narrative

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

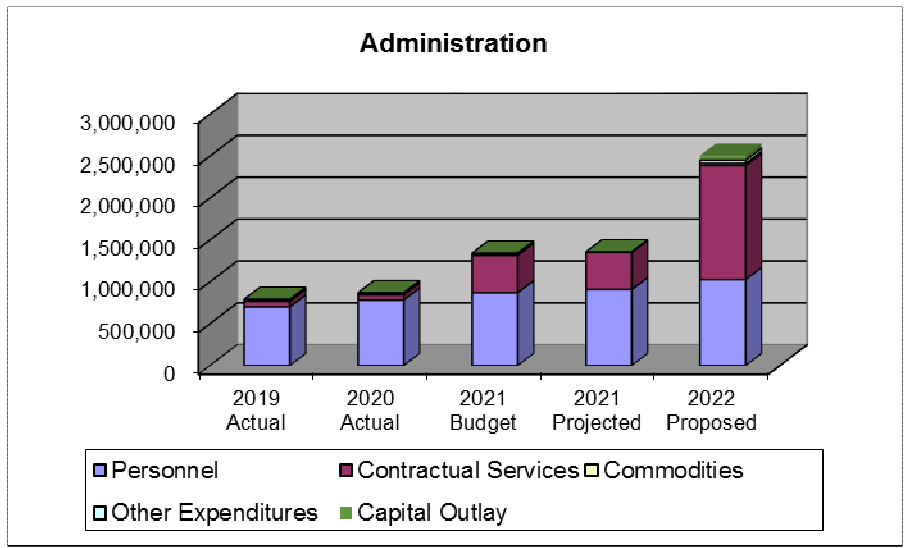
## Budget Summary

The budget level of funding allows the Administrative Department to operate the same in FY 2022 as it did in FY 2021.

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

The FY 2022 budget has a significant increase relative to the FY 2021 budget. In the FY 2021 budget the Clerk’s Office and Legal were rolled into the Administration budget. In this budget, all of the accounts related HR/HMC (Human Capital Management), IT, and Marketing are budgeted out of Administration. All of these accounts were previously budgeted out of Central Services. Also, the increase in Personnel is due to costs associated with health care now being budgeted on a departmental level. This change was necessary due to how the City’s new ERP handles those costs within its payroll process.

## Expenditures by type



City Manager's Office  
 General Fund: 10  
 Org Code: 10011011

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	513,631	581,899	631,638	661,728	667,039
40102	Overtime Pay	0	0	0	1,043	750
40105	Part-time	0	0	0	0	0
40107	Leave Time Buy-Back	6,242	6,484	6,759	6,740	7,010
40108	Longevity Pay	0	0	700	700	700
40110	Elected Officials	72,118	75,003	82,500	82,535	83,500
40111	Health Insurance	0	0	0	0	118,630
40116	Deferred Compensation	5,000	5,000	5,000	5,000	5,000
41101	FICA Expense	40,454	45,365	55,202	57,585	58,063
41102	IMRF Expense	63,197	68,679	88,251	92,512	86,450
<b>Subtotal - Personnel</b>		<b>700,642</b>	<b>782,430</b>	<b>870,050</b>	<b>907,844</b>	<b>1,027,142</b>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	2,100	2,220	2,160	2,160	2,160
42005	Printing	1,528	1,865	3,000	2,600	3,000
42034	Professional Services	36,000	36,000	50,000	36,000	36,000
42050 *	Engineering Services	2,996	0	0	0	0
42086	Publication - Legal Notice	1,529	0	0	0	0
42087	Recording Fees	1,819	1,273	2,500	2,520	2,500
42089	Education and Training	689	711	1,250	750	1,250
42091	Dues and Subscriptions - Admin <sup>1</sup>	3,508	4,794	4,500	4,000	4,500
42092	Dues and Subscriptions - Legis <sup>2</sup>	15,431	14,257	16,500	16,000	16,500
<b>Subtotal - Contractual Services</b>		<b>65,599</b>	<b>61,120</b>	<b>79,910</b>	<b>64,030</b>	<b>65,910</b>

\* - Moved to PW Administration - 487

<sup>1</sup> - Professional dues ICMA, ILCMA, IAMMA etc.

<sup>2</sup> - Membership dues to DuPage Mayors and Managers - etc.

City Manager's Office  
 General Fund: 10  
 Org Code: 10011011

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	58	0	0	0	0
44003	Books and Publications	0	0	200	200	200
44017	Maintenance - Vehicles	0	0	0	0	0
44031	Office Supplies	5,300	4,132	3,500	3,420	3,500
<b>Subtotal - Commodities</b>		<b>5,358</b>	<b>4,132</b>	<b>3,700</b>	<b>3,620</b>	<b>3,700</b>
<b>Other Expenditures</b>						
49003	Business Expense	3,451	575	1,500	0	1,500
49005	Conferences/Meetings - Admin <sup>3</sup>	1,626	5,986	2,000	0	2,000
49006	Conferences/Meetings - Legis <sup>4</sup>	9,468	8,752	12,000	225	10,000
49099	Miscellaneous	3,213	4,399	5,000	500	4,500
<b>Subtotal - Other Expenditures</b>		<b>17,758</b>	<b>19,712</b>	<b>20,500</b>	<b>725</b>	<b>18,000</b>
<b>TOTAL EXPENDITURES - CMO</b>		<b>789,357</b>	<b>867,394</b>	<b>974,160</b>	<b>976,219</b>	<b>1,114,752</b>

<sup>3</sup> - ICMA national, ILCMA Summer & Winter, ICSC National, IML, Springfield, GMIS, misc.

<sup>4</sup> - IML, Springfield drive-down, DMMC, Chamber, Intergovernmental Dinner, other Aldermanic functions

Legal  
 General Fund: 10  
 Org Code: 10011013

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Contractual Services</b>						
42062	Legal - General Fund	397,110	515,888	300,000	327,000	300,000
42064	Legal - Prosecution	56,926	52,830	0	0	0
42067	Legal - Labor	61,571	12,293	50,000	41,360	50,000
42068	Legal Settlement	0	7,500	15,000	10,000	15,000
<b>Subtotal - Contractual Services</b>		<b>515,607</b>	<b>588,511</b>	<b>365,000</b>	<b>378,360</b>	<b>365,000</b>
<b>TOTAL EXPENDITURES - Legal</b>		<b>515,607</b>	<b>588,511</b>	<b>365,000</b>	<b>378,360</b>	<b>365,000</b>

HR/HCM  
 General Fund: 10  
 Org Code: 10011014

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Contractual Services</b>						
42034	Professional Services	25,557	26,225	27,000	25,850	27,000
42043	Insurance Premiums	349,874	382,853	390,000	391,500	400,000
42061	Health Care	1,661,248	1,863,498	1,850,000	1,868,110	0
42088	Employee Development	3,800	0	9,300	9,250	15,000
42095	Employee Recruitment	2,427	1,987	3,500	3,486	2,500
42097	Unemployment Compensation	2,875	0	0	8,950	0
<b>Subtotal - Contractual Services</b>		<b>2,045,781</b>	<b>2,274,563</b>	<b>2,279,800</b>	<b>2,307,146</b>	<b>444,500</b>
<b>Commodities</b>						
44100	Flowers	400	724	500	650	1,000
<b>Subtotal - Commodities</b>		<b>400</b>	<b>724</b>	<b>500</b>	<b>650</b>	<b>1,000</b>
<b>Other Expenditures</b>						
49041	Employee Recognition	4,672	2,353	5,000	4,850	6,200
49043	Safety Program <sup>5</sup>	162	1,328	2,500	1,450	2,000
49048	Employee Engagement <sup>6</sup>	11,485	10,378	10,000	10,092	12,000
<b>Subtotal - Other Expenditures</b>		<b>16,319</b>	<b>14,059</b>	<b>17,500</b>	<b>16,392</b>	<b>20,200</b>
<b>TOTAL EXPENDITURES - HR/HCM</b>		<b>2,062,500</b>	<b>2,289,346</b>	<b>2,297,800</b>	<b>2,324,188</b>	<b>465,700</b>

<sup>5</sup> - DOT Drug screen, safety kits, tetanus shots

<sup>6</sup> - Annual Health Fair, EAP, Employee Engagement Committee activities

IT  
 General Fund: 10  
 Org Code: 10011015

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	120,559	114,359	120,000	116,800	115,000
42022	Equipment Rental <sup>7</sup>	17,250	15,583	15,000	13,500	14,000
42030	IT Professional Services	19,301	29,851	35,000	43,612	60,000
42105	IT - Software Licenses <sup>8</sup>	98,976	93,008	135,000	298,549	272,606
<b>Subtotal - Contractual Services</b>		<b>256,085</b>	<b>252,801</b>	<b>305,000</b>	<b>472,461</b>	<b>461,606</b>
<b>Capital Outlay</b>						
46030	IT Equipment	27,715	34,020	55,750	53,978	55,750
<b>Subtotal - Capital Outlay</b>		<b>27,715</b>	<b>34,020</b>	<b>55,750</b>	<b>53,978</b>	<b>55,750</b>
<b>TOTAL EXPENDITURES - IT</b>		<b>283,800</b>	<b>286,821</b>	<b>360,750</b>	<b>526,439</b>	<b>517,356</b>

<sup>7</sup> - Copiers

<sup>8</sup> - Ultra Nexis, Barracuda, ADA, Website, Mobile App, MinuteTraq, Unitrends, Palo Alto, Springbrook



Marketing  
 General Fund: 10  
 Org Code: 10011016

<u>Account #</u>	<u>Description</u>	4/30/2019 <u>Actual</u>	4/30/2020 <u>Actual</u>	4/30/2021 <u>Budget</u>	4/30/2021 <u>Projected</u>	4/30/2022 <u>Proposed</u>
	<b>Contractual Services</b>					
42005	Printing	<u>22,549</u>	<u>17,375</u>	<u>15,000</u>	<u>22,418</u>	<u>23,500</u>
	<b>Subtotal - Contractual Services</b>	<u>22,549</u>	<u>17,375</u>	<u>15,000</u>	<u>22,418</u>	<u>23,500</u>
	<b>Commodities</b>					
44002	Postage	<u>18,758</u>	<u>18,369</u>	<u>25,000</u>	<u>19,063</u>	<u>20,000</u>
	<b>Subtotal - Capital Outlay</b>	<u>18,758</u>	<u>18,369</u>	<u>25,000</u>	<u>19,063</u>	<u>20,000</u>
	<b>TOTAL EXPENDITURES - Marketing</b>	<u>41,307</u>	<u>35,744</u>	<u>40,000</u>	<u>41,481</u>	<u>43,500</u>
	<b>GRAND TOTAL - CITY MANAGER'S OFFICE</b>	<u>789,357</u>	<u>867,394</u>	<u>1,339,160</u>	<u>1,354,579</u>	<u>2,506,308</u>

## General Fund – City Clerk

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	1.00	0.00	0.00
Part time	0.50	0.00	0.00
<b>Total fte</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>

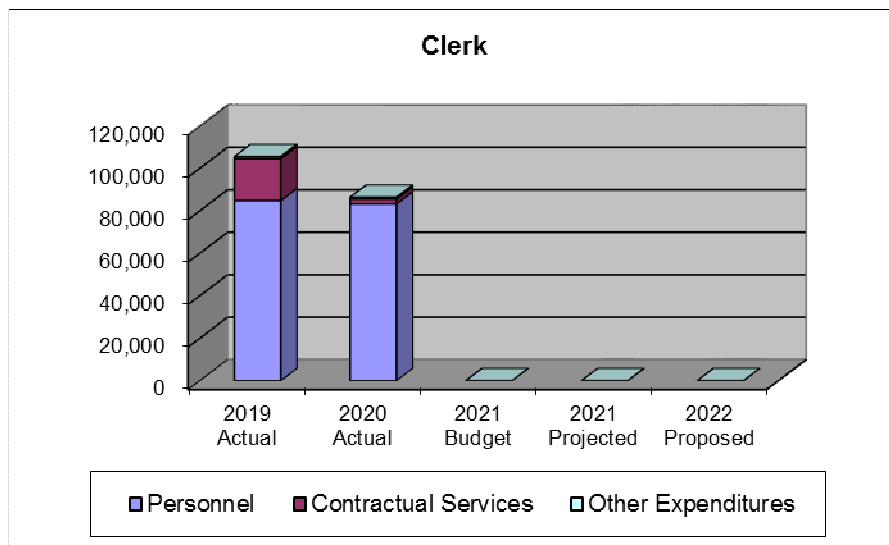
### Narrative

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

### Budget Summary

Beginning in FY 2021, the budget authority and employees for the Clerk's Office has been moved to Administration.

### Expenditures by type



City Clerk's Office  
 General Fund: 10  
 Org Code: 10011012

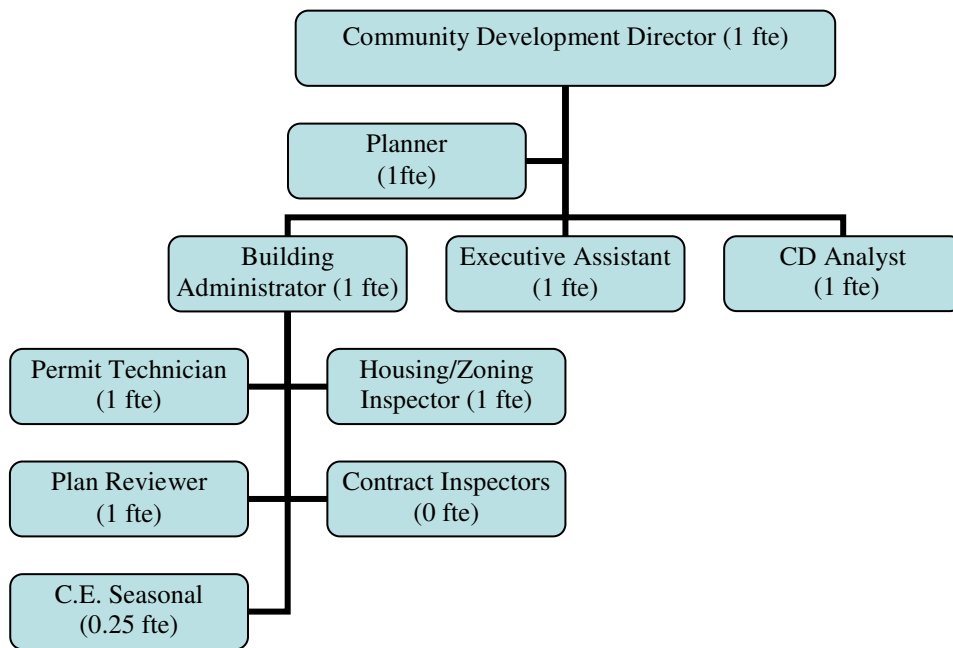
<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	71,399	69,637	0	0	0
40102	Overtime Pay	354	854	0	0	0
41101	FICA Expense	5,209	5,288	0	0	0
41102	IMRF Expense	7,813	7,475	0	0	0
<b>Subtotal - Personnel</b>		<b>84,776</b>	<b>83,254</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual Services</b>						
42034	Professional Services	19,696	2,136	0	0	0
42051	Business Licenses	0	0	0	0	0
42089	Education and Training	60	0	0	0	0
42090	Dues and Subscriptions	35	137	0	0	0
<b>Subtotal - Contractual Services</b>		<b>19,791</b>	<b>2,273</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings	0	60	0	0	0
49099	Miscellaneous	923	758	0	0	0
<b>Subtotal - Other Expenditures</b>		<b>923</b>	<b>818</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>105,490</b>	<b>86,345</b>	<b>0</b>	<b>0</b>	<b>0</b>

Moved to Administration in FY 2021 Budget cycle

## General Fund – Community Development

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	7.00	8.00	8.00
Part time	0.75	0.25	0.25
<b>Total fte</b>	<b>7.75</b>	<b>8.25</b>	<b>8.25</b>



### Narrative

The Community Development Department is responsible for administering and enforcing the City of Wood Dale adopted Building Codes, Property Maintenance Code, Unified Development Ordinance, and Municipal Code. Staff includes personnel devoted to Comprehensive Land Use Planning and Economic Development. In addition staff prepares and presents reports and analysis to the Community Development Commission for pending cases and also provides staff support to the Streetscape and Economic Enhancement Committee, Building Code Board of Appeals, and Stormwater Management Committee. The Rental Property and Commercial Occupancy programs are 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.

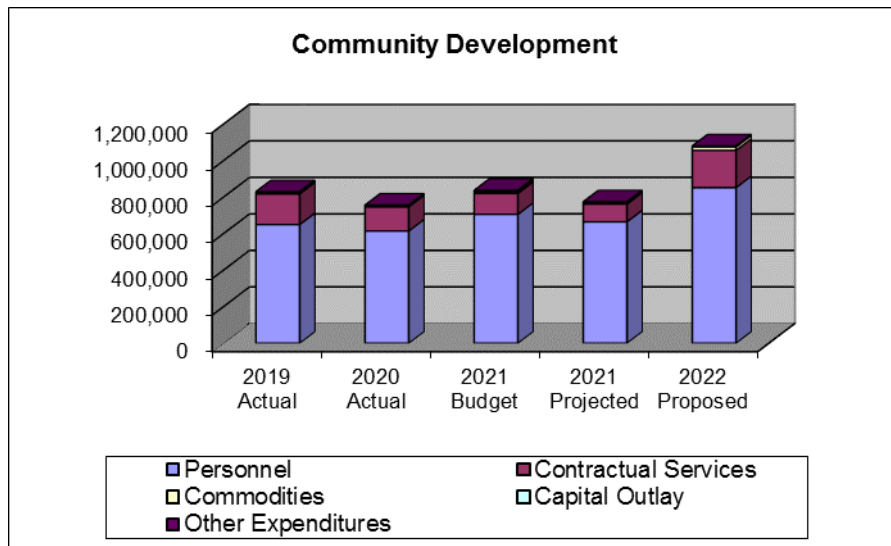
## Budget Summary

This target level allows the Community Development Department to operate in FY 2021 the same as it did in FY 2020.

The increase in Personnel is due to costs associated with health care now being budgeted on a departmental level. This change was necessary due to how the City's new ERP handles those costs within its payroll process.

The increase in Contractual and Commodities is due to the accounts related to the Maintenance of City Hall being budgeted out of Community Development instead of Central Services.

## Expenditures by type



Community Development  
 General Fund: 10  
 Org Code: 10012021-10012024

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	548,999	513,484	586,084	552,297	616,598
	Planning & Zoning	-	-	196,178	195,592	204,020
	Building	-	-	244,686	244,740	254,827
	Rental Housing	-	-	80,178	41,104	100,513
	Commercial Occupancy	-	-	65,042	70,861	57,238
40102	Overtime Pay	1,092	54	250	125	250
40107	Leave Time Buy-Back	0	7,987	2,742	2,285	2,852
40111	Health Insurance	0	0	0	0	114,879
40166	Stipends	400	200	200	200	400
41101	FICA Expense	40,765	37,874	45,080	42,450	47,407
41102	IMRF Expense	59,128	55,599	72,068	67,841	70,584
<b>Subtotal - Personnel</b>		<b>650,384</b>	<b>615,198</b>	<b>706,424</b>	<b>665,198</b>	<b>852,970</b>
<b>Contractual Services</b>						
42005	Printing	1,513	2,103	2,500	2,500	3,000
42017	Maintenance - Vehicles	1,616	0	1,350	1,300	1,350
42034	Professional Services <sup>1</sup>	159,562	128,683	100,000	79,500	80,000
42086	Publication - Legal Notice/Hearings	169	(15,544)	1,500	1,480	1,500
42089	Education and Training	2,015	4,571	6,600	7,750	7,950
42090	Dues and Subscriptions <sup>2</sup>	3,076	2,453	2,400	2,475	2,500
42104	Property Maintenance	0	9,555	0	2,425	2,500
<b>Subtotal - Contractual Services</b>		<b>167,952</b>	<b>131,821</b>	<b>114,350</b>	<b>97,430</b>	<b>98,800</b>
<b>Commodities</b>						
44001	Gasoline	1,687	1,198	2,750	2,700	2,750
44003	Books and Publications	1,015	1,103	1,200	1,350	1,400
44017	Maintenance - Vehicles	2,355	1,488	2,500	2,450	2,500
44021	Uniforms	400	1,199	1,750	1,675	1,700
44022	Safety Equipment	217	325	450	390	400
44031	Office Supplies	1,326	1,394	1,500	1,475	1,500
<b>Subtotal - Commodities</b>		<b>6,998</b>	<b>6,707</b>	<b>10,150</b>	<b>10,040</b>	<b>10,250</b>
<b>Capital Outlay</b>						
46001	Office Equipment	0	0	1,800	1,675	1,750
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>1,800</b>	<b>1,675</b>	<b>1,750</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>3</sup>	4,358	3,112	4,350	0	3,000
49099	Miscellaneous	89	0	0	0	0
<b>Subtotal - Other Expenditures</b>		<b>4,447</b>	<b>3,112</b>	<b>4,350</b>	<b>0</b>	<b>3,000</b>
<b>TOTAL EXPENDITURES - Operating</b>		<b>829,781</b>	<b>756,838</b>	<b>837,074</b>	<b>774,343</b>	<b>966,770</b>

<sup>1</sup> - Inspection and plan review services, other consulting  
<sup>2</sup> - Various Trade and ICC Memberships, Industry related publications  
<sup>3</sup> - APA, ICSC, ILCMA, ICC

Building Maintenance  
 General Fund: 10  
 Org Code: 10012025

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Contractual Services</b>						
42011	Maintenance - Buildings <sup>4</sup>	94,164	117,597	95,000	103,500	105,000
<b>Subtotal - Contractual Services</b>		<b>94,164</b>	<b>117,597</b>	<b>95,000</b>	<b>103,500</b>	<b>105,000</b>
<b>Commodities</b>						
44011	Maintenance - Buildings <sup>5</sup>	7,928	10,354	10,000	8,250	9,000
44051	Electric Utilities	361	246	0	0	0
<b>Subtotal - Commodities</b>		<b>8,289</b>	<b>10,600</b>	<b>10,000</b>	<b>8,250</b>	<b>9,000</b>
<b>TOTAL EXPENDITURES - Building Maint.</b>		<b>102,453</b>	<b>128,197</b>	<b>105,000</b>	<b>111,750</b>	<b>114,000</b>
<b>GRAND TOTAL - COMMUNITY DEVELOP.</b>		<b>829,781</b>	<b>756,838</b>	<b>837,074</b>	<b>774,343</b>	<b>1,080,770</b>

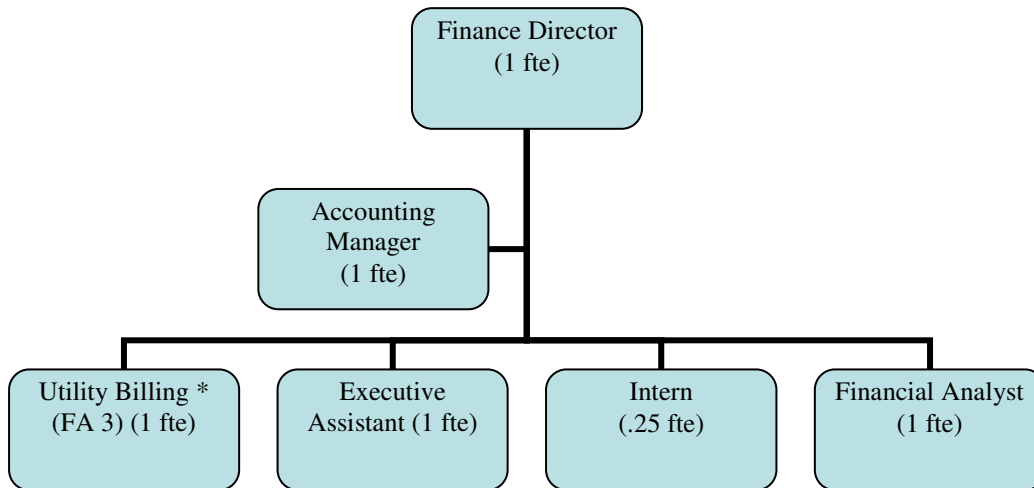
<sup>1</sup> - Janitorial Service Contract

<sup>4</sup> - Light bulbs, paper goods, cleaning supplies, other building repair parts

## General Fund – Finance Department

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	4.00	4.00	4.00
Part time	0.25	0.25	0.25
<b>Total fte</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>



### 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 process bi-weekly payroll. 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 FA3 operates in the Finance Department, but is budgeted out of the Water/Sewer Fund, Utilities Division.



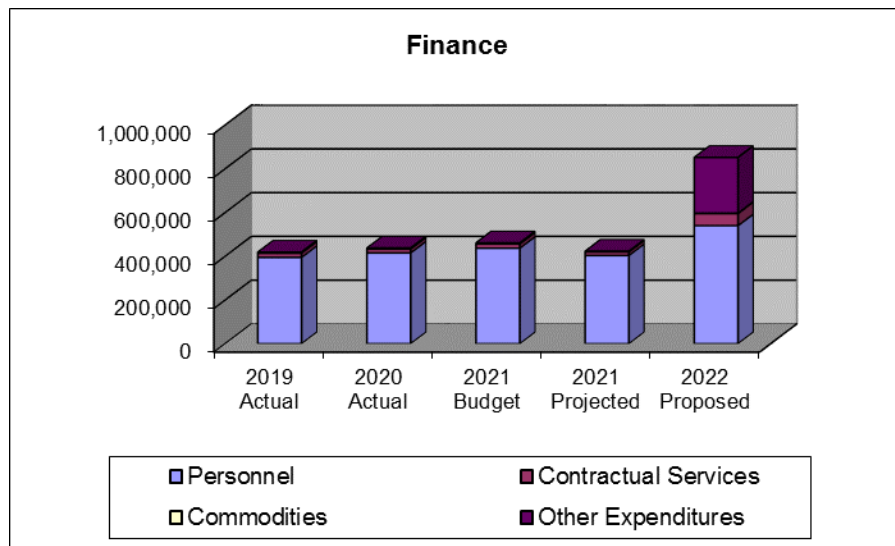
## Budget Summary

The budget level of funding allows the Finance Department to operate the same in FY 2022 as it did in FY 2021.

The increase in Personnel is due to costs associated with health care now being budgeted on a departmental level. This change was necessary due to how the City's new ERP handles those costs within its payroll process.

The increase in Contractual and Other is due to the inclusion of Audit Services and Sales Tax Rebates being included in the Finance budget now instead of Central Services.

### Expenditures by type



Finance Department  
 General Fund: 10  
 Org Code: 10013000

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	328,706	346,354	354,537	337,541	367,487
40102	Overtime Pay	2,973	2,968	3,500	950	1,000
40107	Leave Time Buy-Back	3,018	3,135	3,268	3,268	3,399
40111	Health Insurance	0	0	0	0	84,150
41101	FICA Expense	24,604	25,831	27,640	26,145	28,449
41102	IMRF Expense	35,135	36,809	47,568	35,429	55,183
<b>Subtotal - Personnel</b>		<b>394,436</b>	<b>415,098</b>	<b>436,513</b>	<b>403,333</b>	<b>539,668</b>
<b>Contractual Services</b>						
42005	Printing <sup>1</sup>	16,494	13,540	16,000	13,250	12,000
42031	Auditing Services	40,790	39,530	42,500	39,530	40,000
42034	Professional Services <sup>2</sup>	1,484	1,645	1,400	1,200	1,300
42089	Education and Training <sup>3</sup>	612	1,545	1,200	750	1,200
42090	Dues and Subscriptions <sup>4</sup>	616	777	700	610	610
<b>Subtotal - Contractual Services</b>		<b>19,205</b>	<b>17,507</b>	<b>19,300</b>	<b>15,810</b>	<b>55,110</b>
<b>Commodities</b>						
44003	Books and publications	0	42	400	351	100
44021	Uniforms	543	331	800	478	800
44031	Office Supplies	1,287	1,663	1,200	1,562	1,300
<b>Subtotal - Commodities</b>		<b>1,830</b>	<b>2,036</b>	<b>2,400</b>	<b>2,391</b>	<b>2,200</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>5</sup>	3,076	2,655	2,800	970	2,000
49070	Community Donations	1,000	0	0	0	0
49085	Generator Grant Program	3,140	1,275	2,000	2,300	2,000
49100	Credit Card Fees	785	167	200	625	500
49999	Sales Tax Rebate Program	100,043	154,940	300,000	225,000	250,000
<b>Subtotal - Other Expenditures</b>		<b>3,076</b>	<b>2,655</b>	<b>2,800</b>	<b>970</b>	<b>254,500</b>
<b>TOTAL EXPENDITURES</b>		<b>418,547</b>	<b>437,295</b>	<b>461,013</b>	<b>422,504</b>	<b>851,478</b>

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

<sup>2</sup> - GFOA - CAFR, PAFR, and Budget awards

<sup>3</sup> - GFOA/IGFOA Continuing education

<sup>4</sup> - GFOA (1), IGFOA (2), Local Gov News

<sup>5</sup> - GFOA (1), IGFOA annual conference (1)

## General Fund – Legal

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this department.

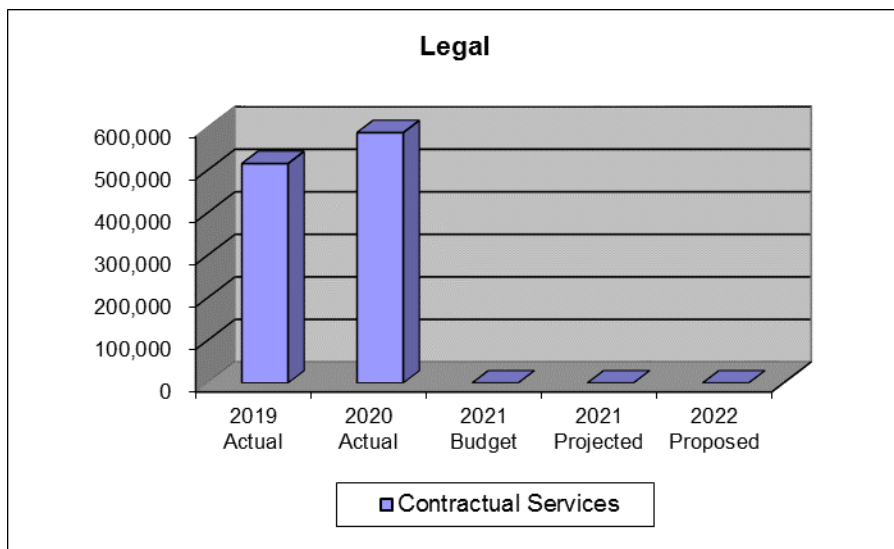
### Narrative

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

### Budget Summary

Beginning in FY 2021, the budget authority for Legal has been moved to Administration.

### Expenditures by type



Legal Department  
 General Fund: 10  
 Org Code: 10011013

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Contractual Services</b>						
42062	Legal - General Fund	397,110	515,888	0	0	0
42063	Legal - Litigation	0	0	0	0	0
42064	Legal - Prosecution	56,926	52,830	0	0	0
42067	Legal - Labor	61,571	12,293	0	0	0
42068	Legal Settlement	0	7,500	0	0	0
<b>Subtotal - Contractual Services</b>		<b>515,607</b>	<b>588,511</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>515,607</b>	<b>588,511</b>	<b>0</b>	<b>0</b>	<b>0</b>

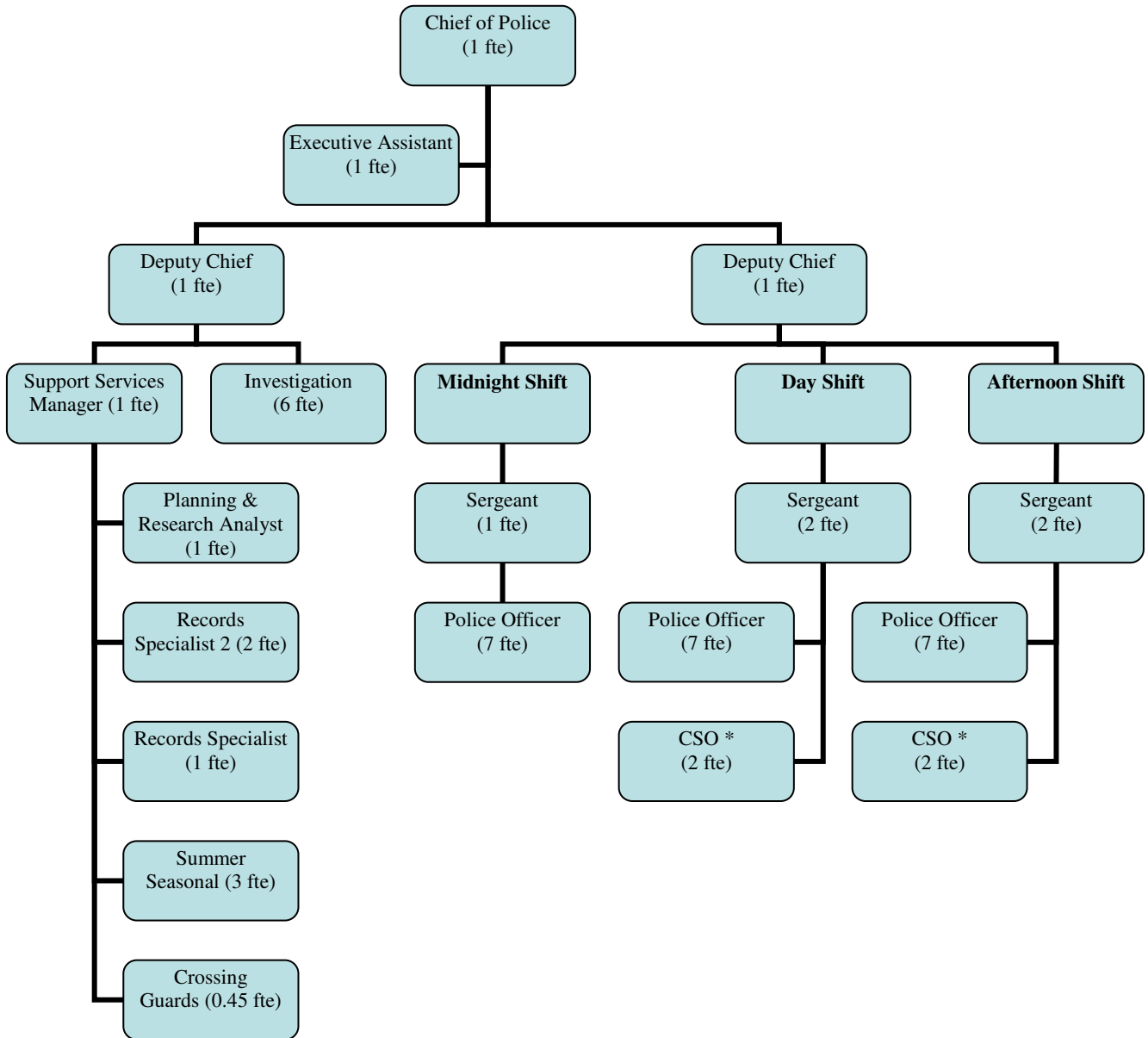
Attorneys include: Bond Dickson & Associates; Marquardt & Belmonte; Storino, Ramello & Durkin

**Moved to Administration in FY 2021 Budget cycle**

# General Fund - Police

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	45.00	45.00	45.00
Part time	3.45	3.45	3.45
<b>Total fte</b>	<b>48.45</b>	<b>48.45</b>	<b>48.45</b>



\* CSO – Community Service Officer

## Narrative

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

## Budget Summary

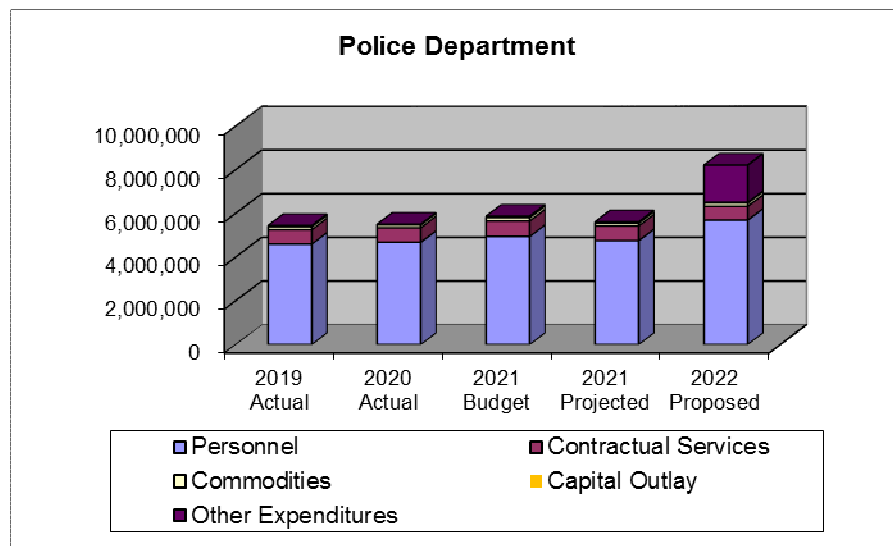
The budget level of funding allows the Police Department to operate in FY 2022 the same as it did in FY 2021.

The department includes 35 sworn officers and 10 non-sworn support personnel.

The increase in Personnel is due to costs associated with health care now being budgeted on a departmental level. This change was necessary due to how the City's new ERP handles those costs within its payroll process.

The increase in Other is due to the contribution to the Police Pension Fund moving into this budget from Central Services.

## Expenditures by type



Police Department  
 General Fund: 10  
 Org Code: 10024041-10024045

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	3,825,000	3,893,394	4,130,422	4,025,861	4,094,199
	Administration	-	-	645,076	660,151	662,837
	Patrol	-	-	2,495,539	2,477,350	2,520,141
	Investigations	-	-	589,310	514,980	497,647
	Records	-	-	185,992	183,597	188,991
	CSO	-	-	214,505	189,783	224,583
40102	Overtime Pay	301,379	346,731	342,500	287,342	345,000
40105	Part-time Employment	22,280	15,753	23,100	12,800	23,100
40106	Seasonal Employment	9,275	6,288	7,500	0	7,500
40107	Leave Time Buy-Back	50,029	14,318	11,500	10,433	12,850
40108	Longevity Pay	13,800	23,900	11,900	17,800	11,300
40111	Health Insurance	0	0	0	0	770,498
41101	FICA Expense	316,461	319,178	346,310	327,993	351,943
41102	IMRF Expense	60,762	62,226	77,728	73,181	77,515
<b>Subtotal - Personnel</b>		<b>4,598,985</b>	<b>4,681,788</b>	<b>4,950,959</b>	<b>4,755,410</b>	<b>5,693,905</b>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	13,775	14,610	13,000	12,634	13,000
42003	Communications	11,294	15,570	13,000	12,500	13,000
42005	Printing	3,637	3,425	2,600	2,450	2,600
42011	Maintenance - Buildings	12,155	7,554	15,000	13,750	15,000
42014	Maintenance - Office Equip	0	0	1,000	700	1,000
42015	Maintenance - Other Equip	337	1,287	2,000	1,875	2,000
42017	Maintenance - Vehicles	15,692	11,629	19,000	16,800	18,000
42019	Maintenance Agreement	19,873	18,852	18,000	17,500	18,000
42028	Emergency Services	1,812	1,732	1,900	1,825	1,900
42034	Professional Services	21,202	18,842	27,000	22,500	23,000
42036	Community Services	2,891	1,874	2,600	350	2,600
42037	Township Social Services <sup>1</sup>	14,220	14,220	14,640	14,220	14,640
42048	Animal Control	14,089	18,175	20,500	5,600	13,000
42089	Education and Training	30,870	28,866	30,500	29,800	39,500
42090	Dues and Subscriptions	1,854	2,785	2,400	2,275	2,400
42093	Trax-Guard Administration	167,880	168,599	167,880	167,880	78,180
42466	Addison Consolidated Dispatch	328,091	336,872	355,400	355,400	374,947
<b>Subtotal - Contractual Services</b>		<b>659,674</b>	<b>664,892</b>	<b>706,420</b>	<b>678,059</b>	<b>632,767</b>

<sup>1</sup> - In-house counseling program - outside contractor

Police Department  
 General Fund: 10  
 Org Code: 10024041-10024045

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	53,806	41,082	60,000	42,172	52,000
44002	Postage	13	216	200	135	200
44003	Books and Publications	100	179	200	110	200
44011	Maintenance - Buildings	729	712	2,500	2,350	2,500
44015	Maintenance - Other Equip	3,271	2,456	2,800	2,400	2,500
44017	Maintenance - Vehicles	24,104	33,399	28,000	23,096	28,000
44021	Uniforms	28,451	29,950	36,000	34,500	36,000
44028	Emergency Services <sup>2</sup>	3,310	7,417	3,000	4,900	4,900
44029	Copy Supplies	1,057	1,121	1,500	1,350	1,500
44031	Office Supplies	3,223	2,064	3,000	2,750	3,000
44032	Photo Supplies	507	21	500	450	500
44036	Community Services	7,784	5,802	7,500	5,500	7,500
44039	Detective's Expenses <sup>3</sup>	3,578	2,074	3,000	2,900	3,000
44041	Investigative Supplies	1,583	1,313	1,500	1,500	1,500
44042	Ammunition/Gun Range	5,869	2,150	6,200	6,150	6,200
44043	Prisoner Food	59	10	200	100	200
<b>Subtotal - Commodities</b>		<b>137,442</b>	<b>129,966</b>	<b>156,100</b>	<b>130,363</b>	<b>149,700</b>
<b>Capital Outlay</b>						
46001	Office Equipment	1,690	539	2,500	2,400	2,500
46466	Police Operating Equipment <sup>4</sup>	24,880	5,064	29,000	27,450	29,000
<b>Subtotal - Capital Outlay</b>		<b>26,570</b>	<b>5,603</b>	<b>31,500</b>	<b>29,850</b>	<b>31,500</b>
<b>Other Expenditures</b>						
49001	Court Mileage Reimb	2,780	2,893	3,200	1,200	2,800
49004	Conferences/Meetings	2,933	1,054	3,000	830	3,000
49022	DuPage Children's Center <sup>5</sup>	3,500	3,500	3,500	3,500	3,500
49043	Safety Program	245	275	2,200	1,975	1,500
49046	Fitness Program	3,495	3,869	4,500	3,750	4,500
49047	Accreditation <sup>6</sup>	4,875	4,595	4,900	4,900	4,900
49086	Police Pension Contribution	1,300,128	1,423,206	1,490,747	1,490,747	1,683,338
49099	Miscellaneous	1,423	1,006	2,000	1,850	2,000
<b>Subtotal - Other Expenditures</b>		<b>19,251</b>	<b>17,192</b>	<b>23,300</b>	<b>18,005</b>	<b>1,705,538</b>
<b>TOTAL EXPENDITURES</b>		<b>5,441,922</b>	<b>5,499,440</b>	<b>5,868,279</b>	<b>5,611,687</b>	<b>8,213,410</b>

<sup>2</sup> - VPS training, supplies, command post supplies

<sup>3</sup> - Online intelligence systems monthly fee, undercover supplies

<sup>4</sup> - Body armor, squad cages, traffic equipment, special events camera system, other equipment as needed

<sup>5</sup> - Contribution for investigation of sexual cases against juveniles

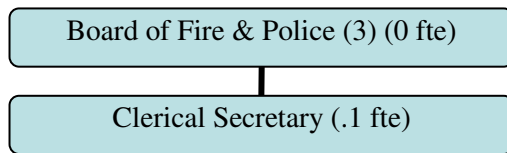
<sup>6</sup> - Yearly fees and onsite fees for Law Enforcement; reduction due to elimination of in-house dispatch center



## General Fund – Board of Fire & Police

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.10	0.10	0.10
<b>Total fte</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>



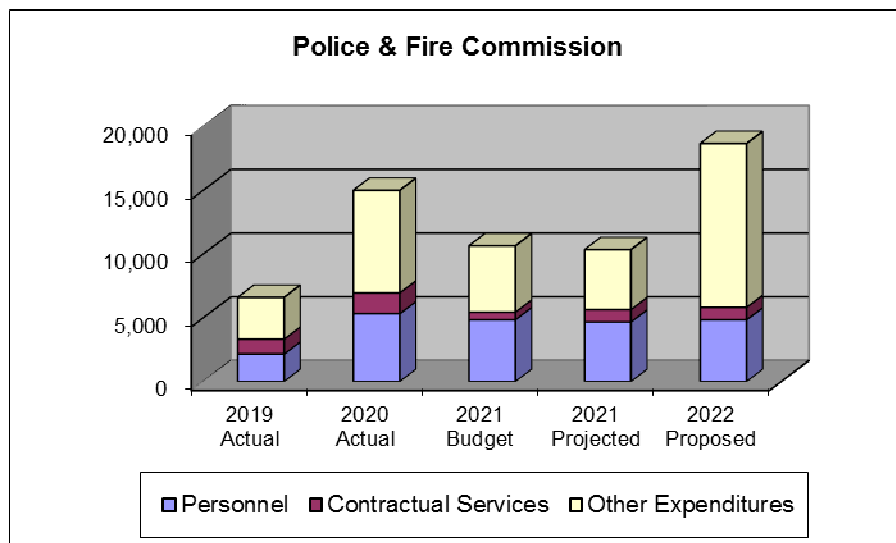
### Narrative

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

### Budget Summary

The budget level of funding allows the Board of Fire & Police to operate in FY 2022 as it did in FY 2021. The increase in “Other” is due to an increased testing program this year as both the Patrol and Sergeant tests are occurring in the same year.

### Expenditures by type



Police & Fire Commission  
 General Fund: 10  
 Org Code: 10024047

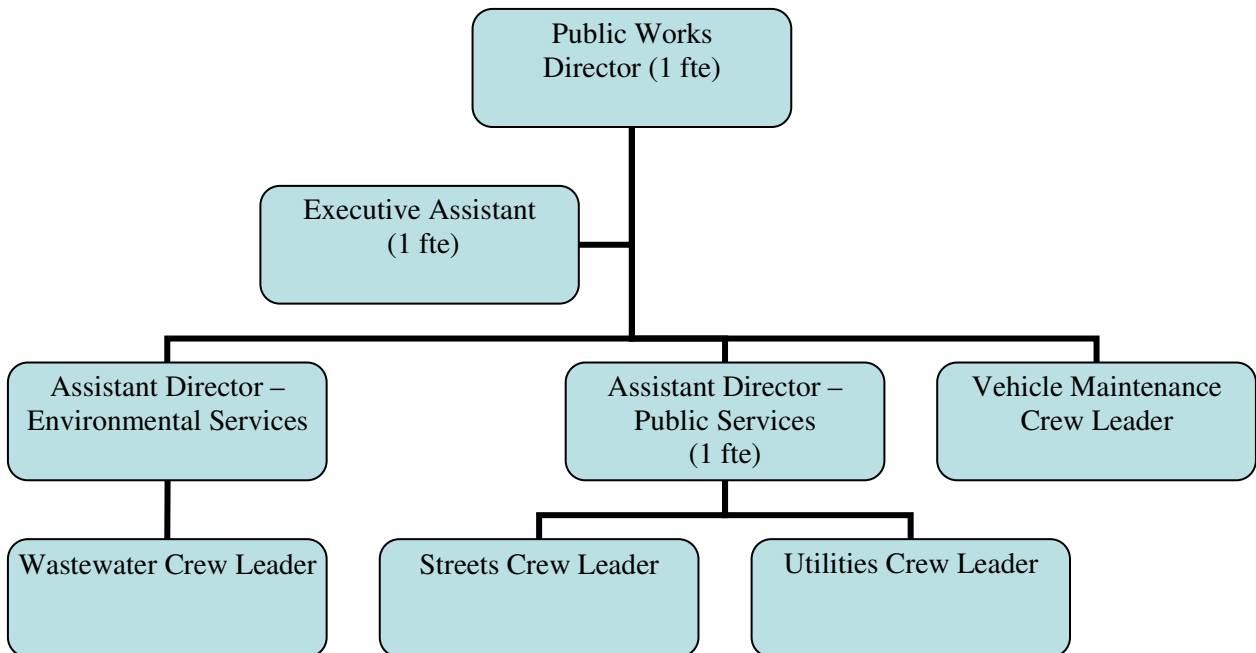
<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40105	Part-time Employment	2,000	4,950	4,500	4,340	4,500
41101	FICA Expense	153	379	350	335	350
<b>Subtotal - Personnel</b>		<b>2,153</b>	<b>5,329</b>	<b>4,850</b>	<b>4,675</b>	<b>4,850</b>
<b>Contractual Services</b>						
42005	Printing	0	0	100	100	100
42090	Dues and Subscriptions	1,175	1,625	0	375	375
42095	Employee Recruitment	0	0	500	500	500
<b>Subtotal - Contractual Services</b>		<b>1,175</b>	<b>1,625</b>	<b>600</b>	<b>975</b>	<b>975</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings	0	0	0	350	1,050
49044	Testing Program	3,229	7,509	5,000	4,150	11,800
49099	Miscellaneous	43	540	200	200	0
<b>Subtotal - Other Expenditures</b>		<b>3,272</b>	<b>8,049</b>	<b>5,200</b>	<b>4,700</b>	<b>12,850</b>
<b>TOTAL EXPENDITURES</b>		<b>6,600</b>	<b>15,003</b>	<b>10,650</b>	<b>10,350</b>	<b>18,675</b>

## General Fund - Public Works Administration

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	3.00	* 4.00	3.00
Seasonal	0.00	0.00	0.00
<b>Total fte</b>	<b>3.00</b>	<b>4.00</b>	<b>3.00</b>

\* - expanded level item, but was never hired



The Director of Public Works, Assistant PW Director – Public Services, and the Executive Assistant are the only personnel within the Public Works Administration budget. The Assistant PW Director – Environmental Services and Crew Leaders are shown to illustrate the relationship between the Director, Assistant Directors and Crew Leaders. In the FY 2021 budget there was the proposal for a Facilities Manager, however that position was never fill and was not included in the FY 2022 budget.

### Narrative

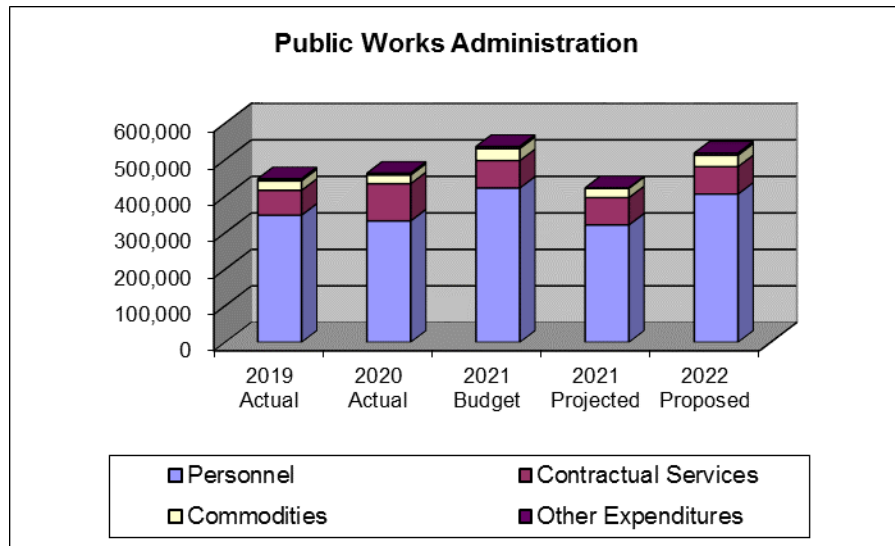
The Public Works Director has the responsibility to plan, direct and manage the operations of the Public Works Department including streets, forestry, storm sewers, sanitary collection, water distribution, wastewater treatment, vehicle maintenance, facilities maintenance, and Dial-a-Ride. The work is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

## Budget Summary

The budget level of funding allows the Public Works Administration Division to operate in FY 2022 as it did in FY 2021.

There is 1 expanded level item in FY 2021, for a new Facility Manager position, which was never filled and is not included in this budget. Accounting for the removal of that position, the remaining increase in Personnel is due to costs associated with health care now being budgeted on a departmental level. This change was necessary due to how the City's new ERP handles those costs within its payroll process.

### Expenditures by type



Public Works Administration  
 General Fund: 10  
 Org Code: 10015051

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	284,833	272,252	338,304	266,915	278,123
40102	Overtime Pay	325	567	500	0	0
40108	Longevity	1,100	1,100	1,100	1,100	1,100
40166	Stipends	9,000	9,600	12,500	0	0
40111	Health Insurance	0	0	0	0	73,559
41101	FICA Expense	21,192	20,020	26,959	20,503	21,361
41102	IMRF Expense	31,535	28,900	43,099	32,939	31,803
<b>Subtotal - Personnel</b>		<b>347,985</b>	<b>332,439</b>	<b>422,462</b>	<b>321,457</b>	<b>405,946</b>
<b>Contractual Services</b>						
42005	Printing	0	150	150	100	150
42011	Maintenance - Buildings	12,829	20,279	12,500	17,500	12,500
42014	Maintenance - Office Equip	0	49	300	150	300
42015	Maintenance - Other Equip	0	0	200	0	0
42017	Maintenance - Vehicles	575	0	200	150	200
42019	Maintenance agreements <sup>1</sup>	6,336	3,894	6,500	4,500	6,500
42034	Professional Services <sup>2</sup>	682	4,797	1,200	1,000	1,200
42050	Engineering Services	43,073	69,974	50,000	49,873	50,000
42089	Education and Training	685	1,223	3,000	650	3,000
42090	Dues and Subscriptions <sup>3</sup>	4,093	1,443	1,200	1,000	1,200
<b>Subtotal - Contractual Services</b>		<b>68,272</b>	<b>101,809</b>	<b>75,250</b>	<b>74,923</b>	<b>75,050</b>
<b>Commodities</b>						
44001	Gasoline	1,528	1,509	1,750	1,500	1,750
44002	Postage	49	72	100	100	100
44003	Books and publications	0	0	100	0	100
44011	Maintenance - Buildings	807	1,233	4,000	1,000	4,000
44017	Maintenance - Vehicles	154	1,478	1,000	1,000	1,000
44021	Uniforms	18,065	16,082	18,000	17,835	18,000
44022	Safety Equipment	2,195	1,345	3,500	1,200	3,500
44031	Office Supplies	2,701	1,936	2,300	2,100	2,300
44051	Electric Utilities	0	0	1,500	0	0
44099	Other Parts/Materials	406	0	500	250	500
<b>Subtotal - Commodities</b>		<b>25,905</b>	<b>23,655</b>	<b>32,750</b>	<b>24,985</b>	<b>31,250</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>4</sup>	1,654	235	1,500	250	1,500
49043	Safety Program	3,544	4,345	3,500	1,000	3,500
49099	Miscellaneous	132	311	550	150	550
<b>Subtotal - Other Expenditures</b>		<b>5,329</b>	<b>4,891</b>	<b>5,550</b>	<b>1,400</b>	<b>5,550</b>
<b>TOTAL EXPENDITURES</b>		<b>447,492</b>	<b>462,794</b>	<b>536,012</b>	<b>422,765</b>	<b>517,796</b>

<sup>1</sup> - P.W. HVAC

<sup>2</sup> - Weather service

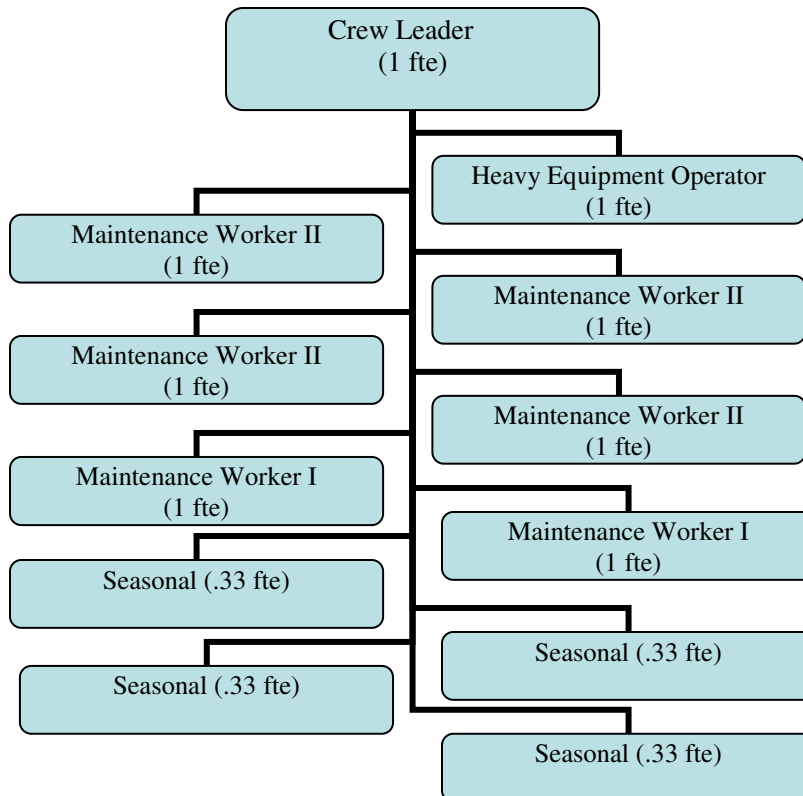
<sup>3</sup> - AWWA, APWA, other professional organizations

<sup>4</sup> - APWA, AWWA, Snow and Ice Conference, Arborist, Local seminars

## General Fund - Street Division

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	8.00	8.00	8.00
Seasonal	1.33	1.33	1.33
<b>Total fte</b>	<b>9.33</b>	<b>9.33</b>	<b>9.33</b>



### 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. Streets Division staff consists of one Crew Leader, one Heavy Equipment Operator, four Maintenance Worker IIs, two Maintenance Worker Is, and four seasonal.

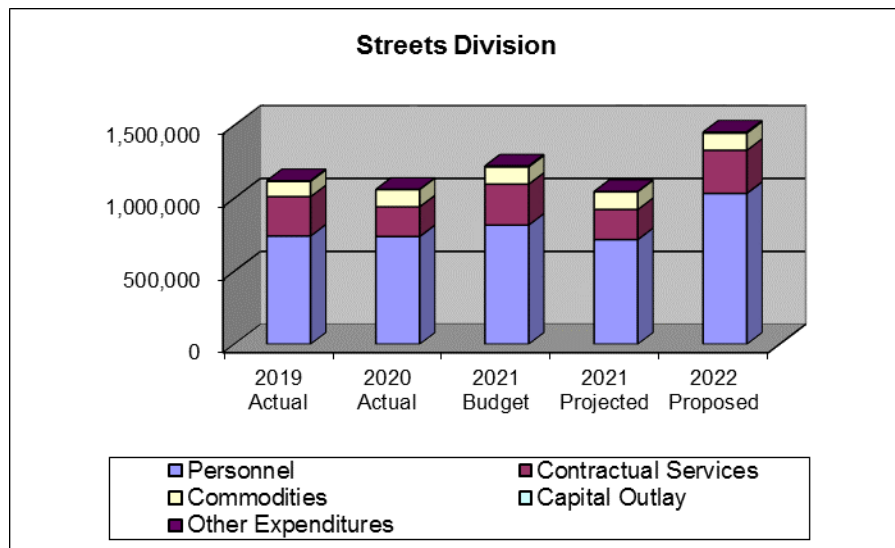
## Budget Summary

The budget level of funding allows the Streets Maintenance Division to operate in FY 2022 as it did in FY 2021.

The increase in Personnel is due to costs associated with health care now being budgeted on a departmental level. This change was necessary due to how the City’s new ERP handles those costs within its payroll process.

The increase in Contractual was due to an increase in the Forestry Program and Landscaping of City owned properties, offset by a reduction in the Parkway Tree line item.

### Expenditure by type



Street Maintenance  
 General Fund: 10  
 Org Code: 10035052

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	536,033	552,258	592,337	535,576	614,018
40102	Overtime Pay	54,547	40,057	47,500	42,500	45,000
40104	Stand-by-pay	15,211	14,150	13,500	13,250	13,700
40106	Seasonal Employment	19,667	18,078	25,000	0	25,000
40107	Leave Time Buy-Back	67	0	0	0	164,224
40108	Longevity Pay	1,850	1,850	2,800	2,800	2,800
40166	Stipends	0	0	0	4,200	4,200
41101	FICA Expense	46,736	46,303	52,107	45,451	66,153
41102	IMRF Expense	67,206	64,936	83,303	73,018	98,494
<b>Subtotal - Personnel</b>		<b>741,316</b>	<b>737,632</b>	<b>816,547</b>	<b>716,795</b>	<b>1,033,589</b>
<b>Contractual Services</b>						
42015	Maintenance - Other Equip	1,324	247	2,000	500	2,000
42017	Maintenance - Vehicles	9,683	4,037	10,000	7,500	10,000
42022	Equipment Rental	16,489	5,259	5,000	5,000	5,000
42046	Forestry Program <sup>1</sup>	49,715	29,508	45,000	45,000	55,000
42047	Mosquito Abatement	54,350	55,608	55,000	55,000	55,000
42049	Gypsy Moth Spraying	26,674	0	21,000	10,500	21,000
42054	Dump Fees <sup>2</sup>	14,496	11,491	18,000	15,000	18,000
42060	Sidewalk maintenance <sup>3</sup>	53,007	65,870	65,000	45,000	65,000
42089	Education and Training <sup>4</sup>	628	1,541	3,500	1,500	3,500
42090	Dues and Subscriptions <sup>5</sup>	837	2,500	1,000	1,000	1,000
42103	Parkway Tree replacement	28,474	14,732	30,000	10,500	20,000
42106	Landscaping - City properties	14,407	13,382	25,000	10,000	40,000
<b>Subtotal - Contractual Services</b>		<b>270,085</b>	<b>204,175</b>	<b>280,500</b>	<b>206,500</b>	<b>295,500</b>

<sup>1</sup> - Brush collection contract (reimbursed from garbage contract), tree trimming

<sup>2</sup> - Disposal of street sweeping and landscape waste

<sup>3</sup> - Replacement of sidewalk and apron section due to utility work

<sup>4</sup> - APWA, NIMS, Arborist, continuing education

<sup>5</sup> - APWA, ISA, IAA



Street Maintenance  
 General Fund: 10  
 Org Code: 10035052

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	27,976	20,640	25,000	25,000	25,000
44015	Maintenance - Other Equip	19,995	20,989	20,000	20,000	20,000
44017	Maintenance - Vehicles	35,178	43,996	35,000	35,000	35,000
44022	Safety Equipment	1,313	2,453	2,200	1,200	2,200
44083	Snow & Ice Control <sup>6</sup>	14,201	25,220	22,000	22,000	22,000
44099	Other Parts/Materials	5,245	4,298	13,500	18,000	13,500
<b>Subtotal - Commodities</b>		<b>103,907</b>	<b>117,596</b>	<b>117,700</b>	<b>121,200</b>	<b>117,700</b>
<b>Capital Outlay</b>						
46002	Other Equipment <sup>7</sup>	4,103	567	5,000	1,000	5,000
<b>Subtotal - Capital Outlay</b>		<b>4,103</b>	<b>567</b>	<b>5,000</b>	<b>1,000</b>	<b>5,000</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>8</sup>	23	841	850	0	850
49099	Miscellaneous	339	0	500	350	500
<b>Subtotal - Other Expenditures</b>		<b>362</b>	<b>841</b>	<b>1,350</b>	<b>350</b>	<b>1,350</b>
<b>TOTAL EXPENDITURES</b>		<b>1,119,773</b>	<b>1,060,811</b>	<b>1,221,097</b>	<b>1,045,845</b>	<b>1,453,139</b>

<sup>6</sup> - Beet juice, not eligible for MFT funding

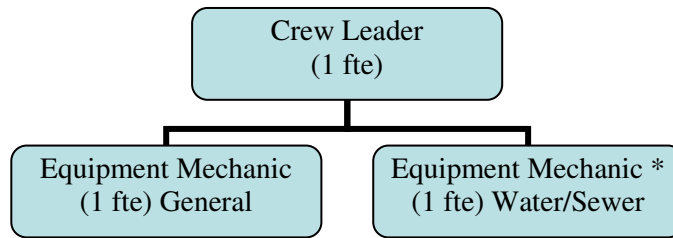
<sup>7</sup> - Miscellaneous equipment; unexpected replacement

<sup>8</sup> - APWA conference

## General Fund - Vehicle Maintenance Division

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time *	2.00	2.00	2.00
Seasonal	0.00	0.00	0.00
<b>Total fte</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



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

### Narrative

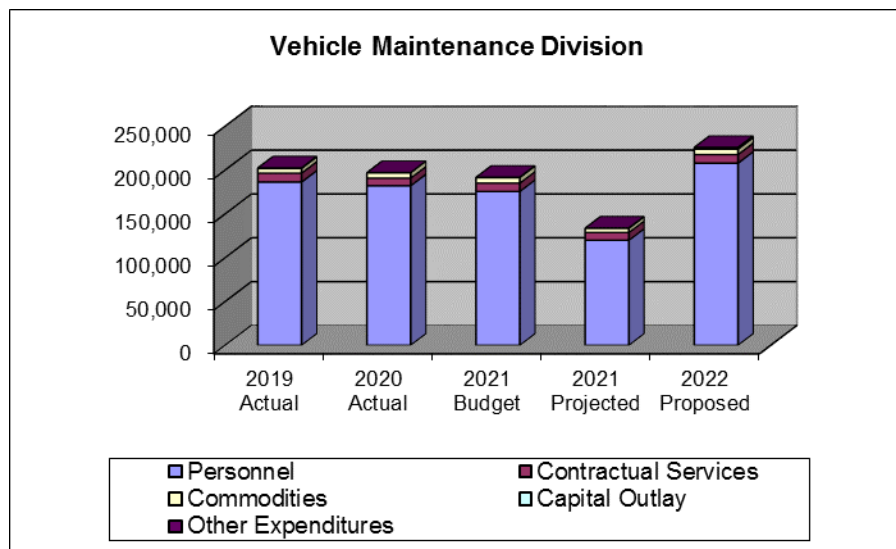
The primary function of the Vehicle Maintenance Division is to provide preventative maintenance and repair to all City vehicles and equipment, both mobile and permanently affixed. This includes, but is not limited to: squad cars, administrative vehicles, and all specialty vehicles and equipment within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

## Budget Summary

The budget level of funding allows the Vehicle Maintenance Division to operate in FY 2022 as it did in FY 2021.

The increase in Personnel is due to costs associated with health care now being budgeted on a departmental level. This change was necessary due to how the City's new ERP handles those costs within its payroll process.

### Expenditures by type



Vehicle Maintenance  
 General Fund: 10  
 Org Code: 10015053

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	155,192	152,109	144,988	98,222	148,964
40102	Overtime Pay	428	210	500	225	350
40108	Longevity Pay	1,500	1,700	950	950	950
40111	Health Care	0	0	0	0	28,275
40166	Stipends	0	0	0	700	700
41101	FICA Expense	11,815	11,585	11,203	7,604	11,495
41102	IMRF Expense	17,322	16,444	17,909	12,216	17,115
<b>Subtotal - Personnel</b>		<b>186,257</b>	<b>182,048</b>	<b>175,550</b>	<b>119,917</b>	<b>207,849</b>
<b>Contractual Services</b>						
42015	Maintenance - Other Equip <sup>1</sup>	1,843	748	1,200	675	1,200
42017	Maintenance - Vehicles	612	122	300	150	300
42089	Education and Training <sup>2</sup>	0	0	300	0	300
42090	Dues and Subscriptions <sup>3</sup>	7,733	7,852	7,750	7,941	8,000
<b>Subtotal - Contractual Services</b>		<b>10,187</b>	<b>8,722</b>	<b>9,550</b>	<b>8,766</b>	<b>9,800</b>
<b>Commodities</b>						
44001	Gasoline	781	737	800	375	800
44002	Postage/Shipping	0	0	0	0	0
44015	Maintenance - Other Equip	1,813	1,893	2,000	1,850	2,000
44017	Maintenance - Vehicles	1,175	1,318	1,000	700	1,000
44022	Safety Equipment	0	0	250	0	250
44099	Other Parts/Materials	1,586	2,173	2,200	2,000	2,200
<b>Subtotal - Commodities</b>		<b>5,355</b>	<b>6,121</b>	<b>6,250</b>	<b>4,925</b>	<b>6,250</b>
<b>Capital Outlay</b>						
46002	Other Equipment	0	0	0	0	1,500
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>4</sup>	0	0	100	0	100
49099	Miscellaneous	408	0	100	50	100
<b>Subtotal - Other Expenditures</b>		<b>408</b>	<b>0</b>	<b>200</b>	<b>50</b>	<b>200</b>
<b>TOTAL EXPENDITURES</b>		<b>202,207</b>	<b>196,891</b>	<b>191,550</b>	<b>133,658</b>	<b>225,599</b>

<sup>1</sup> - Includes possible repairs of above ground gas storage tank, SL210 ground lift, A/C recovery/recharging machine

<sup>2</sup> - ASE training

<sup>3</sup> - ASE, All Data, NED software, On Command, Ford IDS, CFA, Diamond Logic Support, Davie, Cummins

<sup>4</sup> - ASE, misc. fleet seminars

## General Fund – Central Services

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total fte</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this department.

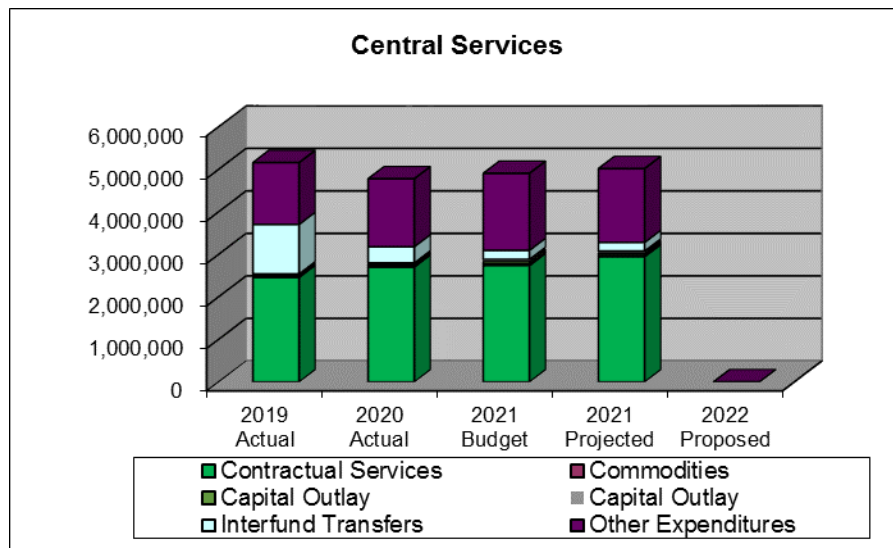
### Narrative

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

### Budget Summary

The Central Services Department has been closed out with the preparation of the FY 2022 budget. All costs within Central Services has been reallocated to the department that has budgetary control over that particular line item. This change is being done based upon the setup of the new ERP (budgetary span of control) and the efficiencies that come along with it.

### Expenditures by type



Central Services  
 General Fund: 10  
 Org Code: 10016000

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	120,559	114,359	120,000	116,800	0
42005	Printing	22,549	17,375	15,000	22,418	0
42011	Maintenance - Buildings <sup>1</sup>	94,164	117,597	95,000	103,500	0
42022	Equipment Rental <sup>2</sup>	17,250	15,583	15,000	13,500	0
42030	IT Professional Services	19,301	29,851	35,000	43,612	0
42031	Auditing Services	40,790	39,530	42,500	39,530	0
42034	Professional Services	25,557	26,225	27,000	25,850	0
42043	Insurance Premiums	349,874	382,853	390,000	391,500	0
42061	Health Care	1,661,248	1,863,498	1,850,000	1,868,110	0
42088	Employee Development	3,800	0	9,300	9,250	0
42095	Employee Recruitment	2,427	1,987	3,500	3,486	0
42097	Unemployment Compensation	2,875	0	0	8,950	0
42105	IT - Software Licenses <sup>3</sup>	98,976	93,008	135,000	298,549	0
<b>Subtotal - Contractual Services</b>		<b>2,459,367</b>	<b>2,701,866</b>	<b>2,737,300</b>	<b>2,945,055</b>	<b>0</b>
<b>Commodities</b>						
44002	Postage	18,758	18,369	25,000	19,063	0
44011	Maintenance - Buildings <sup>4</sup>	7,928	10,354	10,000	8,250	0
44051	Electric Utilities	361	246	0	0	0
44100	Flowers	400	724	500	650	0
<b>Subtotal - Commodities</b>		<b>27,447</b>	<b>29,693</b>	<b>35,500</b>	<b>27,963</b>	<b>0</b>

<sup>1</sup> - Janitorial Service Contract

<sup>2</sup> - Copiers

<sup>3</sup> - Ultra Nexis, Barracuda, ADA, Website, Mobile App, MinuteTraq, Unitrends, Palo Alto, Springbrook

<sup>4</sup> - Light bulbs, paper goods, cleaning supplies, other building repair parts

Department the accounts were moved into:

Finance
HCM
IT
Marketing
PD
CD
Admin
Transfers - GF summary

Central Services  
 General Fund: 10  
 Org Code: 10016000

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Capital Outlay</b>						
46030	IT Equipment	27,715	34,020	55,750	53,978	0
<b>Subtotal - Capital Outlay</b>		<b>27,715</b>	<b>34,020</b>	<b>55,750</b>	<b>53,978</b>	<b>0</b>
<b>Interfund Transfers</b>						
48051	To Land Acquisition	837,947	10,000	10,000	0	0
48070	To C.E.R.F	325,000	369,509	200,000	200,000	0
<b>Subtotal - Interfund Transfers</b>		<b>1,162,947</b>	<b>379,509</b>	<b>210,000</b>	<b>200,000</b>	<b>0</b>
<b>Other Expenditures</b>						
49041	Employee Recognition	4,672	2,353	5,000	4,850	0
49043	Safety Program <sup>5</sup>	162	1,328	2,500	1,450	0
49048	Employee Engagement <sup>6</sup>	11,485	10,378	10,000	10,092	0
49070	Community Donations	1,000	0	0	0	0
49085	Generator Grant Program	3,140	1,275	2,000	2,300	0
49086	Police Pension Contribution	1,300,128	1,423,206	1,490,747	1,490,747	0
49091	O'Hare Noise Sub-Committee	0	0	0	0	0
49100	Credit Card Fees	785	167	200	625	0
49166	Stormwater Committee	31,333	4,725	0	0	0
49999	Sales Tax Rebate Program	100,043	154,940	300,000	225,000	0
<b>Subtotal - Other Expenditures</b>		<b>1,452,748</b>	<b>1,598,372</b>	<b>1,810,447</b>	<b>1,735,064</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>5,130,225</b>	<b>4,743,460</b>	<b>4,848,997</b>	<b>4,962,060</b>	<b>0</b>

<sup>5</sup> - DOT Drug screen, safety kits, tetanus shots

<sup>6</sup> - Annual Health Fair, EAP, Employee Engagement Committee activities

Department the accounts were moved into:

Finance
HCM
IT
Marketing
PD
CD
Admin
Transfers - GF summary

## Road & Bridge Fund

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

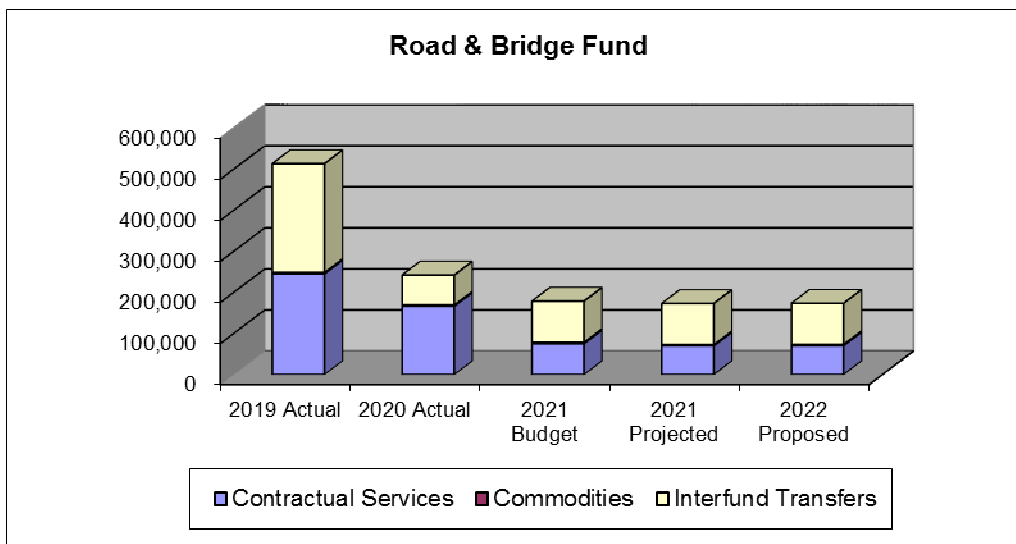
The Road and Bridge Fund is a special revenue fund that is funded by Property Taxes and interest income, which are used to support the Capital Projects Fund, City roadway signage, striping, restoration due to utility operations, minor patchwork, and some natural gas street lights.

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

### Budget Summary

The budget level of funding allows the Road and Bridge Fund to operate the same in FY 2022 as it did in FY 2021.

### Expenditures by type





**ROAD & BRIDGE FUND**  
Fund: 20

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31155	R.E. Taxes-Current	239,886	240,152	242,000	237,113	240,000
32020	Replacement Tax	2,482	3,240	2,500	3,000	3,000
<b>Subtotal - Real Estate Taxes</b>		<b>242,368</b>	<b>243,392</b>	<b>244,500</b>	<b>240,113</b>	<b>243,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	1,112	2,523	3,200	190	200
<b>Subtotal - Investment Income</b>		<b>1,112</b>	<b>2,523</b>	<b>3,200</b>	<b>190</b>	<b>200</b>
<b>TOTAL REVENUE</b>		<b>243,480</b>	<b>245,915</b>	<b>247,700</b>	<b>240,303</b>	<b>243,200</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42040	Traffic Signs/Traffic Control	6,583	1,127	20,000	15,000	15,000
42082	Pavement Striping	13,636	0	0	0	0
42084	Road Resurfacing/Repair	169,200	136,217	0	0	0
42110	Street Sweeping	55,860	29,112	55,000	54,803	55,000
<b>Subtotal - Contractual Services</b>		<b>245,279</b>	<b>166,456</b>	<b>75,000</b>	<b>69,803</b>	<b>70,000</b>
<b>Commodities</b>						
44052	Natural Gas Utilities - Royal Oaks	3,437	3,396	3,750	3,250	3,500
44099	Other Parts/Materials	0	0	0	0	0
<b>Subtotal - Commodities</b>		<b>3,437</b>	<b>3,396</b>	<b>3,750</b>	<b>3,250</b>	<b>3,500</b>
<b>Interfund Transfers</b>						
48001	To General Fund	0	72,409			
48021	To Motor Fuel Tax	264,785	0	0	0	0
48050	To Capital Projects Fund	0	0	0	0	0
48070	To CERF	0	0	100,000	100,000	100,000
<b>Subtotal - Interfund Transfers</b>		<b>264,785</b>	<b>72,409</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>		<b>513,501</b>	<b>242,261</b>	<b>178,750</b>	<b>173,053</b>	<b>173,500</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>(270,021)</b>	<b>3,654</b>	<b>68,950</b>	<b>67,250</b>	<b>69,700</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>455,748</b>	<b>185,727</b>	<b>189,381</b>	<b>189,381</b>	<b>256,631</b>
<b>Net Change</b>		<b>(270,021)</b>	<b>3,654</b>	<b>68,950</b>	<b>67,250</b>	<b>69,700</b>
<b>Ending</b>		<b>185,727</b>	<b>189,381</b>	<b>258,331</b>	<b>256,631</b>	<b>326,331</b>

# Motor Fuel Tax Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

## Narrative

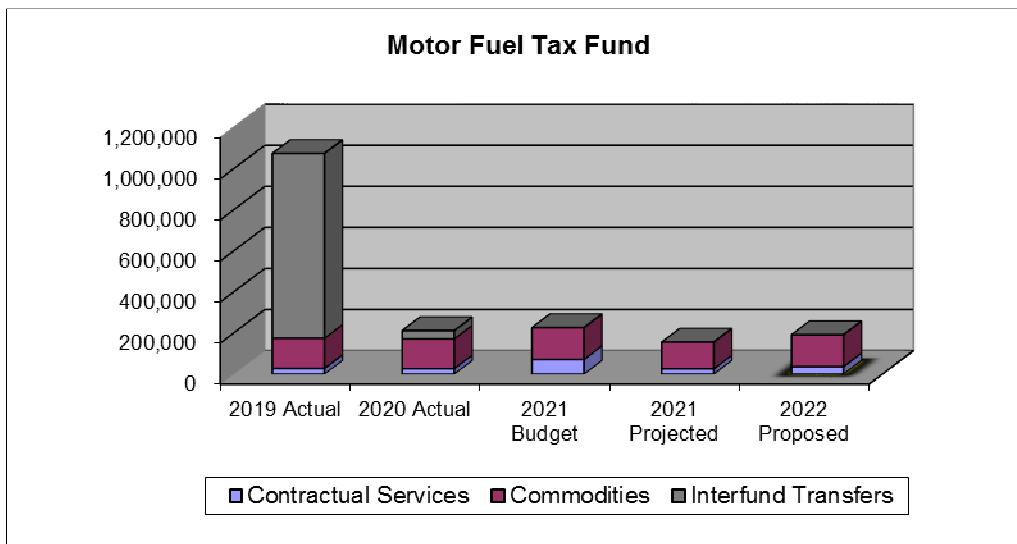
The Motor Fuel Tax Fund is a special revenue fund established to account for the municipal portion of motor fuel tax revenues, collected and distributed by the State of Illinois, which are used to pay for the maintenance and improvement of City streets, streetlights, and salt purchases. Revenues for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

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

## Budget Summary

The budget level of funding allows the Motor Fuel Tax Fund to operate the same in FY 2022 as it did in FY 2021.

## Expenditures by type



**MOTOR FUEL TAX FUND**  
Fund: 21

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Intergovernmental</b>						
32015	Allotments	349,546	508,136	510,000	795,000	800,000
<b>Subtotal - Intergovernmental</b>		<b>349,546</b>	<b>508,136</b>	<b>510,000</b>	<b>795,000</b>	<b>800,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	4,153	2,410	2,500	950	900
<b>Subtotal - Investment Income</b>		<b>4,153</b>	<b>2,410</b>	<b>2,500</b>	<b>950</b>	<b>900</b>
<b>Interfund Transfers</b>						
38020	Road & Bridge	264,785	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>264,785</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>618,484</b>	<b>510,546</b>	<b>512,500</b>	<b>795,950</b>	<b>800,900</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42010	Street Light Maintenance <sup>1</sup>	21,280	20,087	30,000	20,000	30,000
42040	Traffic Signal Maintenance <sup>2</sup>	5,365	6,634	6,500	6,000	6,500
42184	Road Repair	965	0	35,000	0	0
<b>Subtotal - Contractual Services</b>		<b>27,610</b>	<b>26,721</b>	<b>71,500</b>	<b>26,000</b>	<b>36,500</b>
<b>Commodities</b>						
44051	Electric Utilities <sup>3</sup>	83,518	95,681	90,000	84,803	90,000
44083	Snow & Ice Control <sup>4</sup>	63,682	49,262	65,000	45,000	65,000
<b>Subtotal - Commodities</b>		<b>147,200</b>	<b>144,943</b>	<b>155,000</b>	<b>129,803</b>	<b>155,000</b>
<b>Interfund Transfers</b>						
48050	To Capital Projects Fund	900,000	40,000	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>900,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>1,074,810</b>	<b>211,664</b>	<b>226,500</b>	<b>155,803</b>	<b>191,500</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>(456,326)</b>	<b>298,882</b>	<b>286,000</b>	<b>640,147</b>	<b>609,400</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>1,077,629</b>	<b>621,303</b>	<b>920,185</b>	<b>920,185</b>	<b>1,560,332</b>
<b>Net Change</b>		<b>(456,326)</b>	<b>298,882</b>	<b>286,000</b>	<b>640,147</b>	<b>609,400</b>
<b>Ending</b>		<b>621,303</b>	<b>920,185</b>	<b>1,206,185</b>	<b>1,560,332</b>	<b>2,169,732</b>

<sup>1</sup> - Contractual maintenance of City owned street lights

<sup>2</sup> - Contractual maintenance of traffic signals

<sup>3</sup> - City street lights

<sup>4</sup> - Salt

# Tourism Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.75	0.75	0.75
Total FTE	0.75	0.75	0.75

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

## Narrative

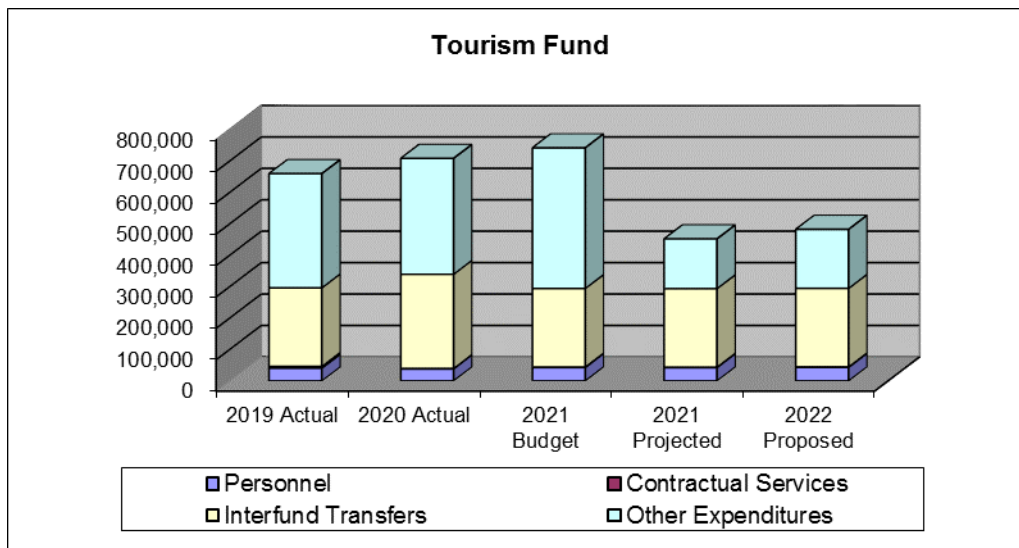
The Tourism Fund is a special revenue fund established to account for the tourism/special event activities of the City. The primary revenue source for this fund is from Hotel/Motel taxes. The City receives 5% of room fees from the two hotels within the City limits.

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

## Budget Summary

The budget level of funding allows the Tourism Fund to operate in FY 2022 the same as it did in FY 2021, and includes the recently approved expanded special events. That being said, due to COVID-19 the City is still doing less special events than in the past, and there has been significant downward pressure on the main revenue source for this Fund, being Hotel/Motel room tax. We are hopeful it will come back soon, but at this point it is hard to predict when that will actually occur.

## Expenditures by type



**TOURISM FUND**  
**Fund: 22**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
32030	Hotel Tax	377,670	343,127	435,000	84,000	125,000
32065 *	Video Gaming	137,623	0	0	0	0
<b>Subtotal - Other Taxes</b>		<b>515,293</b>	<b>343,127</b>	<b>435,000</b>	<b>84,000</b>	<b>125,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	1,395	4,429	4,000	115	100
<b>Subtotal - Investment Earnings</b>		<b>1,395</b>	<b>4,429</b>	<b>4,000</b>	<b>115</b>	<b>100</b>
<b>Miscellaneous</b>						
35050	Senior Bus Fees	3,300	2,633	3,230	54	1,500
39405	Prairie Fest Revenue	103,298	129,469	106,000	0	0
39999	Miscellaneous	175	301	0	700	0
<b>Subtotal - Miscellaneous</b>		<b>106,773</b>	<b>132,403</b>	<b>109,230</b>	<b>754</b>	<b>1,500</b>
<b>TOTAL - REVENUE</b>		<b>623,461</b>	<b>479,959</b>	<b>548,230</b>	<b>84,869</b>	<b>126,600</b>

\* - Moved to Water/Sewer Fund beginning in FY 2020

**TOURISM FUND**  
Fund: 22

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>EXPENDITURES</b>						
<b>Personnel</b>						
40105	Part-time Employment	37,463	35,276	39,500	39,000	40,000
41101	FICA Expense	2,765	2,841	3,022	2,984	3,060
<b>Subtotal - Personnel</b>		<b>40,228</b>	<b>38,117</b>	<b>42,522</b>	<b>41,984</b>	<b>43,060</b>
<b>Contractual Services</b>						
42017	Maintenance - Vehicles	4,675	68	300	250	300
42038	Public Transportation (Van Lease)	1,200	1,122	1,200	1,200	1,200
<b>Subtotal - Contractual Services</b>		<b>5,875</b>	<b>1,190</b>	<b>1,500</b>	<b>1,450</b>	<b>1,500</b>
<b>Commodities</b>						
44001	Gasoline	1,803	1,510	1,800	1,500	1,800
44017	Maintenance - Vehicles	1,112	195	250	150	250
<b>Subtotal - Commodities</b>		<b>2,915</b>	<b>1,705</b>	<b>2,050</b>	<b>1,650</b>	<b>2,050</b>
<b>Interfund Transfers</b>						
48010	To General Fund	250,000	250,000	250,000	250,000	250,000
48050	To Capital Projects Fund	0	50,000	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>250,000</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Other Expenditures</b>						
49025	Convention/Visitors Bureau <sup>1</sup>	27,000	27,863	45,800	45,800	45,800
49032	Wood Dale Historical	6,500	7,000	7,000	7,000	7,000
49033	Veteran's Memorial	(50)	(162)	0	55	0
49036	Community Events <sup>2</sup>	210,701	215,226	255,000	34,000	75,000
49037	Streetscape Committee	1,753	0	3,000	0	3,000
49040	Student Essay Contest	2,100	2,100	0	0	0
49050	Community Signage	23,244	43,101	50,000	28,720	25,000
49055	Economic Development <sup>3</sup>	55,134	53,621	60,000	42,000	30,000
49070	Community Donations	2,500	1,500	2,000	0	2,000
49094	Seasonal Decorations	34,745	18,722	25,000	1,000	0
<b>Subtotal - Other Expenditures</b>		<b>363,626</b>	<b>368,971</b>	<b>447,800</b>	<b>158,575</b>	<b>187,800</b>
<b>TOTAL EXPENDITURES</b>		<b>662,644</b>	<b>709,983</b>	<b>743,872</b>	<b>453,659</b>	<b>484,410</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>(39,183)</b>	<b>(230,024)</b>	<b>(195,642)</b>	<b>(368,790)</b>	<b>(357,810)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>512,108</b>	<b>472,925</b>	<b>242,901</b>	<b>242,901</b>	<b>(125,889)</b>
<b>Net Change</b>		<b>(39,183)</b>	<b>(230,024)</b>	<b>(195,642)</b>	<b>(368,790)</b>	<b>(357,810)</b>
<b>Ending</b>		<b>472,925</b>	<b>242,901</b>	<b>47,259</b>	<b>(125,889)</b>	<b>(483,699)</b>

<sup>1</sup> - Annual contribution to Meet Chicago NW Convention Bureau

<sup>2</sup> - Prairie Fest, parade, sounds of summer, trunk or treat, tree lighting, volunteer dinner, etc.

<sup>3</sup> - Heartland Real Estate Business, ICSC, Chamber of Commerce, State of Innovation Magazine

# Narcotics Forfeiture Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
Total ft	0.00	0.00	0.00

No employees are budgeted out of this fund.

## Narrative

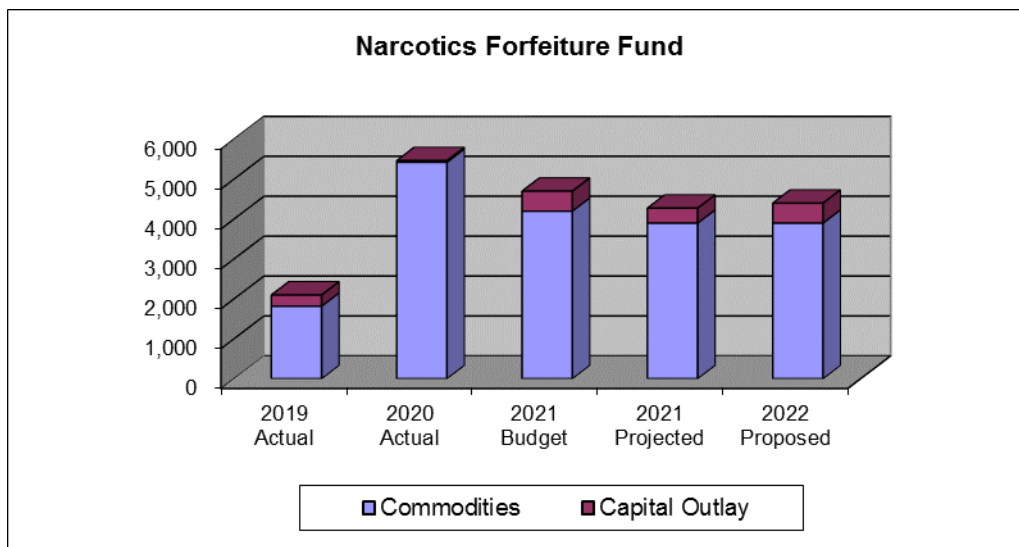
The Narcotics Forfeiture Fund is a special revenue fund established to account for the deposit of local seizure/forfeited monies associated with narcotics investigations. This includes local seizures and assists to federal agencies such as the DEA. These funds can only be used to further narcotics enforcement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

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

## Budget Summary

The budget level of funding allows the Narcotics Forfeiture Fund to operate in FY 2022 the same as it did in FY 2021.

## Expenditures by type



**NARCOTICS FORFEITURE FUND**  
**Fund: 23**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Investment Income</b>						
37000	Interest on Investment	91	264	300	28	30
<b>Subtotal - Investment Income</b>		<b>91</b>	<b>264</b>	<b>300</b>	<b>28</b>	<b>30</b>
<b>Miscellaneous</b>						
36091	Forfeited Funds	0	(2,132)	0	0	0
36092	Seizure Monies	0	3,518	0	0	0
39880	Auction Proceeds	0	0	0	0	0
39999	Miscellaneous	281	0	0	0	0
<b>Subtotal - Miscellaneous</b>		<b>281</b>	<b>1,386</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>372</b>	<b>1,650</b>	<b>300</b>	<b>28</b>	<b>30</b>
<b>EXPENDITURES</b>						
<b>Commodities</b>						
44049	Canine Unit Expenses	1,819	5,424	4,200	3,900	3,900
<b>Subtotal - Commodities</b>		<b>1,819</b>	<b>5,424</b>	<b>4,200</b>	<b>3,900</b>	<b>3,900</b>
<b>Capital Outlay</b>						
46012	Police Equipment	281	40	500	375	500
<b>Subtotal - Capital Outlay</b>		<b>281</b>	<b>40</b>	<b>500</b>	<b>375</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>		<b>2,100</b>	<b>5,464</b>	<b>4,700</b>	<b>4,275</b>	<b>4,400</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>(1,728)</b>	<b>(3,814)</b>	<b>(4,400)</b>	<b>(4,247)</b>	<b>(4,370)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>34,806</b>	<b>33,078</b>	<b>29,264</b>	<b>29,264</b>	<b>25,017</b>
<b>Net Change</b>		<b>(1,728)</b>	<b>(3,814)</b>	<b>(4,400)</b>	<b>(4,247)</b>	<b>(4,370)</b>
<b>Ending</b>		<b>33,078</b>	<b>29,264</b>	<b>24,864</b>	<b>25,017</b>	<b>20,647</b>



# Thorndale Corridor TIF District #1 Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

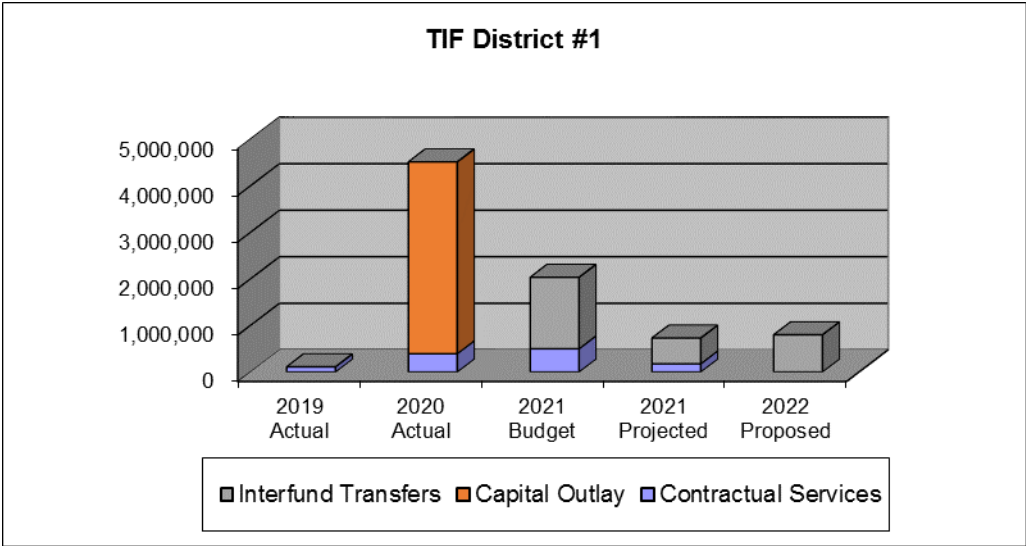
## Narrative

This Fund is to be used to account for the revenues and expenditures related the City’s Thorndale Corridor TIF that was created during FY 2016.

## Budget Summary

The budget level of funding allows the TIF District #1 Fund to operate in a similar manner in FY 2022 as it did in FY 2021.

## Expenditures by type



TIF District #1 - Thorndale  
Fund: 24

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31155	R.E. Taxes-Current	1,548,769	1,878,894	2,100,000	2,213,959	2,500,000
<b>Subtotal - Real Estate Taxes</b>		<b>1,548,769</b>	<b>1,878,894</b>	<b>2,100,000</b>	<b>2,213,959</b>	<b>2,500,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	24,124	25,243	25,000	1,650	500
<b>Subtotal - Investment Income</b>		<b>24,124</b>	<b>25,243</b>	<b>25,000</b>	<b>1,650</b>	<b>500</b>
<b>TOTAL REVENUE</b>		<b>1,572,893</b>	<b>1,904,137</b>	<b>2,125,000</b>	<b>2,215,609</b>	<b>2,500,500</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42034	Professional Services <sup>1</sup>	111,623	393,669	500,000	177,415	0
<b>Subtotal - Contractual Services</b>		<b>111,623</b>	<b>393,669</b>	<b>500,000</b>	<b>177,415</b>	<b>0</b>
<b>Capital Outlay</b>						
46040	Purchase of Property	0	4,121,000	0	0	0
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>4,121,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>						
48050	Capital Projects Fund	0	0	1,000,000	0	800,000
48063	Water/Serwer Fund	0	0	535,000	552,100	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>0</b>	<b>1,535,000</b>	<b>552,100</b>	<b>800,000</b>
<b>TOTAL EXPENDITURES</b>		<b>111,623</b>	<b>4,514,669</b>	<b>2,035,000</b>	<b>729,515</b>	<b>800,000</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>1,461,270</b>	<b>(2,610,532)</b>	<b>90,000</b>	<b>1,486,094</b>	<b>1,700,500</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>1,235,252</b>	<b>2,696,522</b>	<b>85,990</b>	<b>85,990</b>	<b>1,572,084</b>
<b>Net Change</b>		<b>1,461,270</b>	<b>(2,610,532)</b>	<b>90,000</b>	<b>1,486,094</b>	<b>1,700,500</b>
<b>Ending</b>		<b>2,696,522</b>	<b>85,990</b>	<b>175,990</b>	<b>1,572,084</b>	<b>3,272,584</b>

<sup>1</sup> - Services to help facilitate the development of the TIF

## Wood Dale & Commercial TIF District #2 Fund

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

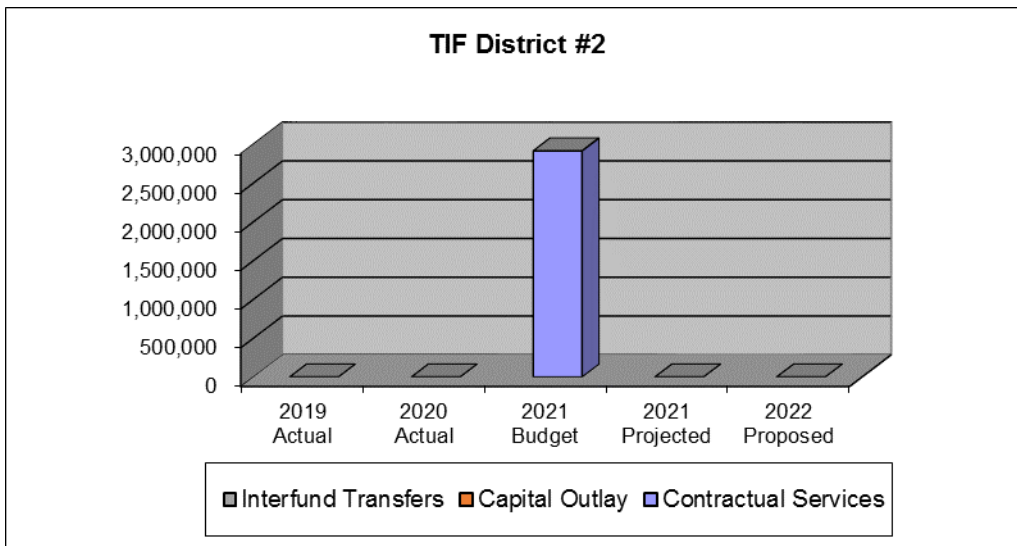
### Narrative

This Fund is to be used to account for the revenues and expenditures related the City’s TIF that was created during FY 2019.

### Budget Summary

There are currently no expenses related to the Fund during FY 2022. Any expenses would need to come before the Council before they are approved and paid out. The project originally programmed for FY 2021 did not come to fruition.

### Expenditures by type



TIF District #2 - Wood Dale & Commercial  
Fund: 25

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31155	R.E. Taxes-Current	0	0	50,000	50,707	75,000
<b>Subtotal - Real Estate Taxes</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,707</b>	<b>75,000</b>
<b>Bond Proceeds</b>						
39300	Bond Proceeds	0	0	3,155,000	0	0
<b>Subtotal - Bond Proceeds</b>		<b>0</b>	<b>0</b>	<b>3,155,000</b>	<b>0</b>	<b>0</b>
<b>Investment Income</b>						
37000	Interest on Investment	0	0	50	3	6
<b>Subtotal - Investment Income</b>		<b>0</b>	<b>0</b>	<b>50</b>	<b>3</b>	<b>6</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>3,205,050</b>	<b>50,710</b>	<b>75,006</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42034	Professional Services <sup>1</sup>	0	0	2,915,000	0	0
<b>Subtotal - Contractual Services</b>		<b>0</b>	<b>0</b>	<b>2,915,000</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
46040	Purchase of Property	0	0	0	0	0
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>						
48062	Water/Sewer Capital Projects	0	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>2,915,000</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>0</b>	<b>0</b>	<b>290,050</b>	<b>50,710</b>	<b>75,006</b>
<b>Fund Balance</b>						
	<b>Beginning</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,710</b>
	<b>Net Change</b>	<b>0</b>	<b>0</b>	<b>290,050</b>	<b>50,710</b>	<b>75,006</b>
	<b>Ending</b>	<b>0</b>	<b>0</b>	<b>290,050</b>	<b>50,710</b>	<b>125,716</b>

<sup>1</sup> - Services to help facilitate the development of the TIF

## General Capital Projects Fund

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

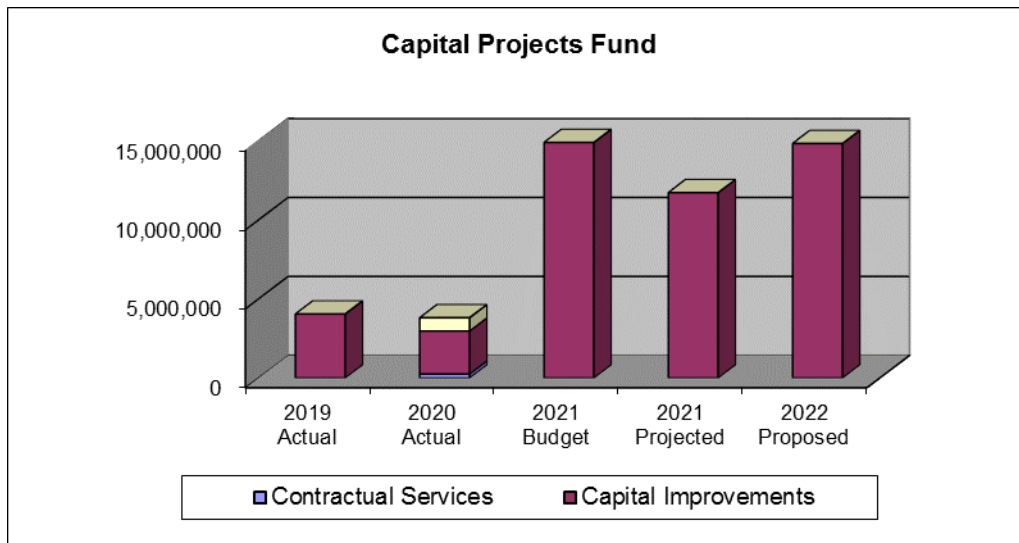
The General Capital Projects Fund is a capital projects type of fund established with transfers from other funds, to account for the acquisition and construction of capital assets of governmental fund operations. Capital Projects revenues are received from the Utility Tax on electric and natural gas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

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

### Budget Summary

This funding level allows the General Capital Projects Fund to operate in FY 2022 as it did in FY 2021. The significant increase in FY 2021 and FY 2022 are related to a storm water project. Costs associated with the CIP were discussed at the annual CIP meeting.

### Expenditures by type



**CAPITAL PROJECTS FUND**  
**Fund: 50**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
32055	Non-Home Rule Sales Tax	2,376,786	2,369,386	2,650,000	2,400,000	2,675,000
32280	Utility Tax Revenue	807,573	737,484	850,000	775,000	825,000
<b>Subtotal - Taxes</b>		<b>3,184,359</b>	<b>3,106,870</b>	<b>3,500,000</b>	<b>3,175,000</b>	<b>3,500,000</b>
<b>Intergovernmental</b>						
34004	From IEMA	0	0	0	0	1,100,000
34010	From IDOT	404,090	0	207,520	224,160	0
<b>Subtotal - Intergovernmental</b>		<b>404,091</b>	<b>0</b>	<b>207,520</b>	<b>224,160</b>	<b>1,100,000</b>
<b>Bond Proceeds</b>						
39300	Bond Proceeds	802,000	9,615,204	8,000,000	0	7,500,000
<b>Subtotal - Bond Proceeds</b>		<b>802,000</b>	<b>9,615,204</b>	<b>8,000,000</b>	<b>0</b>	<b>7,500,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	2,488	6,673	15,000	15,000	10,000
37150	Realized Gain/Loss on Investments	415	178	0	0	0
<b>Subtotal - Investment Income</b>		<b>2,903</b>	<b>6,851</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>Interfund Transfers</b>						
38021	Motor Fuel Tax Fund	900,000	40,000	0	0	0
38022	Tourism Fund	0	50,000	0	0	0
38024	TIF #1	0	0	1,000,000	35,000	800,000
38060	Commuter Parking Lot	0	0	175,000	0	200,000
<b>Subtotal - Interfund Transfers</b>		<b>900,000</b>	<b>90,000</b>	<b>1,175,000</b>	<b>35,000</b>	<b>1,000,000</b>
<b>Miscellaneous</b>						
39999 ^	Miscellaneous	0	0	15,300	0	0
<b>Subtotal - Miscellaneous</b>		<b>0</b>	<b>0</b>	<b>15,300</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>5,293,353</b>	<b>12,818,925</b>	<b>12,912,820</b>	<b>3,449,160</b>	<b>13,110,000</b>

^ - DUI Tech funding for body camera program

**CAPITAL PROJECTS FUND**  
**Fund: 50**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42034	Professional Services	68	252,385	0	0	0
42080	Intersection Feasibility	1,714	0	0	0	0
<b>Subtotal - Contractual Services</b>		<b>1,783</b>	<b>252,385</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Improvements</b>						
46031	Street Improvements	817,427	302,973	1,848,000	1,158,000	2,640,404
46032	Sidewalk/Curb Improvements	0	0	0	0	0
46033	Bridge Improvements	50,183	476	583,400	445,600	0
46034	Storm Sewer	1,169,827	1,260,725	9,158,750	8,461,614	8,046,938
46036	Public Works	13,503	12,585	1,000,000	35,000	800,000
46037	City Hall Improvements	86,841	0	125,000	675,000	0
46039	Police Department Improvements	29,157	59,656	668,300	104,010	663,000
46042	GIS	(2,578)	0	0	0	0
46043	Information Technology	0	2,960	40,000	67,090	75,000
46053	Street Lights	106,450	29,039	425,000	18,000	30,000
46056	Citywide Initiatives	1,593,804	941,589	754,000	524,130	1,792,750
46058	Façade Program	79,613	11,721	0	0	0
46063	Elgin O'Hare	43,521	10,832	0	0	0
46064	Wood Dale & Irving Safety Project	4,484	0	0	0	0
46068	O'Hare Noise	10,000	16,952	0	0	0
49055	Economic Development	46,725	75,411	310,000	250,000	800,000
<b>Subtotal - Capital Improvements</b>		<b>4,048,957</b>	<b>2,724,919</b>	<b>14,912,450</b>	<b>11,738,444</b>	<b>14,848,092</b>
<b>Interfund Transfers</b>						
48010	Transfer to General Fund	0	837,947	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>837,947</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>4,050,740</b>	<b>3,815,251</b>	<b>14,912,450</b>	<b>11,738,444</b>	<b>14,848,092</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>1,242,613</b>	<b>9,003,674</b>	<b>(1,999,630)</b>	<b>(8,289,284)</b>	<b>(1,738,092)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>580,827</b>	<b>1,823,440</b>	<b>10,827,114</b>	<b>10,827,114</b>	<b>2,537,830</b>
<b>Net Change</b>		<b>1,242,613</b>	<b>9,003,674</b>	<b>(1,999,630)</b>	<b>(8,289,284)</b>	<b>(1,738,092)</b>
<b>Ending</b>		<b>1,823,440</b>	<b>10,827,114</b>	<b>8,827,484</b>	<b>2,537,830</b>	<b>799,738</b>

# Land Acquisition Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

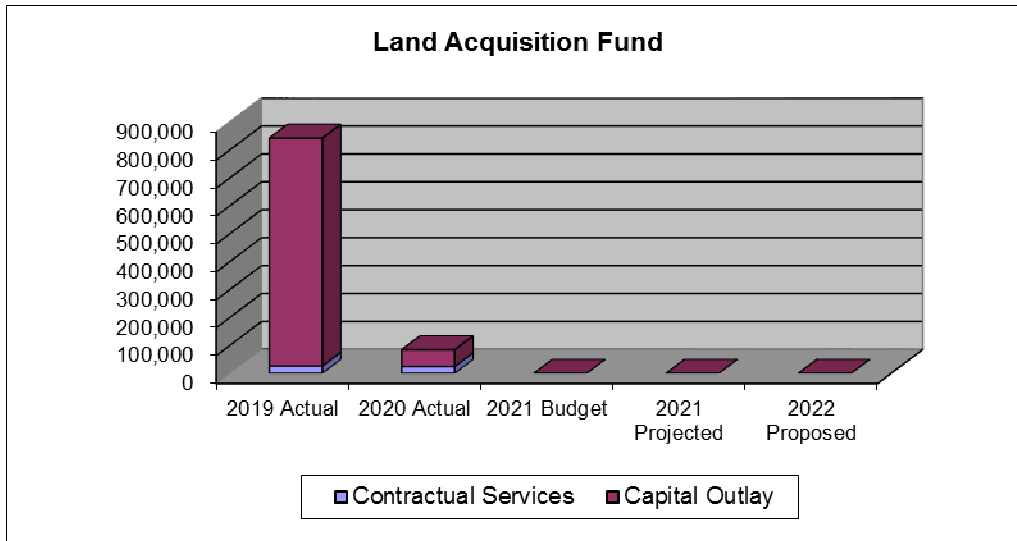
## Narrative

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

## Budget Summary

There are currently no planned expenditures out of this Fund for FY 2022 as presented, however that could change as the fiscal year progresses. Any land acquisition would be contingent upon appraisals and Council approval.

## Expenditures by type





**LAND ACQUISITION FUND**  
**Fund: 51**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Investment Earnings</b>						
37000	Interest on Investment	0	0	3	0	0
39205	Harris Bank	5,000	5,000	5,000	5,000	5,000
<b>Subtotal - Investment Earnings</b>		<b>5,000</b>	<b>5,000</b>	<b>5,003</b>	<b>5,000</b>	<b>5,000</b>
<b>Interfund Transfers</b>						
38001	From General Fund	837,947	79,509	10,000	0	0
38041	From General Capital Projects	0	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>837,947</b>	<b>79,509</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous</b>						
37030	Line of Credit Proceeds	0	0	0	0	0
<b>Subtotal - Miscellaneous</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>842,947</b>	<b>84,509</b>	<b>15,003</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42101	Real Estate Taxes	26,345	24,584	0	0	0
<b>Subtotal - Contractual Services</b>		<b>26,345</b>	<b>24,584</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
46040	Purchase of Property	816,152	59,925	0	0	0
<b>Subtotal - Capital Outlay</b>		<b>816,152</b>	<b>59,925</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>842,497</b>	<b>84,509</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>450</b>	<b>0</b>	<b>15,003</b>	<b>5,000</b>	<b>5,000</b>
<b>Fund Balance</b>						
Beginning		(450)	0	0	0	5,000
Net Change		450	0	15,003	5,000	5,000
Ending		0	0	15,003	5,000	10,000

# Commuter Parking Lot Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

## Narrative

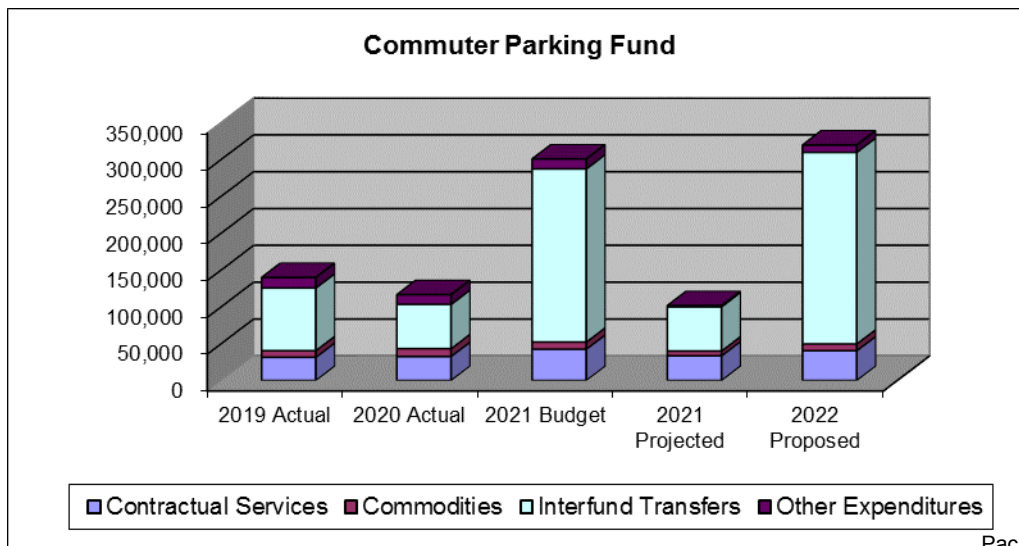
The Commuter Parking Lot Fund is an enterprise fund established to account for the operations of the Metra parking lot owned and maintained by the City. The primary revenue source is quarterly parking passes and daily parking fees. These monies are to be used for the maintenance and upkeep of the lot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

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

## Budget Summary

The budget level of funding allows the Commuter Parking Lot Fund to operate the same in FY 2022 as it did in FY 2021 operationally. The U-shaped amount in Interfund Transfers is due some larger maintenance items programmed included in the CIP being pushed off a year due to COVID-19.

## Expenditures by type



**COMMUTER PARKING LOT**  
**Fund: 60**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Charges for Services</b>						
33014	Daily Parking Fees	72,504	64,921	68,500	7,500	35,000
35070	Parking Permits	57,643	43,645	57,500	6,000	27,500
35075	Bicycle Locker Rental	50	50	25	50	50
36020	Parking Fines	900	480	1,500	175	1,000
<b>Subtotal - Charges for Service</b>		<b>131,096</b>	<b>109,096</b>	<b>127,525</b>	<b>13,725</b>	<b>63,550</b>
<b>Investment Income</b>						
37000	Interest on Investment	97	272	90	40	45
<b>Subtotal - Investment Income</b>		<b>97</b>	<b>272</b>	<b>90</b>	<b>40</b>	<b>45</b>
<b>Miscellaneous</b>						
35080	Metra Depot Rent	120	300	120	120	120
<b>Subtotal - Miscellaneous</b>		<b>120</b>	<b>300</b>	<b>120</b>	<b>120</b>	<b>120</b>
<b>TOTAL REVENUE</b>		<b>131,313</b>	<b>109,668</b>	<b>127,735</b>	<b>13,885</b>	<b>63,715</b>

**COMMUTER PARKING LOT**  
Fund: 60

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>EXPENSES</b>						
<b>Contractual Services</b>						
42005	Printing	425	450	450	450	450
42011	Maint - Equipment/Grounds <sup>1</sup>	1,739	3,652	12,000	4,500	10,000
42023	Property Rental	0	0	10	0	0
42034	Professional services	29,449	28,448	30,000	28,500	30,000
<b>Subtotal - Contractual Services</b>		<b>31,613</b>	<b>32,550</b>	<b>42,460</b>	<b>33,450</b>	<b>40,450</b>
<b>Commodities</b>						
44011	Maint-Building/Grounds	4,373	6,442	5,750	2,500	5,000
44051	Electric Utilities	4,546	4,287	4,000	4,057	4,250
<b>Subtotal - Commodities</b>		<b>8,919</b>	<b>10,729</b>	<b>9,750</b>	<b>6,557</b>	<b>9,250</b>
<b>Interfund Transfers</b>						
48010	General Fund	85,000	60,000	60,000	60,000	60,000
48050	General Capital Projects	0	0	175,000	0	200,000
<b>Subtotal - Interfund Transfers</b>		<b>85,000</b>	<b>60,000</b>	<b>235,000</b>	<b>60,000</b>	<b>260,000</b>
<b>Other Expenditures</b>						
49100	Credit Card Processing Fees	14,266	13,218	13,500	1,500	10,000
<b>Subtotal - Other Expenditures</b>		<b>14,266</b>	<b>13,218</b>	<b>13,500</b>	<b>1,500</b>	<b>10,000</b>
<b>Total Operating Expenses</b>		<b>139,798</b>	<b>116,497</b>	<b>300,710</b>	<b>101,507</b>	<b>319,700</b>
<b>Operating Expenses before depreciation</b>		<b>(8,485)</b>	<b>(6,829)</b>	<b>(172,975)</b>	<b>(87,622)</b>	<b>(255,985)</b>
49092	Depreciation	66,548	66,099	66,548	66,099	66,099
<b>TOTAL EXPENSES</b>		<b>206,346</b>	<b>182,596</b>	<b>367,258</b>	<b>167,606</b>	<b>385,799</b>
<b>Change in Net Position</b>		<b>(75,033)</b>	<b>(72,928)</b>	<b>(239,523)</b>	<b>(153,721)</b>	<b>(322,084)</b>
<b>Net Postion</b>						
<b>Beginning</b>		<b>1,639,397</b>	<b>1,564,364</b>	<b>1,491,436</b>	<b>1,491,436</b>	<b>1,337,715</b>
<b>Net Change</b>		<b>(75,033)</b>	<b>(72,928)</b>	<b>(239,523)</b>	<b>(153,721)</b>	<b>(322,084)</b>
<b>Ending</b>		<b>1,564,364</b>	<b>1,491,436</b>	<b>1,251,913</b>	<b>1,337,715</b>	<b>1,015,631</b>

<sup>1</sup> - Includes contractual plowing as needed, painting of interior

## Sanitation Fund

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

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

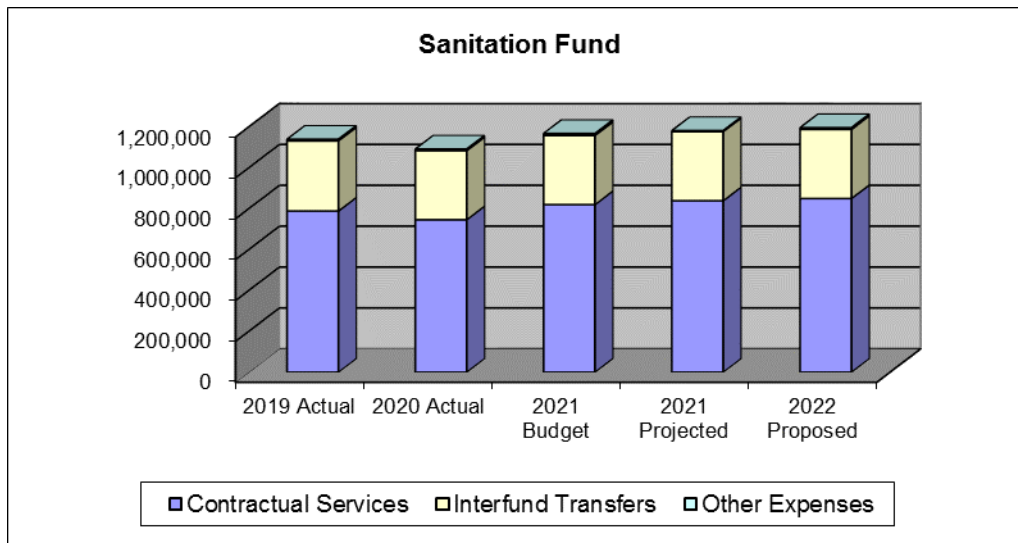
This fund is reported as a Nonmajor Fund in the City’s CAFR.

### Budget Summary

The budget level of funding allows the Sanitation Fund to operate the same in FY 2022 as it did in FY 2021.

In January, 2017 the City approved a new 5 year agreement with a hauler, Flood Brothers. This budget holds the rate to residents the same as the previous fiscal year.

### Expenditures by type



**SANITATION FUND**  
Fund: 61

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Charges for Services</b>						
35610	Sanitation Service	1,083,530	1,099,665	1,135,000	1,083,768	1,135,000
<b>Subtotal - Charges for Services</b>		<b>1,083,530</b>	<b>1,099,665</b>	<b>1,135,000</b>	<b>1,083,768</b>	<b>1,135,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	70	604	135	250	300
<b>Subtotal - Investment Income</b>		<b>70</b>	<b>604</b>	<b>135</b>	<b>250</b>	<b>300</b>
<b>Miscellaneous</b>						
35660	U/B Senior Discount	(22,883)	(23,943)	24,500	(25,382)	(26,000)
36650	U/B Penalty	15,020	8,230	14,500	(1,957)	7,500
<b>Subtotal - Miscellaneous</b>		<b>(7,863)</b>	<b>(15,713)</b>	<b>39,000</b>	<b>(27,339)</b>	<b>(18,500)</b>
<b>TOTAL REVENUE</b>		<b>1,075,737</b>	<b>1,084,556</b>	<b>1,174,135</b>	<b>1,056,679</b>	<b>1,116,800</b>
<b>EXPENSES</b>						
<b>Contractual Services</b>						
42053	Scavenger Service	788,807	745,997	820,000	839,150	850,000
<b>Subtotal - Contractual Services</b>		<b>788,807</b>	<b>745,997</b>	<b>820,000</b>	<b>839,150</b>	<b>850,000</b>
<b>Interfund Transfers</b>						
48010	General Fund	343,000	338,000	338,000	338,000	338,000
<b>Subtotal - Interfund Transfers</b>		<b>343,000</b>	<b>338,000</b>	<b>338,000</b>	<b>338,000</b>	<b>338,000</b>
<b>Other Expenses</b>						
49090	Wood Dale for a Greener Tomorrow	566	2,379	3,000	0	3,000
49100	Credit Card Processing Fees	6,968	4,774	6,500	4,250	5,000
<b>Subtotal - Other Expenses</b>		<b>7,534</b>	<b>7,153</b>	<b>9,500</b>	<b>4,250</b>	<b>8,000</b>
<b>TOTAL EXPENSES</b>		<b>1,139,341</b>	<b>1,091,150</b>	<b>1,167,500</b>	<b>1,181,400</b>	<b>1,196,000</b>
<b>Change in Net Position</b>		<b>(63,604)</b>	<b>(6,594)</b>	<b>6,635</b>	<b>(124,721)</b>	<b>(79,200)</b>
<b>Net Assets</b>						
<b>Beginning</b>		<b>492,752</b>	<b>429,148</b>	<b>422,554</b>	<b>422,554</b>	<b>297,833</b>
<b>Net Change</b>		<b>(63,604)</b>	<b>(6,594)</b>	<b>6,635</b>	<b>(124,721)</b>	<b>(79,200)</b>
<b>Ending</b>		<b>429,148</b>	<b>422,554</b>	<b>429,189</b>	<b>297,833</b>	<b>218,633</b>

## Water/Sewer Capital Projects Fund

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

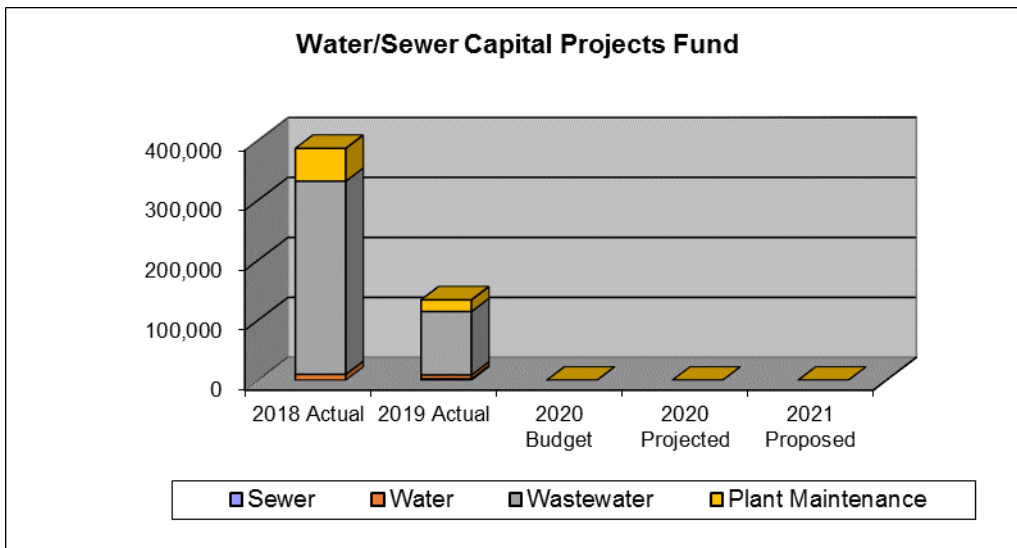
### Narrative

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

### Budget Summary

Beginning in FY 2021 the expenses related to Water/Sewer capital were moved in a newly created division with the operating fund budget.

### Expenditures by type



**Water/Sewer Capital Projects Fund**  
**Fund: 62**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Investment Income</b>						
37000	Interest on Investment	1	1	0	0	0
<b>Subtotal - Investment Income</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>						
38024	TIF	0	0	0	0	0
38063	Water/Sewer Fund	381,700	(1,126,926)	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>381,700</b>	<b>(1,126,926)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>381,701</b>	<b>(1,126,925)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>						
<b>Capital Improvements</b>						
46045	Sewer	0	2,497	0	0	0
46046	Water	10,000	6,470	0	0	0
46047	Wastewater	321,905	105,604	0	0	0
46048	Plant Maintenance	54,575	19,453	0	0	0
<b>Subtotal - Capital Improvements</b>		<b>386,480</b>	<b>134,024</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>		<b>386,480</b>	<b>134,024</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income (Loss)</b>		<b>(4,779)</b>	<b>(1,260,949)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET ASSETS</b>						
<b>Net Assets - Beginning</b>		<b>1,265,728</b>	<b>1,260,949</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Close out to Water/Sewer Operating</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Assets - Ending</b>		<b>1,260,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Water/Sewer Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	19.00	18.00	18.00
Seasonal	2.00	2.00	2.00
<b>Total fte</b>	<b>20.00</b>	<b>19.00</b>	<b>19.00</b>

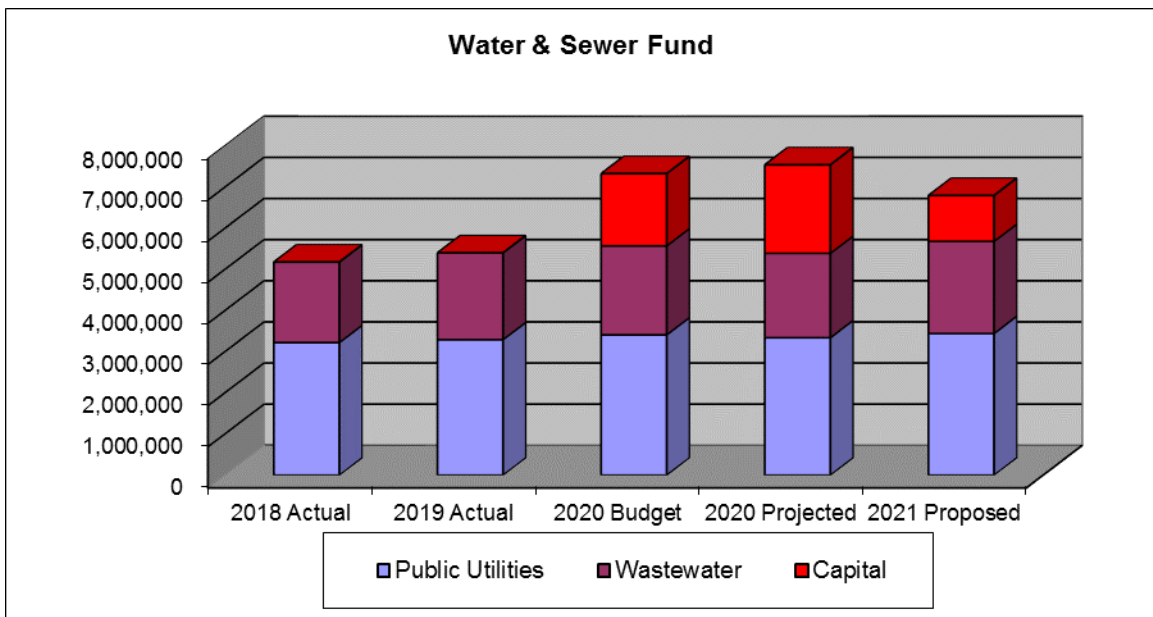
A breakdown of the employee schedules are listed by department.

## Narrative

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

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

## Expenditures by department



**Water/Sewer Operating Fund**  
**Fund: 63**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Water and Sewer Revenue</b>						
<b>Charges for Services</b>						
35110	Sale of Water	3,722,849	3,733,987	4,850,000	3,950,000	4,200,000
35220	Sale of Water Meters	7,476	12,345	12,500	8,650	12,500
35620	Sewer Service Fees	3,517,413	3,841,342	4,350,000	4,400,000	5,100,000
35660	Senior Water	28,036	33,199	35,000	40,500	45,000
<b>Subtotal - Charges for Services</b>		<b>7,275,774</b>	<b>7,620,873</b>	<b>9,247,500</b>	<b>8,399,150</b>	<b>9,357,500</b>
<b>Investment Income</b>						
37000	Interest on Investments	8,810	5,601	5,000	4,100	5,000
<b>Subtotal - Investment Income</b>		<b>8,810</b>	<b>5,601</b>	<b>5,000</b>	<b>4,100</b>	<b>5,000</b>
<b>Miscellaneous</b>						
33007	Inspection Fees	1,313	9,397	5,000	2,350	5,000
33011	Connection Fees	2,000	5,500	25,000	3,750	25,000
33012	Hook Up/Tap-On Fees	3,080	6,700	25,000	3,850	25,000
36650	U/B Penalty	283,903	(78,145)	200,000	0	200,000
35665	Turn On/Off Fees	11,750	16,325	13,000	300	6,500
35670	Posting Fee	1,100	1,200	1,500	100	800
35710	Discharge Permits	28,800	29,498	28,800	29,432	29,000
39200	Impact Donations	600	146,092	1,200	1,200	1,200
39999	Miscellaneous Income	4,794	2,454	8,500	1,324	8,500
<b>Subtotal - Miscellaneous</b>		<b>337,340</b>	<b>139,021</b>	<b>308,000</b>	<b>42,306</b>	<b>301,000</b>
<b>Nonoperating Revenues</b>						
32065	Video Gaming	0	129,769	140,000	95,000	140,000
35330	Tower Rent/Lease Fee	245,438	249,990	220,000	246,000	245,000
37100	Unrealized Gain/Loss On Investment	0	0	7,500	3,750	7,500
37150	Realized Gain/Loss On Investment	2,116	911	5,000	3,500	5,000
<b>Subtotal - Nonoperating Revenues</b>		<b>247,554</b>	<b>380,670</b>	<b>372,500</b>	<b>348,250</b>	<b>397,500</b>
<b>Interfund Transfers</b>						
38024	Transfer from TIF 1	0	0	535,000	552,100	0
38081	Transfer from SSA	0	8,168	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>8,168</b>	<b>535,000</b>	<b>552,100</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>7,869,478</b>	<b>8,154,333</b>	<b>10,468,000</b>	<b>9,345,906</b>	<b>10,061,000</b>

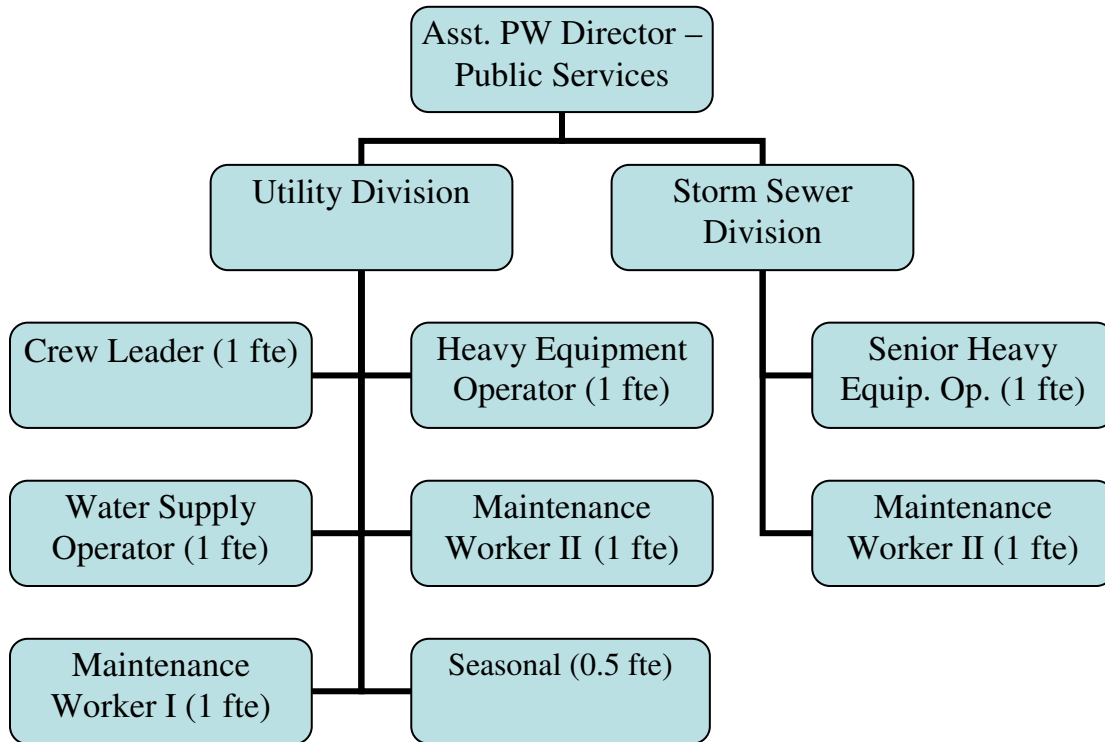
**Water/Sewer Operating Fund  
Fund: 63**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Expenses by department</b>						
	Public Utilities	3,221,999	3,292,792	3,409,224	3,340,795	3,442,875
	Wastewater	1,957,853	2,111,757	2,164,360	2,051,779	2,240,867
	Maintenance	0	0	0	0	0
	Storm Sewer	0	0	0	0	0
	Capital	0	0	1,756,000	2,151,000	1,115,000
	<b>Total Operating Expenses</b>	<b>5,179,852</b>	<b>5,404,549</b>	<b>7,329,584</b>	<b>7,543,574</b>	<b>6,798,742</b>
	Excess (Deficiency) of revenues over operating expenses	2,689,626	2,749,784	3,138,416	1,802,332	3,262,258
	Other Funding Uses					
	Transfer to General Fund	200,000	760,000	425,000	400,000	400,000
	Transfer to Water/Sewer CP	381,700	(1,126,926)	0	0	0
	Transfer to CERF	280,000	250,000	300,000	300,000	300,000
	<b>Total Other Funding Uses</b>	<b>861,700</b>	<b>(116,926)</b>	<b>725,000</b>	<b>700,000</b>	<b>700,000</b>
	Excess (Deficiency) of revenues over operating expenses & other uses	1,827,926	2,866,710	2,413,416	1,102,332	2,562,258
	Debt - Principle		1,405,438	1,439,161	1,439,161	1,418,247
	Debt - Interest	575,390	548,343	531,447	531,447	559,661
	<b>Total Debt</b>	<b>575,390</b>	<b>1,953,781</b>	<b>1,970,608</b>	<b>1,970,608</b>	<b>1,977,908</b>
	Excess (Deficiency) of revenues over operating expenses, other uses, and debt payments	1,252,536	912,929	442,808	(868,276)	584,350
	Depreciation	1,136,448	1,129,668	1,236,000	1,126,668	1,130,000
	OPEB Ajustment	363,554	242,795			
	<b>TOTAL EXPENSES</b>	<b>8,116,944</b>	<b>8,613,868</b>	<b>11,261,192</b>	<b>11,340,850</b>	<b>10,606,650</b>
	<b>Income (Loss)</b>	<b>(247,466)</b>	<b>(459,535)</b>	<b>(793,192)</b>	<b>(1,994,944)</b>	<b>(545,650)</b>
	<b>NET ASSETS</b>					
	Net assets, May 1	19,760,977	19,513,511	19,053,977	19,053,977	17,059,032
	Net assets, April 30	19,513,511	19,053,977	18,260,784	17,059,032	16,513,382

## Water/Sewer Fund – Utilities Division

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time *	9.00	8.00	8.00
Seasonal	0.50	0.50	0.50
<b>Total fte</b>	<b>9.50</b>	<b>8.50</b>	<b>8.50</b>



\* - 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

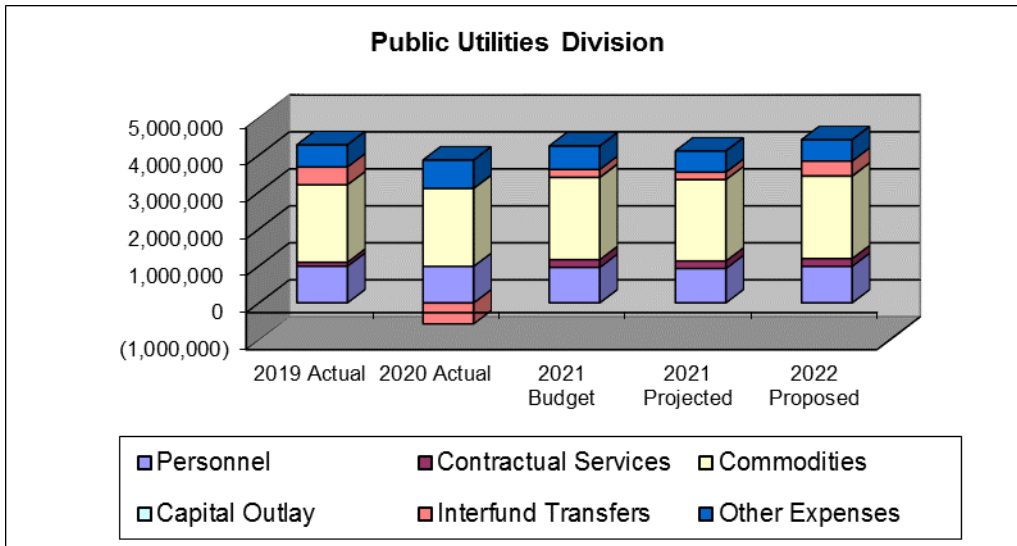
The primary function of the Utilities Division is to operate and repair all Water, Storm Sewer and Sanitary conveyance systems within the City. Utilities Division Staff consists of one Crew Leader, one Senior Heavy Equipment Operators, one Heavy Equipment Operator, one Water Supply Operator, one Water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

### Budget Summary

The budget level of funding allows the Utilities Division to operate in FY 2022 as it did in FY 2021.

The FY 2022 budget has increased compared to the FY 2021 due to the inclusion of a transfer to CERF (offset by a reduction in the Wastewater Division) and an increase in personnel.

### Expenditures by type



Public Utilities Division  
 Water Fund: 63  
 Org Code: 63005081

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	647,450	666,791	615,044	621,914	634,129
40102	Overtime Pay	37,316	34,351	28,000	33,219	34,000
40103	System Rounds	7,927	9,027	8,000	8,964	9,000
40104	Stand By Pay	9,085	7,818	9,500	8,150	8,500
40106	Seasonal Employment	7,056	0	7,000	0	7,000
40107	Leave Time Buy-Back	0	2,709	2,000	0	0
40108	Longevity Pay	3,400	4,150	4,150	4,150	4,150
40111	Health Care	134,946	128,979	150,000	130,297	151,329
40166	Stipend	1,000	0	0	3,700	4,000
41101	FICA Expense	52,782	53,664	51,538	51,744	53,304
41102	IMRF Expense	87,163	77,520	82,393	65,137	79,363
<b>Subtotal - Personnel</b>		<b>988,125</b>	<b>985,009</b>	<b>957,624</b>	<b>927,275</b>	<b>984,775</b>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	11,609	12,459	15,000	15,000	15,000
42005	Printing	4,822	3,352	5,500	5,900	5,500
42011	Maint/Buildings/Grounds <sup>1</sup>	10,001	8,921	10,000	10,000	10,000
42015	Maintenance - Other Equip	0	420	200	720	200
42017	Maintenance - Vehicles	5,280	6,457	6,500	6,000	6,500
42019	Maintenance Agreements	1,598	780	800	750	800
42021	Maintenance Dist. Equipment <sup>2</sup>	12,614	2,871	57,000	57,000	57,000
42022	Equipment Rental	340	0	750	500	750
42032	Data Processing Services <sup>3</sup>	29,082	33,749	35,000	35,000	35,000
42033	Laboratory Services	4,815	3,578	10,000	10,000	10,000
42034	Professional Services <sup>4</sup>	0	0	40,000	40,000	40,000
42089	Education and Training	554	1,447	2,000	550	2,000
42090	Dues and Subscriptions <sup>5</sup>	616	3,051	2,000	2,495	2,000
42100	Soil Testing and Disposal <sup>6</sup>	387	0	5,000	1,000	5,000
42113	Maintenance - Water Mains <sup>7</sup>	28,451	16,013	20,000	20,000	20,000
42118	Maintenance - Water Meters	0	613	1,000	500	1,000
<b>Subtotal - Contractual Services</b>		<b>110,169</b>	<b>93,711</b>	<b>210,750</b>	<b>205,415</b>	<b>210,750</b>

<sup>1</sup> - Contractual well and pump station repair

<sup>2</sup> - Contractual repair of hydrant, location, generator, booster pump repair, SCADA work

<sup>3</sup> - Utility bills processing/mailling system

<sup>4</sup> - System resiliency test

<sup>5</sup> - AWWA, WWW, Mid Central, NPDES

<sup>6</sup> - Clean construction and Demolition Debris (CCDD) testing and disposal costs

<sup>7</sup> - Leak detection

Public Utilities Division  
 Water Fund: 63  
 Org Code: 63005081

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	21,290	16,796	22,000	22,000	22,000
44002	Postage	13,501	12,842	17,000	17,000	17,000
44011	Maintenance - Buildings	2,438	3,176	2,500	2,500	2,500
44013	Maintenance - Water Mains	35,047	33,390	29,000	29,000	29,000
44015	Maintenance - Other Equipment	207	1,895	500	450	500
44016	Maint.-Equipment & Lift Stations	3,207	5,733	5,500	4,500	5,500
44017	Maintenance - Vehicles	18,791	15,659	18,500	17,500	18,500
44018	Maintenance - Storm Sewers	12,812	3,944	15,000	7,500	15,000
44022	Safety Equipment	347	555	2,500	850	2,500
44051	Electric Utilities	52,975	46,122	55,000	55,000	55,000
44052	Natural Gas Utilities	8,226	9,402	5,500	5,500	5,500
44053	DPWC Water Purchase	1,903,273	1,919,966	2,000,000	2,003,979	2,010,000
44061	Laboratory Supplies	455	910	850	850	850
44063	Chemical Supplies	0	103	1,000	150	1,000
44071	Water Tap Supplies	1,717	0	1,000	500	1,000
44072	Water Meters	14,222	30,049	35,000	25,000	35,000
44073	Water Meter Parts	169	1,875	2,000	550	2,000
44099	Other Parts/Materials	5,214	2,030	7,500	6,000	7,500
<b>Subtotal - Commodities</b>		<b>2,093,891</b>	<b>2,104,448</b>	<b>2,220,350</b>	<b>2,198,829</b>	<b>2,230,350</b>
<b>Capital Outlay</b>						
46002	Other Equipment	0	7,333	7,500	1,384	7,500
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>7,333</b>	<b>7,500</b>	<b>1,384</b>	<b>7,500</b>
<b>Interfund Transfers</b>						
48010	General Fund	100,000	560,000	212,500	200,000	200,000
48062	Water Capital Projects	381,700	(1,126,926)	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>481,700</b>	<b>(566,926)</b>	<b>212,500</b>	<b>200,000</b>	<b>200,000</b>
<b>Other Expenses</b>						
49004	Conferences/Meetings <sup>8</sup>	0	0	500	0	500
49092	Depreciation Expense	568,224	566,334	618,000	563,334	565,000
49099	Miscellaneous	761	360	500	250	500
49100	Credit Card Processing Fees	8,483	7,127	12,000	7,642	8,500
49155	Expense for Bad Debt	20,571	187,902	0	0	0
<b>Subtotal - Other Expenditures</b>		<b>598,039</b>	<b>761,723</b>	<b>631,000</b>	<b>571,226</b>	<b>574,500</b>
<b>TOTAL EXPENSES</b>		<b>4,271,923</b>	<b>3,292,200</b>	<b>4,239,724</b>	<b>4,104,129</b>	<b>4,207,875</b>

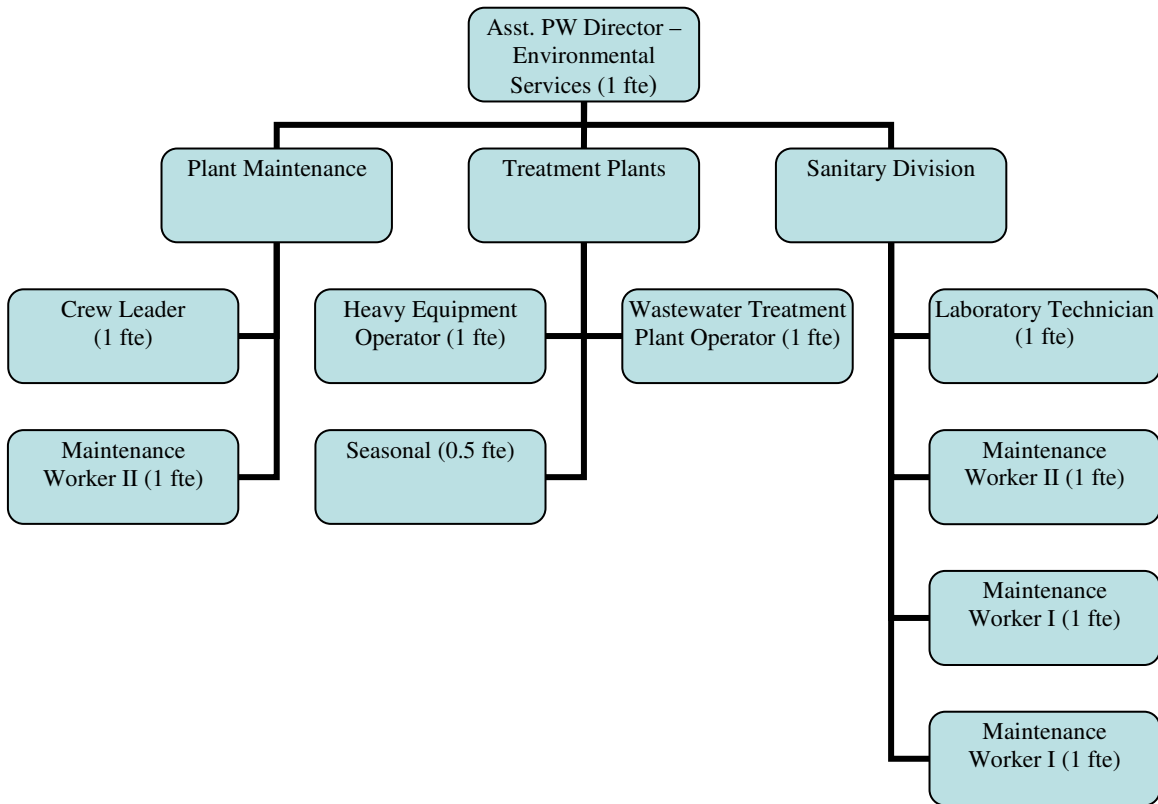
<sup>8</sup> - AWWA, NPDES, local seminars conferences

## Water/Sewer Fund – Wastewater Division

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time *	10.00	10.00	10.00
Seasonal	0.50	0.50	0.50
<b>Total fte</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>

### Organizational Chart



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



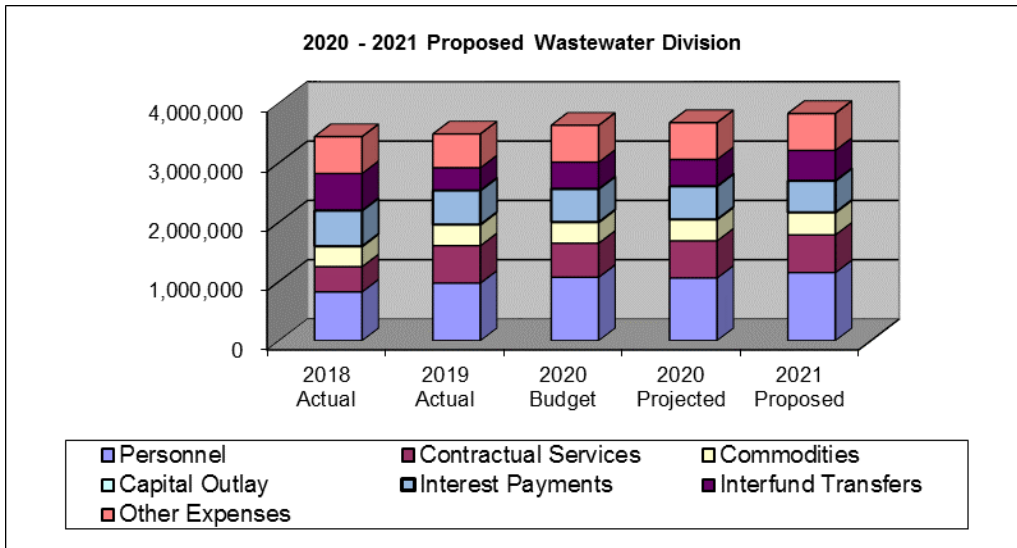
## Narrative

The Wastewater Division works to maintain the environmental standards to ensure a healthy environment for City through the treatment of the sanitary system effluent, as well as, providing preventative maintenance and repair to the City’s Water and Wastewater facilities and the specialized equipment housed within them. This Division ensures that the City of Wood Dale meets or exceeds State and Federal EPA discharge limits. The Wastewater Division is divided between Treatment Plant Operations and Sanitary Operations; however they ultimately support each other. Altogether, the division consists of the Assistant PW Director of Environmental Services, Crew Leader, Heavy Equipment Operator, two Plant Operators, one Laboratory Technician, three Maintenance Worker IIs, one Maintenance Worker I, and one seasonal. The Assistant Public Works Director for Environmental Services also oversees for the Utility Division.

## Budget Summary

The budget level of funding allows the Wastewater Division to operate in FY 2021 as it did in FY 2020. The overall budget is down slightly due a reduction in the transfer to CERF (offset by an increase in the Utilities Division) offset by an increase in personnel.

## Expenditures by type



Wastewater Division  
Water Fund: 63  
Org Code: 63005082

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Personnel</b>						
40101	Salaries	624,879	665,279	744,781	684,826	771,218
40102	Overtime Pay	36,355	40,114	35,000	36,273	37,500
40103	System Rounds	14,641	14,070	14,000	14,392	14,500
40104	Stand By Pay	12,025	11,817	11,500	12,037	12,250
40106	Seasonal Employment	6,294	0	6,500	0	5,000
40107	Leave Time Buy-Back	1,976	2,117	1,000	0	0
40108	Longevity Pay	950	1,500	1,500	1,500	2,050
40111	Health Care	149,961	142,406	170,000	185,473	202,834
40166	Certification Stipend	2,550	3,150	0	3,150	3,400
41101	FICA Expense	47,311	53,801	62,292	57,301	64,453
41102	IMRF Expense	72,466	78,659	99,587	72,131	95,963
<b>Subtotal - Personnel</b>		<b>969,408</b>	<b>1,012,913</b>	<b>1,146,160</b>	<b>1,067,083</b>	<b>1,209,167</b>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	30,409	37,738	36,000	35,616	36,000
42011	Maintenance - Buildings	16,689	33,400	20,000	25,000	25,000
42012	Maintenance - Lift Stations	5,725	2,853	5,000	13,500	10,000
42015	Maintenance - Other Equip	21,348	134,742	30,000	25,000	30,000
42017	Maintenance - Vehicles	2,434	104	6,000	1,000	6,000
42019	Maintenance Agreements	0	0	1,000	0	0
42022	Equipment Rental	268	213	5,000	250	5,000
42033	Laboratory Services	36,764	37,790	35,000	35,000	35,000
42034	Professional Services	62,237	10,696	15,000	10,000	15,000
42043	Insurance Premiums	116,625	127,811	140,000	142,485	150,000
42052	Operational/IEPA Fees	87,297	73,996	85,000	80,000	85,000
42054	Dump Fees	43,473	53,224	50,000	45,000	50,000
42059	WTTP Regulatory Compliance <sup>1</sup>	200,373	180,501	190,000	190,000	190,000
42089	Education and Training	732	25	4,000	500	2,000
42090	Dues and Subscriptions <sup>2</sup>	980	1,113	1,500	1,500	1,500
42213	Maintenance - Sewer Mains	5,292	14,765	12,500	10,000	12,500
<b>Subtotal - Contractual Services</b>		<b>630,644</b>	<b>708,972</b>	<b>636,000</b>	<b>614,851</b>	<b>653,000</b>

<sup>1</sup> - CMOM, sampling, Industrial Pretreatment, phosorous program

<sup>2</sup> - WEF, IAWA, NIWA memberships

Wastewater Division  
 Water Fund: 63  
 Org Code: 63005082

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	7,287	7,267	10,000	7,500	10,000
44002	Postage	13,501	12,842	17,000	12,500	17,000
44011	Maintenance - Buildings	6,557	5,366	5,000	5,000	5,000
44012	Maintenance - Lift Stations	23,655	14,091	10,000	12,500	10,000
44014	Maintenance - Sewer Mains	1,762	9,246	7,500	7,500	7,500
44015	Maintenance - Plant Equip	47,591	89,327	70,000	70,000	70,000
44017	Maintenance - Vehicles	11,101	11,746	12,000	11,500	12,000
44022	Safety Equipment	4,323	1,620	7,500	3,500	4,000
44051	Electric Utilities	189,856	178,960	190,000	190,000	190,000
44052	Natural Gas Utilities	40,598	28,674	24,000	24,000	24,000
44061	Laboratory Supplies	2,993	3,466	4,000	3,500	4,000
44062	Plant Supplies	45	2,254	2,000	2,000	2,000
44063	Chemical Supplies	6,240	23,305	18,000	18,000	18,000
44099	Other Parts/Materials	608	499	2,000	750	2,000
<b>Subtotal - Commodities</b>		<b>356,116</b>	<b>388,663</b>	<b>379,000</b>	<b>368,250</b>	<b>375,500</b>
<b>Principal Payments</b>						
45269	Principal - 2012 Series A / IEPA	0	1,405,438	1,439,161	1,439,161	1,418,247
<b>Subtotal - Principal Payments</b>		<b>0</b>	<b>1,405,438</b>	<b>1,439,161</b>	<b>1,439,161</b>	<b>1,418,247</b>
<b>Capital Outlay</b>						
46002	Other Equipment	23	0	500	0	500
<b>Subtotal - Capital Outlay</b>		<b>23</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>
<b>Interest Payments</b>						
47001	Escrow Agent Fees	525	525	525	525	525
47269	Interest - 2012 Series A / IEPA	574,865	547,818	530,922	530,922	559,136
<b>Subtotal - Interest Payments</b>		<b>575,390</b>	<b>548,343</b>	<b>531,447</b>	<b>531,447</b>	<b>559,661</b>
<b>Interfund Transfers</b>						
48010	General Fund	100,000	200,000	212,500	200,000	200,000
48070	CERF	280,000	250,000	300,000	300,000	300,000
<b>Subtotal - Interfund Transfers</b>		<b>380,000</b>	<b>450,000</b>	<b>512,500</b>	<b>500,000</b>	<b>500,000</b>
<b>Other Expenses</b>						
49004	Conferences and Meetings <sup>3</sup>	0	155	1,200	95	1,200
49092	Depreciation Expense	568,224	563,334	618,000	563,334	565,000
49099	Miscellaneous	1,662	1,055	1,500	1,500	1,500
<b>Subtotal - Other Expenditures</b>		<b>569,886</b>	<b>564,544</b>	<b>620,700</b>	<b>564,929</b>	<b>567,700</b>
<b>TOTAL EXPENSES</b>		<b>3,481,467</b>	<b>5,078,872</b>	<b>5,265,468</b>	<b>5,085,721</b>	<b>5,283,775</b>

<sup>3</sup> - WEF, APWA, IWEA and local conferences

## Water/Sewer Fund – Capital Division

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

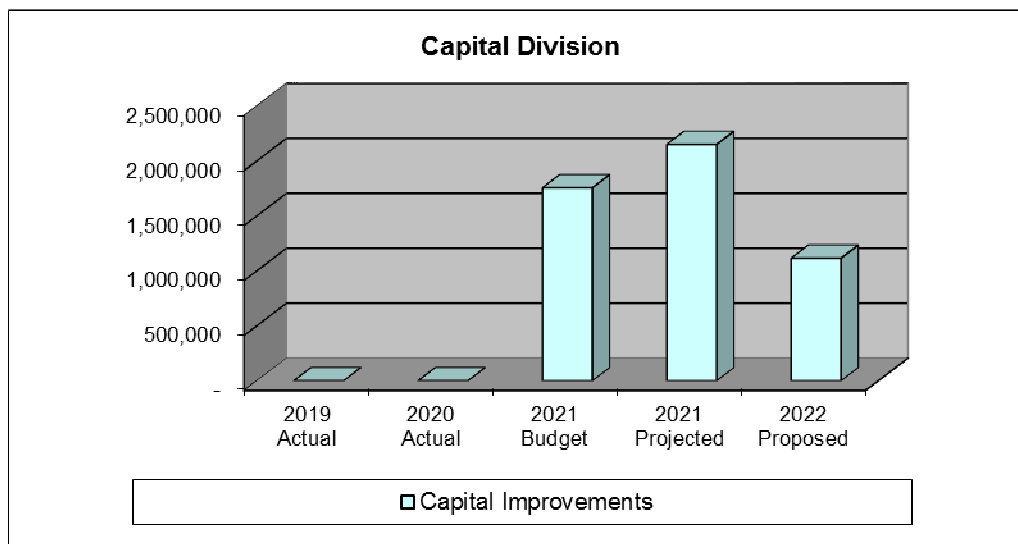
### Narrative

The Water/Sewer Fund Capital Division replaced the Water/Sewer Capital Fund. As funding for the Water/Sewer capital projects came via transfer from the Water/Sewer Fund having a separate fund was redundant and led to unnecessary accounting transactions.

### Budget Summary

Beginning in FY 2021 the expenses related to Water/Sewer capital were moved into the newly created division with the operating fund budget. Costs associated with Division were discussed at the annual CIP meeting and were programmed into the Water/Sewer Fund accordingly.

### Expenditures by type



Capital Division  
 Water Fund: 63  
 Org Code: 63005085

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
	<b>Capital Improvements</b>					
46045	Sewer	-	-	626,000	626,000	0
46046	Water	-	-	95,000	15,000	220,000
46047	Wastewater	-	-	345,000	820,000	820,000
46048	Plant Maintenance	-	-	690,000	690,000	75,000
	<b>Subtotal - Capital Improvements</b>	-	-	<b>1,756,000</b>	<b>2,151,000</b>	<b>1,115,000</b>
	<b>TOTAL EXPENSES</b>	-	-	<b>1,756,000</b>	<b>2,151,000</b>	<b>1,115,000</b>

## Capital Equipment Replacement Fund

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

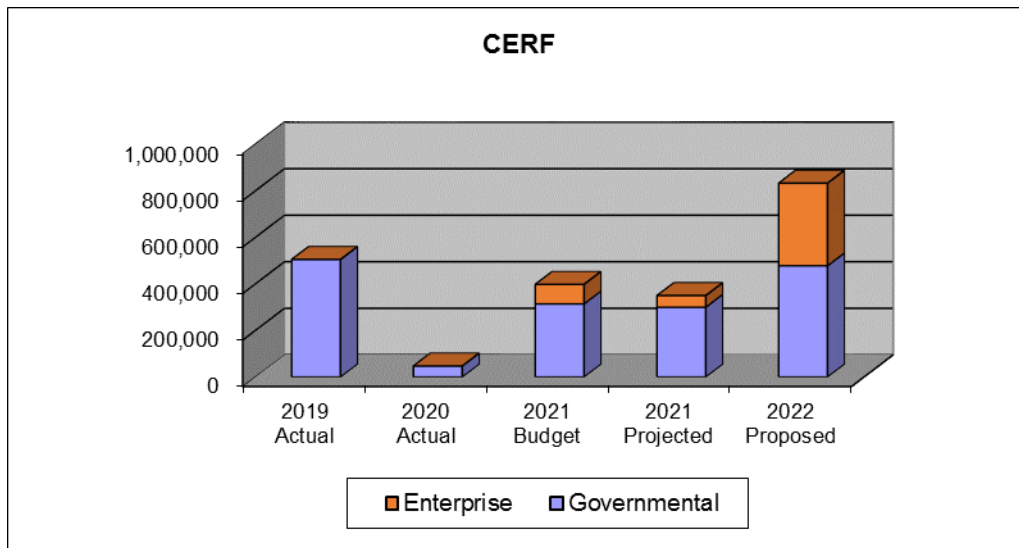
### Narrative

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

### Budget Summary

The FY 2022 budget allows it operate as it did in FY 2021.

### Expenditures by type



**CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)**  
**Fund: 70**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Intergovernmental</b>						
31304	From IDOT	95,614	0	0	0	0
<b>Subtotal - Intergovernmental</b>		<b>95,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Investment Income</b>						
37000	Interest on Investments	2,295	2,209	2,350	950	1,000
<b>Subtotal - Investment Income</b>		<b>2,295</b>	<b>2,209</b>	<b>2,350</b>	<b>950</b>	<b>1,000</b>
<b>Miscellaneous</b>						
39880	Auction Proceeds	11,062	9,386	25,000	16,000	25,000
<b>Subtotal - Miscellaneous</b>		<b>11,062</b>	<b>9,386</b>	<b>25,000</b>	<b>16,000</b>	<b>25,000</b>
<b>Interfund Transfers</b>						
38010	General Fund	325,000	300,000	200,000	200,000	200,000
38020	Road & Bridge	0	0	100,000	100,000	100,000
38063	Water/Sewer	280,000	250,000	300,000	300,000	300,000
<b>Subtotal - Interfund Transfers</b>		<b>605,000</b>	<b>550,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>TOTAL REVENUE</b>		<b>713,971</b>	<b>561,595</b>	<b>627,350</b>	<b>616,950</b>	<b>626,000</b>
<b>EXPENDITURES</b>						
<b>Capital Outlay</b>						
46011	Vehicles - Governmental <sup>1</sup>	505,120	47,298	314,000	300,000	478,000
46066	Vehicles - Enterprise <sup>2</sup>	0	0	84,000	50,000	355,000
<b>Subtotal - Capital Outlay</b>		<b>505,120</b>	<b>47,298</b>	<b>398,000</b>	<b>350,000</b>	<b>833,000</b>
<b>TOTAL EXPENDITURES</b>		<b>505,120</b>	<b>47,298</b>	<b>398,000</b>	<b>350,000</b>	<b>833,000</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>208,851</b>	<b>514,297</b>	<b>229,350</b>	<b>266,950</b>	<b>(207,000)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>1,156,076</b>	<b>1,364,927</b>	<b>1,879,224</b>	<b>1,879,224</b>	<b>2,146,174</b>
<b>Net Change</b>		<b>208,851</b>	<b>514,297</b>	<b>229,350</b>	<b>266,950</b>	<b>(207,000)</b>
<b>Ending</b>		<b>1,364,927</b>	<b>1,879,224</b>	<b>2,108,574</b>	<b>2,146,174</b>	<b>1,939,174</b>

<sup>1</sup> - General Fund, Road & Bridge, MFT, Tourism

<sup>2</sup> - Metra, Water & Sewer

## Vehicle Roster and Replacement Schedule

Unit #	Year	Est Replace	Make/Model	Cost	Department	Replacement	1/21 Score	2022
101-081	2008	2020	Ford Taurus	\$ 20,038	Administration	2017, 2025	47%	
104-135	2013		Dodge Caravan, Pace Van	Leased	Administration			
151-164	2016	2023	Ford Fusion	\$ 20,395	Community Development		90%	
152-193	2019	2026	Ford Fusion	\$ 14,340	Community Development		98%	
153-104	2005	2022	Ford Fusion	\$ 14,530	Community Development		42%	\$ 34,000
155-173	2017	2024	Ford Fusion - Hybrid	\$ 26,038	Community Development		87%	
156-201	2020	2027	Ford Explorer	\$ 29,787	Community Development	2019, 2027	100%	
201-127	2012	2022	Ford F-350 4x4 Pickup	\$ 32,391	Public Works - Streets		57%	\$ 40,000
202-163	2016	2026	Ford F350 4x2 Pickup	\$ 31,721	Public Works - Streets		77%	
203-165	2016	2026	Ford F-350 4x4 Pickup	\$ 34,034	Public Works - Streets		80%	
210-115	2011	2021	Ford F-350 4x4 Pickup	\$ 50,000	Public Works - Streets			
211-126	2012	2024	Ford F-550 Service Body	\$ 70,020	Public Works - Streets		76%	
223-155	2015	2027	Ford F-550 Dump Truck	\$ 77,261	Public Works - Streets		84%	
224-167	2016	2028	Ford F-550 Dump Truck	\$ 77,261	Public Works - Streets		90%	
225-089	2008	2022	Ford F-550 Dump Truck	\$ 67,009	Public Works - Streets		71%	\$ 85,000
226-074	2007		Ford F-550 Aerial Lift Truck	\$ 103,000	Public Works - Streets		51%	
227-092	2009	2024	Ford F-550 Chipper Truck	\$ 45,600	Public Works - Streets		62%	
228-192	2019	2034	Peterbilt 337 Aerial Lift Truck	\$ 185,034	Public Works - Streets		96%	
230-182	2018	2033	Peterbilt 348 Hook Lift Truck	\$ 301,484	Public Works - Streets		97%	
231-122	2012	2024	IHC 4-wheel Dump Truck	\$ 149,809	Public Works - Streets		67%	\$ 175,000
232-166	2016	2027	IHC 4-wheel Dump Truck	\$ 143,248	Public Works - Streets		91%	
233-152	2015	2026	IHC 4-wheel Dump Truck	\$ 138,854	Public Works - Streets		81%	
234-132	2013	2025	IHC 4-wheel Dump Truck	\$ 153,939	Public Works - Streets		76%	
235-171	2017	2029	IHC 4-wheel Dump Truck	\$ 89,760	Public Works - Streets		93%	
236-172	2017	2028	IHC 4-wheel Dump Truck	\$ 121,370	Public Works - Streets		94%	
240-12C	2012	2027	Case Wheel Loader	\$ 106,984	Public Works - Streets		80%	
241-109	2010	2020	Prinoth	\$ 140,000	Public Works - Streets		64%	
242-144	2014	2029	Case Super M Backhoe	\$ 85,792	Public Works - Streets		81%	
243-16C	2016	2029	Kubota Utility Vehicle	\$ 12,664	Public Works - Streets		92%	
244-01E	2001	2019	Bobcat Loader / Trailer	\$ 46,187	Public Works - Streets		57%	
251-149	2014	2026	Reclaimer	\$ 14,848	Public Works - Streets		68%	
253-951	1995	2023	Traffic Controller	\$ 6,620	Public Works - Streets		66%	
254-16A	2016	2023	Vermeer Chipper	\$ 49,695	Public Works - Streets		84%	
255-984	1998	2018	Stump Grinder	\$ 15,000	Public Works - Streets		44%	
256-03B	2003	2023	Lightsource	\$ 9,225	Public Works - Streets		98%	
257-128	2012	2032	Precision Message Board	\$ 12,925	Public Works - Streets		78%	
260-131	2013	2032	PJ Trailers Deckover Tilt	\$ 8,594	Public Works - Streets		62%	
261-971	1997	2017	Trailer	\$ 7,631	Public Works - Streets		26%	
262-103	2010	2030	Enclosed Trailer	\$ 7,631	Public Works - Streets		47%	\$ 12,500
263-113	2011	2031	Enclosed Trailer 5x8	\$ 2,266	Public Works - Streets		80%	
298-11A	2011	2024	Ford Explorer	\$ 28,164	Public Works - VM		58%	
299-125	2012	2025	Ford F-250	\$ 31,621	Public Works - VM		80%	
300-176	2017	2024	Ford Escape	\$ 22,602	Public Works - Admin		90%	
301-11D	2011	2019	Tahoe <sup>2</sup>	\$ 25,712	Public Works - Admin		72%	
<b>Public Works Total per Fiscal Year</b>								<b>\$ 346,500</b>

\* - Operational, however unable to obtain parts to repair



<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
To be removed from roster											
\$ 34,000							\$ 38,000				
			\$ 33,000							\$ 42,000	
				\$ 38,000							\$ 42,000
\$ 38,000								\$ 42,000			
				\$ 34,000							\$ 38,000
			\$ 44,000								
			\$ 44,000								
\$ 102,000											
				\$ 102,000							
					\$ 104,000						
\$ 95,000											
											\$ 160,000
										\$ 160,000	
				\$ 188,000							
			\$ 183,000								
	\$ 178,000										
							\$ 192,000				
						\$ 166,000					
\$ 192,000											
							\$ 125,000				
							\$ 18,500				
\$ 75,000											
			\$ 33,000								
\$ 20,000											
\$ 105,000									\$ 120,000		
\$ 15,000											
									\$ 23,000		
									\$ 12,000		
								\$ 4,000			
\$ 27,200											
	\$ 42,000										
\$ 40,000											
					\$ 38,000						
\$ 366,000	\$ 377,200	\$ 220,000	\$ 337,000	\$ 362,000	\$ 308,000	\$ 335,500	\$ 38,000	\$ 46,000	\$ 155,000	\$ 202,000	\$ 240,000

**Vehicle Roster and Replacement Schedule**

Unit #	Year	Est Replace	Make/Model	Cost	Department	1/2018 Score	1/2021 Score		2022
400-174	2017	2023	Ford Explorer	\$ 27,111	Police Department	100%	88%		
401-181	2018	2022	Chevy Tahoe	\$ 36,619	Police Department	100%	80%		\$ 39,000
402-202	2020		Interceptor SUV	\$ 34,591	Police Department	62%	100%		
403-185	2018	2022	Interceptor SUV	\$ 27,510	Police Department	65%	83%		\$ 33,500
404-177	2017	2021	Interceptor SUV	\$ 27,244	Police Department	100%	80%		
405-168	2016	2021	Interceptor SUV	\$ 26,294	Police Department	82%	58%		
406-203	2020		Interceptor SUV	\$ 34,591	Police Department	77%	100%		
407-204	2020		Interceptor SUV	\$ 34,591	Police Department	70%	100%		
408-169	2016	2021	Interceptor SUV	\$ 26,294	Police Department	100%	75%		
409-162	2016	2022	Ford Explorer	\$ 25,344	Police Department	93%	75%		
410-211	2021		Interceptor SUV	\$ 33,909	Police Department	90%	100%		
411-205	2020		F150 Pick-up	\$ 29,971	Police Department		100%		
412-206	2020		F150 Pick-up	\$ 26,971	Police Department		100%		
413-939	2019	2019	Ford Transit Command Van	\$ 30,485	Police Department	33%	97%		
414-066	2006		F150 Pick-up	\$ 15,930	Police Department	48%	38%		
415-157	2015		Ford Taurus	\$ 18,511	Police Department		72%		
416-111	2011	2021	Ford Taurus	\$ 19,257	Police Department	68%	58%		
417-141	2014	2022	Ford Taurus	\$ 21,701	Police Department	82%	62%		\$ 29,500
418-112	2011	2021	Ford Taurus	\$ 19,257	Police Department	70%	63%		\$ 29,500
422			<i>Secret Police Car</i>	-	Police Department				
423-064	2006		CERT Trailer	\$ 4,555	Police Department	52%	52%		
424-175	2017	2023	Ford Explorer	\$ 27,111	Police Department	100%	90%		
427-147	2014		Interceptor SUV (Fenton)	\$ 25,425	Police Department		45%		
428-142	2014		Interceptor SUV	\$ 25,152	Police Department		37%		
449-161	2016	2024	Ford Explorer	\$ 25,344	Police Department	92%	73%		
<b>Police Dept. Total per Fiscal Year</b>									<b>\$ 131,500</b>

Unit #	Year	Est Replace	Make/Model	Cost	Department	Replacement	1/2021 Score		2022
452-151	2015	2025	Ford F250 <sup>1</sup>	\$ 18,305	Wastewater Division		73%		
454-114	2011	2021	Ford F250 <sup>1</sup>	\$ 33,699	Wastewater Division		68%		
455-184	2018	2028	Ford F-450 Utility Truck	\$ 48,791	Wastewater Division		93%		
456-11G	2011	2026	Ford E-350 TV Truck	\$ 219,400	Wastewater Division		81%		
457-106	2009	2024	IHC Flusher Truck	\$ 162,423	Wastewater Division		77%		
458-119	2011	2031	Baldor Generator	\$ 56,350	Wastewater Division		80%		
460-097	2009	2021	Chevy Tahoe <sup>2</sup>	\$ 24,035	Wastewater Division		55%		
461-102	2010	2025	IHC 4-wheel Dump Truck	\$ 121,370	Wastewater Division		70%		
462-129	2012	2025	Kubota RTV	\$ 11,968	Wastewater Division		80%		
463-06A	2006	2029	4" Pump	\$ 11,408	Wastewater Division		0%		
468-058	2005	2020	Gehl 680	\$ 29,900	Wastewater Division		47%		
469-145	2014	2029	4" Trash Pump	\$ 14,620	Wastewater Division		88%		
459-086	2008	2022	Ford F-550 Mechanics Truck	\$ 93,214	Plant Maintenance		63%		\$ 145,000
464-156	2015	2027	Ford F-450 Dump Truck	\$ 69,000	Plant Maintenance		91%		
466-154	2015	2025	Ford F350 4x4	\$ 33,684	Plant Maintenance		81%		
467-116	2011	2023	Ford F-250 Service Body	\$ 43,960	Plant Maintenance		64%		
501-117	2011	2021	Ford F-350 Service Body	\$ 31,210	Public Utilities Division		48%		
502-153	2015	2025	Ford F-250 Pickup	\$ 33,584	Public Utilities Division		77%		
503-091	2009	2022	Ford F-550 Utility Truck	\$ 130,535	Public Utilities Division		56%		\$ 165,000
504-123	2012	2022	Ford F 250 <sup>1</sup>	\$ 35,353	Public Utilities Division		53%		\$ 45,000
505-101	2010	2030	Shoring Trailer	\$ 3,468	Public Utilities Division		70%		
506-11E	2011	2026	Ford F-59 Utilimaster	\$ 91,422	Public Utilities Division		64%		
507-12D	2012	2027	Atlas Compressor	\$ 17,765	Public Utilities Division		86%		
509-124	2012	2031	Trailer	\$ 3,608	Public Utilities Division		73%		
510-183	2018	2028	Transit Connect	\$ 28,769	Public Utilities Division		85%		
511-11F	2011	2026	Case Super M Backhoe	\$ 104,209	Public Utilities Division		55%		
512-087	2008	2020	Ford F-450 Utility Truck	\$ 45,820	Public Utilities Division		30%		
514-088	2008	2021	Ford F-450	\$ 40,895	Public Utilities Division		28%		
569-118	2011	2023	International 7400 6x4	\$ 106,751	Public Utilities Division		72%		
580-061	2006	2024	IHC 7400-DT570 Vactor	\$ 260,335	Public Utilities Division		54%		
<b>Water/Waste Total per Fiscal Year</b>									<b>\$ 355,000</b>

<sup>1</sup> Will be replaced with a F350 (or Similar Vehicle)

<sup>2</sup> Will be replaced with Escape (or Similar Vehicle)

<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
\$ 33,500						\$ 35,000					
			\$ 39,000				\$ 39,500				\$ 39,500
	\$ 34,000				\$ 35,000				\$ 37,700		
			\$ 35,000				\$ 35,800				\$ 38,500
		\$ 34,500				\$ 35,000				\$ 37,700	
		\$ 34,500				\$ 35,000				\$ 37,700	
	\$ 34,000				\$ 35,000				\$ 37,700		
	\$ 34,000				\$ 35,000				\$ 37,700		
		\$ 34,500				\$ 35,000				\$ 37,700	
\$ 33,500							\$ 35,800				
				\$ 35,000						\$ 37,700	
				\$ 29,000							
				\$ 29,000							
							\$ 40,000				
\$ 28,000								\$ 36,500			
								\$ 29,000			
								\$ 36,800			
							\$ 35,800				
\$ 33,500						\$ 35,000					
	\$ 34,000							\$ 36,800			
\$ 128,500	\$ 136,000	\$ 103,500	\$ 74,000	\$ 93,000	\$ 105,000	\$ 175,000	\$ 186,900	\$ 139,100	\$ 113,100	\$ 150,800	\$ 78,000

<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
		\$ 43,000									
								\$ 44,000			
					\$ 195,000						
				\$ 320,000							
\$ 235,000											
								\$ 90,000			
					\$ 38,000						
		\$ 197,000									
		\$ 18,000									
						\$ 12,000					
						\$ 17,500					
				\$ 97,000							
		\$ 44,000									\$ 60,000
\$ 55,000										\$ 55,000	
								\$ 50,000			
		\$ 45,000									
											\$ 170,000
								\$ 50,000			
			\$ 140,000				\$ 10,000				
				\$ 20,000							
					\$ 40,000			\$ 10,000			
			\$ 146,000								
							\$ 55,000				
										\$ 90,000	
\$ 192,000											
	\$ 500,000										
\$ 247,000	\$ 735,000	\$ 347,000	\$ 286,000	\$ 437,000	\$ 273,000	\$ 29,500	\$ 65,000	\$ 194,000	\$ 50,000	\$ 145,000	\$ 230,000

# Police Pension Fund

## Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
Total ft	0.00	0.00	0.00

No employees are budgeted out of this fund.

## Narrative

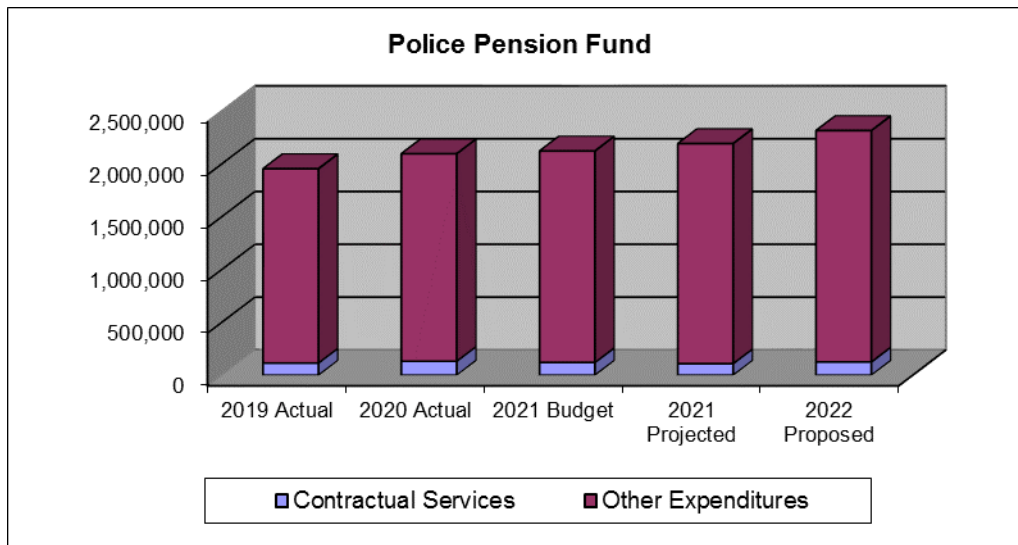
The Police Pension Fund is a pension trust fund established to account for pensions paid for police officers. The Police Pension Fund revenues consist of property taxes, contributions from participants based on a percentage of wages established by the state and investment earnings.

## Budget Summary

The budget level of funding allows the Police Pension Fund to operate in FY 2022 the same as it did in FY 2021.

Funding levels are set by actuarial study and are analyzed every year. The Pension Board is requesting funding in the amount of \$1,683,338 for FY 2022.

## Expenditures by type



**POLICE PENSION FUND**  
Fund: 80

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Contributions</b>						
31155	Real Estate Taxes	473,097	483,213	477,456	493,635	509,730
31151	Add'l Contribution from City	827,030	939,994	945,750	997,112	1,173,608
39510	Participants Contributions	328,458	328,238	344,000	349,810	360,000
<b>Subtotal - Contributions</b>		<b>1,628,585</b>	<b>1,751,445</b>	<b>1,767,206</b>	<b>1,840,557</b>	<b>2,043,338</b>
<b>Investment Income</b>						
37000	Interest on Investments	906,237	816,143	600,000	820,158	850,000
37100	Unrealized Gain/Loss on Invest.	322,100	(1,072,540)	1,069,101	5,128,228	1,230,688
39999	Miscellaneous	7,193	(8,423)	0	0	0
<b>Subtotal - Investment Income</b>		<b>1,235,530</b>	<b>(264,820)</b>	<b>1,669,101</b>	<b>5,948,386</b>	<b>2,080,688</b>
<b>TOTAL ADDITIONS</b>		<b>2,864,115</b>	<b>1,486,625</b>	<b>3,436,307</b>	<b>7,788,943</b>	<b>4,124,026</b>
<b>EXPENSES</b>						
<b>Contractual Services</b>						
42034	Professional Services	38,809	53,053	45,000	21,746	35,000
44060	Investment Expense	76,299	78,981	75,000	87,053	90,000
<b>Subtotal - Contractual Services</b>		<b>115,108</b>	<b>132,034</b>	<b>120,000</b>	<b>108,799</b>	<b>125,000</b>
<b>Other Expenditures</b>						
49051	Benefit Payments	1,825,822	1,963,984	1,986,000	2,071,716	2,175,302
49099	Miscellaneous	13,254	0	16,000	11,957	15,000
<b>Subtotal - Other Expenditures</b>		<b>1,839,076</b>	<b>1,963,984</b>	<b>2,002,000</b>	<b>2,083,673</b>	<b>2,190,302</b>
<b>TOTAL DEDUCTIONS</b>		<b>1,954,184</b>	<b>2,096,018</b>	<b>2,122,000</b>	<b>2,192,472</b>	<b>2,315,302</b>
<b>Change in Net Position</b>		<b>909,931</b>	<b>(609,393)</b>	<b>1,314,307</b>	<b>5,596,471</b>	<b>1,808,724</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>25,570,114</b>	<b>26,480,045</b>	<b>25,870,652</b>	<b>25,870,652</b>	<b>31,467,123</b>
<b>Net Change</b>		<b>909,931</b>	<b>(609,393)</b>	<b>1,314,307</b>	<b>5,596,471</b>	<b>1,808,724</b>
<b>Ending</b>		<b>26,480,045</b>	<b>25,870,652</b>	<b>27,184,959</b>	<b>31,467,123</b>	<b>33,275,847</b>

## Special Service Area Fund

### Personnel Schedule

	FY 2020	FY 2021	FY 2022
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

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

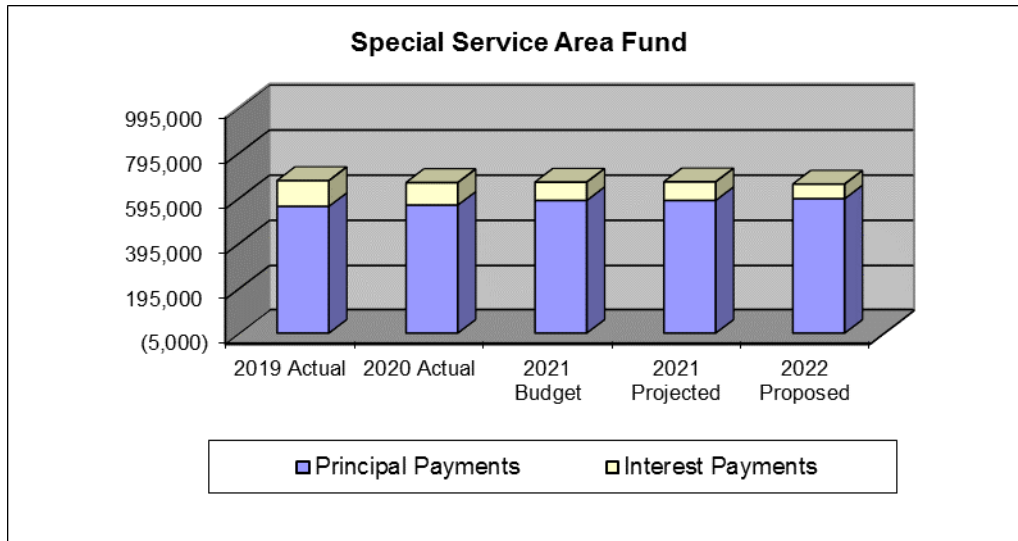
### Budget Summary

The budget level of funding allows the Special Service Area Fund to operate the same in FY 2022 as it did in FY 2021.

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

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

### Expenditures by type



**SPECIAL SERVICE AREA FUND**  
**Fund: 81**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31171	R.E. Tax - SSA #11	13,201	13,179	13,000	13,119	0
31172	R.E. Tax - SSA #12	200,214	196,080	195,000	194,830	199,000
31173	R.E. Tax - SSA #13	290,355	289,764	285,000	287,283	282,000
31174	R.E. Tax - SSA #14	176,574	168,116	177,000	167,425	177,000
<b>Subtotal - Taxes</b>		<b>680,345</b>	<b>667,139</b>	<b>670,000</b>	<b>662,657</b>	<b>658,000</b>
<b>Investment Income</b>						
37002	Interest - SSA #8	22	13	12	0	0
37011	Interest - SSA #11	1	1	1	1	0
37012	Interest - SSA #12	2,549	2,457	2,700	155	150
37013	Interest - SSA #13	3,933	3,776	4,000	240	250
37014	Interest - SSA #14	2,098	1,968	2,400	112	115
<b>Subtotal - Investment Income</b>		<b>8,603</b>	<b>8,215</b>	<b>9,113</b>	<b>508</b>	<b>515</b>
<b>TOTAL REVENUE</b>		<b>688,948</b>	<b>675,355</b>	<b>679,113</b>	<b>663,165</b>	<b>658,515</b>

**SPECIAL SERVICE AREA FUND**  
**Fund: 81**

<u>Account #</u>	<u>Description</u>	<u>4/30/2019 Actual</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Proposed</u>
<b>EXPENSES</b>						
<b>Principal Payments</b>						
45011	Principal Pmt - SSA #11	11,100	11,700	12,300	12,300	0
45012	Principal Pmt - SSA #12	165,000	165,000	170,000	170,000	180,000
45013	Principal Pmt - SSA #13	240,000	245,000	250,000	250,000	255,000
45014	Principal Pmt - SSA #14	145,000	145,000	155,000	155,000	160,000
<b>Subtotal - Principal Payments</b>		<b>561,100</b>	<b>566,700</b>	<b>587,300</b>	<b>587,300</b>	<b>595,000</b>
<b>Interest Payments</b>						
47001	Escrow Agent Fees	1,425	1,425	0	1,425	1,425
47011	Interest - SSA #11	1,966	1,344	689	689	0
47012	Interest - SSA #12	33,140	29,015	24,065	24,065	18,965
47013	Interest - SSA #13	47,773	41,773	34,423	34,423	26,923
47014	Interest - SSA #14	29,730	26,105	21,755	21,755	17,105
<b>Subtotal - Interest Payments</b>		<b>114,033</b>	<b>99,662</b>	<b>80,932</b>	<b>82,357</b>	<b>64,418</b>
<b>Interfund Transfers</b>						
48063	Transfer to Water Fund	0	8,168	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>8,168</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expenditures</b>						
49098	Miscellaneous Fees	0	20	0	0	0
<b>Subtotal - Other Expenditures</b>		<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>		<b>675,133</b>	<b>674,550</b>	<b>668,232</b>	<b>669,657</b>	<b>659,418</b>
<b>Excess (deficiency) of assets over liabilities</b>		<b>13,815</b>	<b>806</b>	<b>10,881</b>	<b>(6,492)</b>	<b>(903)</b>
<b>Due to bondholders</b>						
<b>Beginning</b>		<b>52,913</b>	<b>66,728</b>	<b>67,534</b>	<b>67,534</b>	<b>61,042</b>
<b>Net Change</b>		<b>13,815</b>	<b>806</b>	<b>10,881</b>	<b>(6,492)</b>	<b>(903)</b>
<b>Ending</b>		<b>66,728</b>	<b>67,534</b>	<b>78,415</b>	<b>61,042</b>	<b>60,139</b>



## Department Directory

<b>Fund</b>	<b>Department/Division Number</b>	<b>Name</b>
General	10011011	City Manager's Office
	10011012	City Clerk *
	10011013	Legal
	10011014	HR/HCM
	10011015	IT
	10011016	Marketing
	10012021	Planning and Zoning
	10012022	Building
	10012023	Rental Housing
	10012024	Commercial Occupancy
	10012025	Building Maintenance
	10013000	Finance
	10024041	Police Administration
	10024042	Patrol
	10024043	Investigations
	10024044	Records
	10024045	CSO
	10024047	Board of Fire & Police
	10015051	Public Works Administration
	10035052	Streets Division
10015053	Vehicle Maintenance Division	
10016000	Central Services *	
Water	63005081	Utilities Division
	63005082	Wastewater Division
	63005083	Plant Maintenance Division *
	63005084	Storm Sewer Maintenance Division *
	63005085	Capital

\* - Department currently inactive

## 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.

**Ad Valorem Tax** - Property taxes levied on the assessed value of real or personal property.

**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.

**Amortization** - Payment of principal on outstanding debt.

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

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

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

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

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

**Audit** - an objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent. The audit can be conducted internally by employees of the organization or externally by an outside CPA firm.

### B

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

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

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

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

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

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

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

## C

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## D

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

**Debt Service Coverage** - The ratio of net revenue available for debt service to the annual debt service requirement of an issue of revenue bonds.

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

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

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

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

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

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

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

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

## **E**

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

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

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

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

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

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

## **F**

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

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

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

**Franchise Fees** - A fee assessed on a business, usually a public utility, in return for giving them the exclusive right to operate inside City limits.

**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).

**Full-time Equivalent** - A unit that indicates the workload of an employee in a way that makes workloads comparable to one another, based upon a 40 hour workweek and/or a 2,080 hour work year.

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

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

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

## G

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

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

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

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

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

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

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

## I

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

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

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

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

## L

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

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

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

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

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

## M

**MGD** – Million gallons per day.

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

## N

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

## **O**

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

**Ordinance** - A formal legislative enactment by the governing board of a municipality having the full force and effect of law within the boundaries of the municipality to which it applies.

## **P**

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

**Prior Year** - The fiscal year immediately preceding the current year, also referred to as prior fiscal year.

**Property Tax** - Property taxes are levied on real property according to the property's assessed 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**

**Recurring Expense** - Expenses that continue from year to year, where a similar amount can be expected from one year to the next.

**Recurring Revenue** - Revenue sources that continue from year to year, where a similar amount can be expected from one year to the next.

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

**Resolution** - An order of a legislative body requiring less legal formality than an ordinance.

**Revenue** - Funds that the City receives as income.

**Revenue Bonds** - This type of bond is backed only by revenues from a specific enterprise or project.



## S

**Special Revenue Fund** - A fund created when the City receives revenue from a special source designated to be used for a specific purpose.

**Special Service Area** - A method used for the purpose of financing public improvements in a designated area. This is handled in the same manner as a Special Assessment Area, except that the individual owner's portions are paid through an annual property tax levy.

**Sludge** - The end product left after wastewater has been treated to reclaim effluent.

## T

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

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

## U

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

**User Charges** - Charges for specific services rendered only to the users of those services, i.e. water and sewer sales/usage.

**Utility Taxes** - Municipal charges levied by the City on consumers for every purchase of utility service within the corporate limits of the City, i.e. electric, natural gas.

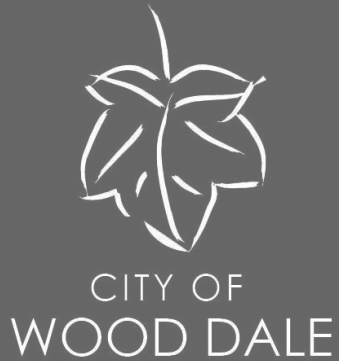
## W

**Working Cash/Capital** - The excess of current assets over total current liabilities.

## Common Acronyms

**APWA:** American Public Works Association  
**ASE:** Automotive Service Excellence  
**AWWA:** American Water Works Association  
**CAD:** Computer Aided Dispatch, Computer Aided Design  
**CAFR:** Comprehensive Annual Financial Report  
**CIP:** Capital Improvements Plan  
**CPA:** Certified Public Accountant  
**CPFO:** Certified Public Finance Officer  
**DAR:** Dial a Ride  
**DOT:** Department of Transportation  
**DMMC:** DuPage Mayors and Managers Conference  
**DUMEG:** DuPage Metropolitan Enforcement Group  
**EAP:** Employee Assistance Program  
**EAV:** Equalized Assessed Valuation  
**EMS:** Emergency Medical Services  
**EPA:** Environmental Protection Agency  
**FOIA:** Freedom of Information Act  
**FTE:** Full-time equivalent  
**GASB:** Governmental Accounting Standards Board  
**GFOA:** Government Finance Officers Association  
**HR:** Human Resources  
**IAA:** Illinois Arborist Association  
**IAMMA:** Illinois Association of Municipal Management Assistants  
**ICC:** International Code Council  
**ICMA:** International City/County Management Association  
**ICSC:** International Council of Shopping Centers  
**IDOT:** Illinois Department of Transportation  
**IEPA:** Illinois Environment Protection Agency  
**IGFOA:** Illinois Government Finance Officers Association  
**ILCMA:** Illinois City/County Management Association  
**IMET:** Illinois Metropolitan Investment Fund  
**IML:** Illinois Municipal League  
**IMRF:** Illinois Municipal Retirement Fund  
**IPBC:** Intergovernmental Personnel Benefit Cooperative  
**IRMA:** Intergovernmental Risk Management Agency  
**ISA:** International Society of Arboriculture  
**IT:** Information Technology  
**IWEA:** Illinois Water Environment Association

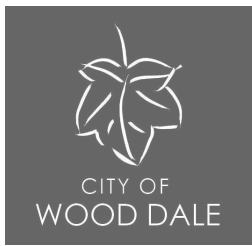
**GIS:** Geographic Information System  
**NIMS:** National Incident Management System  
**NPDES:** National Pollutant Discharge Elimination System  
**PM:** Preventative Maintenance  
**PW:** Public Works  
**RFI:** Request for Information  
**RFP:** Request for Proposal  
**RFQ:** Request for Qualifications  
**SHRM:** Society for Human Resource Management  
**SOQ:** Statement of Qualifications  
**TIF:** Tax Increment Financing  
**USEPA:** United States Environmental Protection Agency  
**WEF:** Water Environment Federation  
**ZBA:** Zoning Board of Appeals



# FY 2022 Budget

February 25, 2021

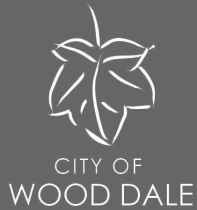




# Budget Overview

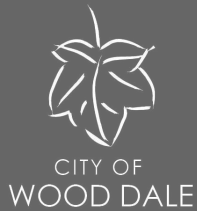
- 6 types of Funds
  - General
  - Special Revenue
  - Capital Projects
  - Enterprise
  - Internal Service
  - Trust/Agency





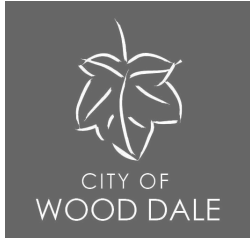
# Budget Overview

- 15 Total Active Funds
  - 7 have a proposed budgeted increase
  - 8 have a proposed budgeted decrease
    - Water/Sewer, as presented, is cash flow positive and only shows a decrease based upon depreciation
- Capital Spending
  - The City continues to be aggressive in its capital spending, and continues to align projects when/where possible and continue to seek out grant/alternative funding options



# Budget Overview

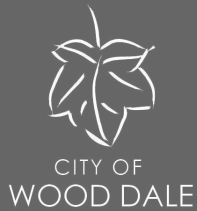
- Process
  - Each department or Fund has a sheet
  - Expanded Level sheets (green or red) – None this year
  - Gain consensus on each before moving on
- Begin with Overview of the entire budget
- General Fund
- Special Revenue
- Capital Projects
- Enterprise
- Internal Service
- Trust/Agency Funds
- February 25<sup>th</sup> – Beginning through as much as possible
- March 11<sup>th</sup> – Remainder (if needed)



# Budget Overview

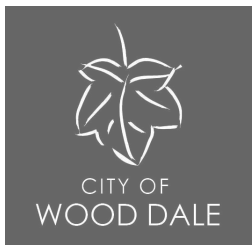
- All Funds
  - Revenues (excluding transfers)
    - FY 2021 Budget - \$ 48,144,338
    - FY 2021 Projected - \$ 39,378,857
    - FY 2022 Proposed - \$ 46,137,309
      - FY21 lower due to timing of stormwater bonds
      - FY22 increase due to stormwater IEPA loan
  - Expenditures (excluding transfers)
    - FY 2021 Budget - \$ 48,921,287
    - FY 2021 Projected - \$ 41,694,424
    - FY 2022 Proposed - \$ 44,917,247
      - FY21 difference – Lower than expected contractual costs and capital outlay
      - FY22 decrease due reduction in known TIF projects





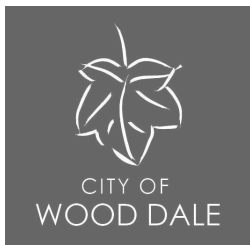
# Budget Overview

- Housekeeping
  - Unless otherwise noted, Personnel costs are up due to increased salaries per policy and union contracts, FICA, IMRF, and health care costs being included in this category. The City's IMRF rate decreased this calendar year by 0.84% due largely to better than expected investment returns.
  - The items listed as the “reason” for an increase or decrease in a department is not an exhaustive list, but a notation about what had a significant impact on the change. Other line items may have changed, but did not materially affect the overall picture.
  - Ask questions as we go through the slides



# Expanded Level Item Summary

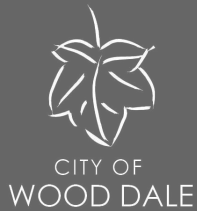
- No expanded level items this year!



# General Fund

- Administration
  - City Manager's Office
  - Clerk's Office
  - Legal
  - HR
  - IT
  - Marketing
- Community Development
  - Operations
  - Building Maintenance
- Finance
- Police
- Board of Fire & Police
- Public Works
  - Administration
  - Streets
  - Vehicle Maintenance
- Central Services





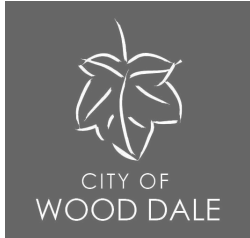
# General Fund Summary

Currently on track to end FY 2021 with an estimated surplus of over \$549K. Revenues and expenditures both are trending below their budgeted numbers.

FY 2021	Budget	Projected	Variance
Revenues	\$15,458,095	\$15,286,800	(\$171,295)
Expenses	\$15,313,833	\$14,737,790	\$576,043
Surplus (deficit)	\$144,262	\$549,010	\$404,748

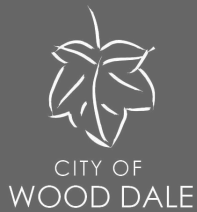
As presented, FY 2022 - budgeted surplus of \$206,841

FY 2022	Amount
Revenues	\$15,274,017
Expenses	\$15,067,176
Surplus (deficit)	\$206,841



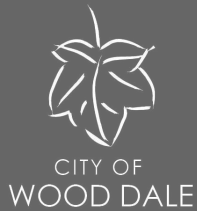
# General Fund Summary of Revenues

Category	FY 2021	FY 2022	\$ Increase	% Increase
Taxes	10,556,550	10,790,472	233,922	2.22%
Licenses & Permits	1,427,580	1,417,580	(10,000)	-0.70%
Intergovernmental	4,620	4,620	0	0.00%
Charges for Services	951,745	504,745	(447,000)	-46.97%
Fines, Fees, and Forfeits	1,044,600	1,044,600	0	0.00%
Investment Income	295,000	362,500	67,500	22.88%
Miscellaneous	105,000	101,500	(3,500)	-3.33%
Interfund Transfers	<u>1,073,000</u>	<u>1,048,000</u>	<u>(25,000)</u>	<u>-2.33%</u>
<b>Total</b>	<b>15,458,095</b>	<b>15,274,017</b>	<b>(184,078)</b>	<b>-1.19%</b>



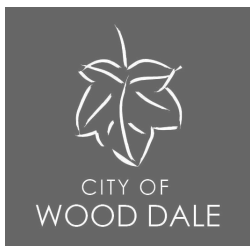
# General Fund Revenue Notes

- Increase in Taxes driven by Sales Tax, Property Tax, Income and Use Tax; offset by a decrease in Telecommunications Tax
- Decrease in CFS driven by elimination of Employee Health Care Contribution, which was moved to a contra-expense to Health Insurance. The rent amount will not last and should not be counted on going forward
- Increase in Investment Income due an increase in IPBC returns, offset by a reduction in local interest earned
- Decrease in Interfund Transfers related to the Facilities Manager position not being filled during FY2021 and not being budgeted again this year



# General Fund Summary of Expenses

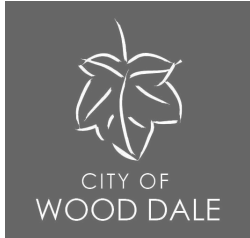
Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	8,383,356	9,765,920	1,382,564	16.49%
Contractual Services	4,388,180	2,633,518	(1,754,662)	-39.99%
Commodities	364,550	351,050	(13,500)	-3.70%
Capital Outlay	94,050	95,500	1,450	1.54%
Interfund Transfers	210,000	200,000	(10,000)	-4.76%
Other	<u>1,873,697</u>	<u>2,021,188</u>	<u>147,491</u>	<u>7.87%</u>
<b>Total</b>	<b>15,313,833</b>	<b>15,067,176</b>	<b>(246,657)</b>	<b>-1.61%</b>



# General Fund Expense Notes

- Increase in Personnel due to aforementioned increased salaries per policy and union contracts and the moving of Health Care costs into this category from Contractual.
  - Previously budgeted in Central Services
  - Due to ERP, need to change how these costs are handled
- Decrease in Contractual driven by the health insurance costs moving to the Personnel category, and a reduction in the Trax-Guard contract, which were offset by and increase in P&C/work comp. insurance costs and software licenses fees.
- Increase in Other due to Police Pension contribution and Sales Tax Rebate



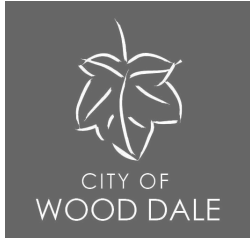


# Administration

Responsible for monitoring and guiding programs and activities established by the City Council.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	870,050	1,027,142	157,092	18.06%
Contractual Services	444,910	1,360,516	915,606	205.80%
Commodities	3,700	24,700	21,000	567.57%
Capital Outlay	0	55,750	55,750	0.00%
Other	<u>20,500</u>	<u>38,200</u>	<u>17,700</u>	<u>86.34%</u>
<b>Total</b>	<b>1,339,160</b>	<b>2,506,308</b>	<b>1,167,148</b>	<b>87.16%</b>

- Increases due to HR, IT, and Marketing being rolled into Administration; previously they were budgeted out of Central Services.

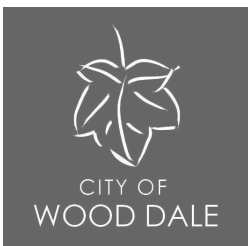


# Administration Division Summary

Administration breakout by Division. Please note, HR, IT, and Marketing were all in Central Services last year.

Category	FY 2021	FY 2022	\$ Increase	% Increase
CMO	974,160	1,114,752	140,592	14.43%
Legal	365,000	365,000	0	0.00%
HR/HCM	2,297,800	465,700	(1,832,100)	-79.73%
IT	360,750	517,356	156,606	43.41%
Marketing	40,000	43,500	3,500	8.75%

- Decrease in HR related to moving health care costs
- Increase in IT due to additional licensing fees related to ERP, new security measures implemented due to/during COVID, and additional costs related to specialized consultants i.e. firewall, network switches

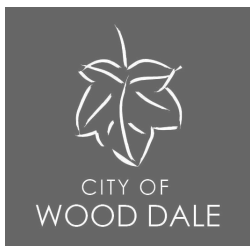


# City Clerk

Maintains all documents necessary for the effective administration and operation of municipal government.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	0	0	0	0.00%
Contractual Services	0	0	0	0.00%
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

- Rolled into Administration budget

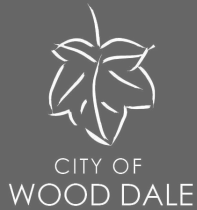


# Community Development

Responsible for administering and enforcing the City Building Codes, Property Maintenance, Zoning, and Municipal Code.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	706,424	852,970	146,546	20.74%
Contractual Services	114,350	203,800	89,450	78.22%
Commodities	10,150	19,250	9,100	89.66%
Capital Outlay	1,800	1,750	(50)	-2.78%
Other	<u>4,350</u>	<u>3,000</u>	<u>(1,350)</u>	<u>-31.03%</u>
<b>Total</b>	<b>837,074</b>	<b>1,080,770</b>	<b>243,696</b>	<b>29.11%</b>

Increase in Contractual and Commodities due to inclusion of Building Maintenance accounts that were previously budgeted out of Central Services.

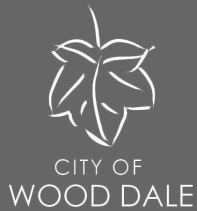


# Community Development Division Summary

Community Development breakout between Operations and Building Maintenance. Please note the Building Maintenance accounts were in Central Services last year.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Operations	837,074	966,770	129,696	15.49%
Building Main.	105,000	114,000	9,000	8.57%

- Increase in Building Maintenance due to additional costs related to Contractual Services, bringing it more in line with previous year actuals.

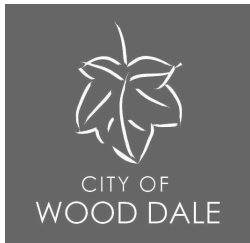


# Finance

Responsible for providing stewardship over the financial resources of the City.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	436,513	539,668	103,155	23.63%
Contractual Services	19,300	55,110	35,810	185.54%
Commodities	2,400	2,200	(200)	-8.33%
Other	<u>2,800</u>	<u>254,500</u>	<u>251,700</u>	<u>8989.29%</u>
<b>Total</b>	<b>461,013</b>	<b>851,478</b>	<b>390,465</b>	<b>84.70%</b>

- Increase in Contractual and Other due to inclusion of Audit Services, Generator Grant Program, Credit Card Fees, and Sales Tax Rebates which were previously budgeted out of Central Services.

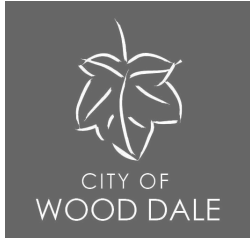


# Legal

Provides three different types of legal services: general, labor, and adjudication.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	0	0	0	0.00%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

- Rolled into Administration budget



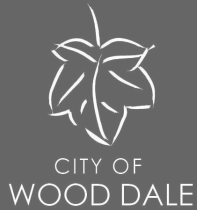
# Police Department

Responsible for the protection of life and property within the City.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	4,950,959	5,693,905	742,946	15.01%
Contractual Services	706,420	632,767	(73,653)	-10.43%
Commodities	156,100	149,700	(6,400)	-4.10%
Capital Outlay	31,500	31,500	0	0.00%
Other	<u>23,300</u>	<u>1,705,538</u>	<u>1,682,238</u>	<u>7219.91%</u>
<b>Total</b>	<b>5,868,279</b>	<b>8,213,410</b>	<b>2,345,131</b>	<b>39.96%</b>

- Decrease in Contractual related to Trax-Guard contract
- Increase in Other related Police Pension contribution which was previously budgeted out of Central Services



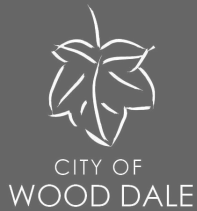


# Police & Fire Commission

Oversees the establishment of both promotional and initial hiring civil service list and make conditional offers of employment to entry level police officers.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	4,850	4,850	0	0.00%
Contractual Services	600	975	375	62.50%
Other	<u>5,200</u>	<u>12,850</u>	<u>7,650</u>	<u>147.12%</u>
<b>Total</b>	<b>10,650</b>	<b>18,675</b>	<b>8,025</b>	<b>75.35%</b>

- Increase related to there being both the Patrol and Sergeant testing during this FY

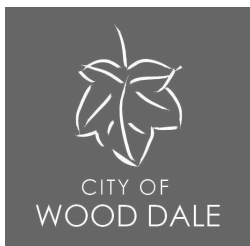


# PW Administration

Responsible for the planning, direction, and management of the Public Works Department.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	422,462	405,946	(16,516)	-3.91%
Contractual Services	75,250	75,050	(200)	-0.27%
Commodities	32,750	31,250	(1,500)	-4.58%
Other	<u>5,550</u>	<u>5,550</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>536,012</b>	<b>517,796</b>	<b>(18,216)</b>	<b>-3.40%</b>

- Decrease in personnel due to the Facilities Manager position (expanded level item last year, never hired) not being included in the budget this year

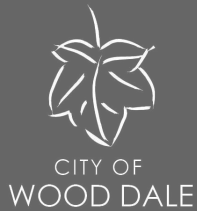


# Streets

Responsible for the care of streets, curbs, sidewalks, street lighting, parkway trees, signage, grass, and snow & ice control.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	816,547	1,033,589	217,042	26.58%
Contractual Services	280,500	295,500	15,000	5.35%
Commodities	117,700	117,700	0	0.00%
Capital Outlay	5,000	5,000	0	0.00%
Other	<u>1,350</u>	<u>1,350</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>1,221,097</b>	<b>1,453,139</b>	<b>232,042</b>	<b>19.00%</b>

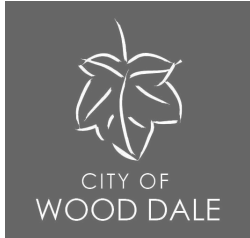
- Increase in Contractual in Forestry and Landscaping of City properties, offset by a reduction in Parkway Tree replacement



# Vehicle Maintenance

Responsible for the preventative maintenance and repair to all City vehicles and equipment.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	175,550	207,849	32,299	18.40%
Contractual Services	9,550	9,800	250	2.62%
Commodities	6,250	6,250	0	0.00%
Capital Outlay	0	1,500	1,500	100.00%
Other	<u>200</u>	<u>200</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>191,550</b>	<b>225,599</b>	<b>34,049</b>	<b>17.78%</b>

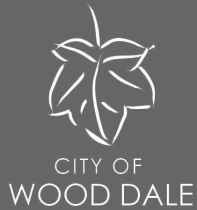


# Central Services

Accounts for General Fund expenditures that are not easily or explicitly assigned to a particular department.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	2,737,300	0	(2,737,300)	-100.00%
Commodities	35,500	0	(35,500)	-100.00%
Capital Outlay	55,750	0	(55,750)	-100.00%
Interfund Transfers	210,000	0	(210,000)	-100.00%
Other	<u>1,810,447</u>	<u>0</u>	<u>(1,810,447)</u>	<u>-100.00%</u>
<b>Total</b>	<b>4,848,997</b>	<b>0</b>	<b>(4,848,997)</b>	<b>-100.00%</b>

- All line items previously budgeted out of Central Services have been moved to the department that has budgetary authority over them



# Special Revenue Funds

- Road & Bridge
- Motor Fuel Tax
- Tourism
- Narcotics Forfeiture
- TIF District #1
- TIF District #2



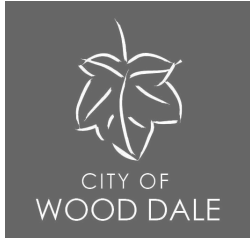


# Road and Bridge

Used to support the General Capital Projects, City roadways, signage, striping, and street lights.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	75,000	70,000	(5,000)	-6.67%
Commodities	3,750	3,500	(250)	-6.67%
Interfund Transfers	100,000	100,000	0	0.00%
<b>Total</b>	<b>178,750</b>	<b>173,500</b>	<b>(5,250)</b>	<b>-2.94%</b>

- Decrease in Contractual due to a reduction in Traffic Signs



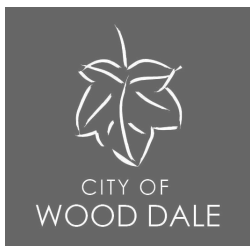
# Motor Fuel Tax

Used to pay for the maintenance and improvement of City streets, streetlights, and salt purchases.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	71,500	36,500	(35,000)	-48.95%
Commodities	155,000	155,000	0	0.00%
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>226,500</b>	<b>191,500</b>	<b>(35,000)</b>	<b>-15.45%</b>

- Decrease in Contractual related to road repair being moved into the CIP



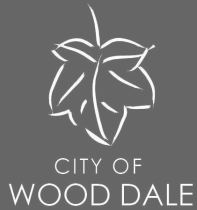


# Tourism

Used to promote and account for tourism and special events within the City.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	42,522	43,060	538	1.27%
Contractual Services	1,500	1,500	0	0.00%
Commodities	2,050	2,050	0	0.00%
Interfund Transfers	250,000	250,000	0	0.00%
Other	447,800	187,800	(260,000)	-58.06%
<b>Total</b>	<b>743,872</b>	<b>484,410</b>	<b>(259,462)</b>	<b>-34.88%</b>

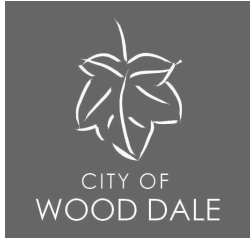
- Hotel/Motel Tax revenue down significantly due to COVID-19
- Decrease in Other related to the amount of Prairie Fest being removed and a reduction in City Signage and Economic Development



# Narcotics Forfeiture

Used to account for the deposit of local seizure/forfeited monies associated with narcotics investigations.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Commodities	4,200	3,900	(300)	-7.14%
Capital Outlay	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>4,700</b>	<b>4,400</b>	<b>(300)</b>	<b>-6.38%</b>



# TIF District # 1

This Fund accounts for the revenues and expenses related to TIF District # 1 (Thorndale Corridor).

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	500,000	0	(500,000)	-100.00%
Capital Outlay	0	0	0	0.00%
Interfund Transfers	<u>1,535,000</u>	<u>800,000</u>	<u>(735,000)</u>	<u>-47.88%</u>
Total	<b>2,035,000</b>	<b>800,000</b>	<b>(1,235,000)</b>	<b>-60.69%</b>

- Interfund Transfer related to new PW facility work that is programmed in the CIP
- Other items may come up throughout the year, and those would be brought to Council

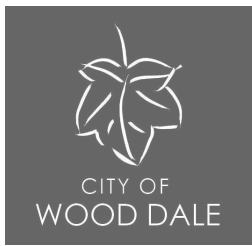


# TIF District #2

This Fund accounts for the revenues and expenses related to TIF District #2 (Wood Dale & Commercial).

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	2,915,000	0	(2,915,000)	100.00%
Total	<b>2,915,000</b>	<b>0</b>	<b>(2,915,000)</b>	<b>100.00%</b>

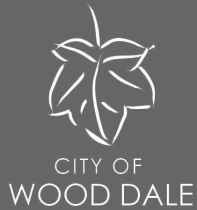
- Currently there are no approved projects for TIF #2, however anything that may arise would come before the Council for approval



# Capital Project Funds

- General Capital Projects
- Land Acquisition





# General Capital Projects

Used for the acquisition and construction of capital assets of governmental fund operations.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Capital Outlay	<u>14,912,450</u>	<u>14,848,092</u>	<u>(64,358)</u>	<u>-0.43%</u>
Total	<b>14,912,450</b>	<b>14,848,092</b>	<b>(64,358)</b>	<b>-0.43%</b>

- Was discussed at the January 14<sup>th</sup> Committee meeting. Figures presented include the changes voted upon that night.

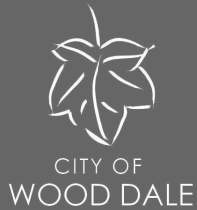


# Land Acquisition

Used to account for the land acquisition expenditures of the City.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	0	0	<u>0</u>	0.00%
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

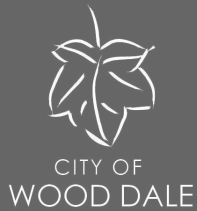
- Currently no expenditures planned, and any change to that would come to the Council



# Enterprise Funds

- Commuter Parking Lot
- Sanitation
- Water/Sewer Capital (closed)
- Water/Sewer Operating
  - Utilities
  - Wastewater
  - Capital



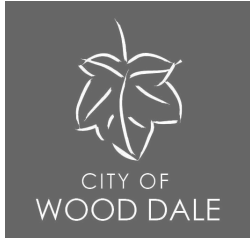


# Commuter Parking Lot

Used to account for the operation of the Metra parking lot owned and maintained by the City.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	42,460	40,450	(2,010)	-4.73%
Commodities	9,750	9,250	(500)	-5.13%
Interfund Transfers	235,000	260,000	25,000	10.64%
Other	80,048	76,099	(3,949)	-4.93%
<b>Total</b>	<b>367,258</b>	<b>385,799</b>	<b>18,541</b>	<b>5.05%</b>

- Increase in Interfund related to the project programmed in the CIP

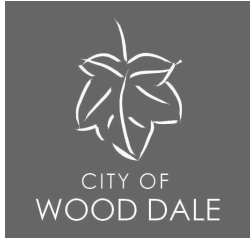


# Sanitation

Used to account for sanitation service (scavenger/recycling/yard waste) service provided by an outside vendor to the City.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	820,000	850,000	30,000	3.66%
Interfund Transfers	338,000	338,000	0	0.00%
Other	9,500	8,000	(1,500)	-15.79%
<b>Total</b>	<b>1,167,500</b>	<b>1,196,000</b>	<b>28,500</b>	<b>2.44%</b>

- Increase in Contractual per the contract with Flood Brothers

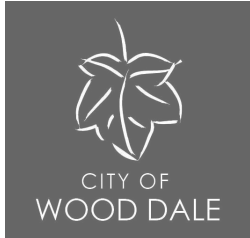


# Water/Sewer Capital Projects

Used for the acquisition and construction of capital assets of the Water/Sewer Fund.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Capital Outlay	0	0	0	0.00%
Total	0	0	0	0.00%

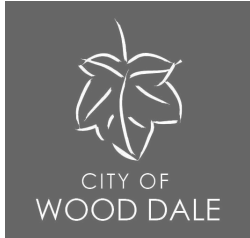
- This Fund was closed at the end of FY20, and expenses are being moved to the newly created “Capital” division within the Water/Sewer Operating Fund.



# Water/Sewer Fund Summary of Revenues

Category	FY 2021	FY 2022	\$ Increase	% Increase
Charges for Services	9,247,500	9,357,500	110,000	1.19%
Investment Income	5,000	5,000	0	0.00%
Miscellaneous Nonoperating Revenues	308,000	301,000	(7,000)	-2.27%
Interfund Transfers	372,500	397,500	25,000	6.71%
	<u>535,000</u>	<u>0</u>	<u>(535,000)</u>	<u>100.00%</u>
<b>Total</b>	<b>10,468,000</b>	<b>10,061,000</b>	<b>(407,000)</b>	<b>-3.89%</b>

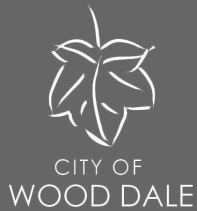
- Increase in Charges related to rate increases. It should be noted that the increase versus project actual Charges revenue in FY 2021 greater than the budgeted amount.
- Decrease in Interfund due to FY 2021 having a water project within TIF District #1 being reimbursed from the that TIF.



# Water/Sewer Fund Operating Expenses

Used to account for all operations of the Water and Sewer utility services provided by the City.

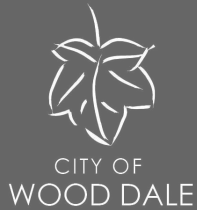
Division	FY 2021	FY 2022	\$ Increase	% Increase
Utilities	3,409,224	3,442,875	33,651	0.99%
Wastewater	2,164,360	2,240,867	76,507	3.53%
Plant Maint.	0	0	0	0.00%
Storm Sewer	0	0	0	0.00%
Capital	<u>1,756,000</u>	<u>1,115,000</u>	<u>(641,000)</u>	<u>(36.50%)</u>
<b>Total</b>	<b>7,329,584</b>	<b>6,798,742</b>	<b>(530,842)</b>	<b>(7.24%)</b>



# Utilities – All Expenses

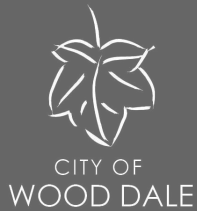
Used to account operation and repair on all potable water, storm sewer, and sanitary conveyance systems within the City.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	957,624	984,775	27,150	2.84%
Contractual Services	210,750	210,750	0	0.00%
Commodities	2,220,350	2,230,350	10,000	0.45%
Capital Outlay	7,500	7,500	0	0.00%
Interfund Transfers	212,500	400,000	187,500	88.24%
Other	631,000	574,500	(56,500)	-8.95%
<b>Total</b>	<b>4,239,724</b>	<b>4,407,875</b>	<b>168,150</b>	<b>3.97%</b>



# Utilities - Notes

- Increase in Contractual due to a slight increase in water purchase
- Increase in Interfund due to introduction of the CERF transfer (moved from Wastewater) and elimination of the additional transfer related to Facility Manager
- Decrease in Other due to a reduction in depreciation expense

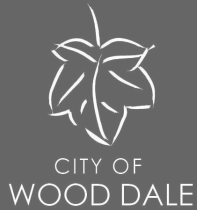


# Wastewater – All Expenses

Used to account for the operations of the City's two treatment plants, to ensure environmental compliance.

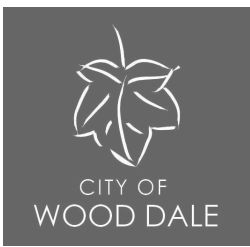
Category	FY 2021	FY 2022	\$ Increase	% Increase
Personnel	1,146,160	1,209,167	63,007	5.50%
Contractual Services	636,000	653,000	17,000	2.67%
Commodities	379,000	375,500	(3,500)	-0.92%
Principal Payments	1,439,161	1,418,247	(20,914)	-1.45%
Capital Outlay	500	500	0	0.00%
Interest Payments	531,447	559,661	28,214	5.31%
Interfund Transfers	512,500	300,000	(212,500)	-41.46%
Other	<u>620,700</u>	<u>567,700</u>	<u>(53,000)</u>	<u>-8.54%</u>
<b>Total</b>	<b>5,265,468</b>	<b>5,083,775</b>	<b>(181,693)</b>	<b>3.45%</b>





# Wastewater - Notes

- Increase in Contractual related to maintenance of lift stations and insurance
- Principal & Interest payments are like a teeter-totter, as one goes up, the other goes down
- Decrease in Interfund due to reduction in CERF (moved to Utilities) and elimination of the additional transfer related to Facility Manager
- Decrease in Other due to a reduction in depreciation expense



# Capital

Used for the acquisition and construction of capital assets of the Water/Sewer Fund.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Capital Outlay	<u>1,756,000</u>	<u>1,115,000</u>	<u>(641,000)</u>	<u>100.00%</u>
<b>Total</b>	<b>1,756,000</b>	<b>1,115,000</b>	<b>(641,000)</b>	<b>100.00%</b>

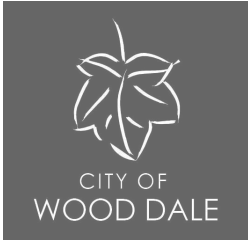
- Was discussed at the January 14<sup>th</sup> Committee meeting



# Internal Service Funds

- CERF



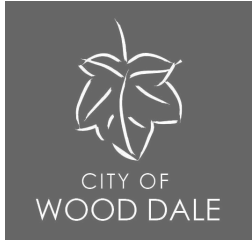


# Capital Equipment Replacement Fund

Used to account for the purchase of municipal vehicles.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Capital Outlay	<u>398,000</u>	<u>833,000</u>	<u>435,000</u>	<u>109.30%</u>
Total	<b>398,000</b>	<b>833,000</b>	<b>435,000</b>	<b>109.30%</b>

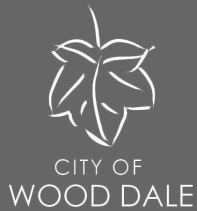
- Amount budgeted each year depends on the fleet replacement schedule, which is reviewed and updated annually



# Trust/Agency Funds

- Police Pension
- Special Service Area





# Police Pension

Used to account for pensions paid for police officers, and contributions from participants and property taxes.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Contractual Services	120,000	125,000	5,000	4.17%
Other	<u>2,002,000</u>	<u>2,190,302</u>	<u>188,302</u>	<u>9.41%</u>
Total	<b>2,122,000</b>	<b>2,315,302</b>	<b>193,302</b>	<b>9.11%</b>

- Increase in Contractual related to investment expenses
- Increase in Other related to benefit payments

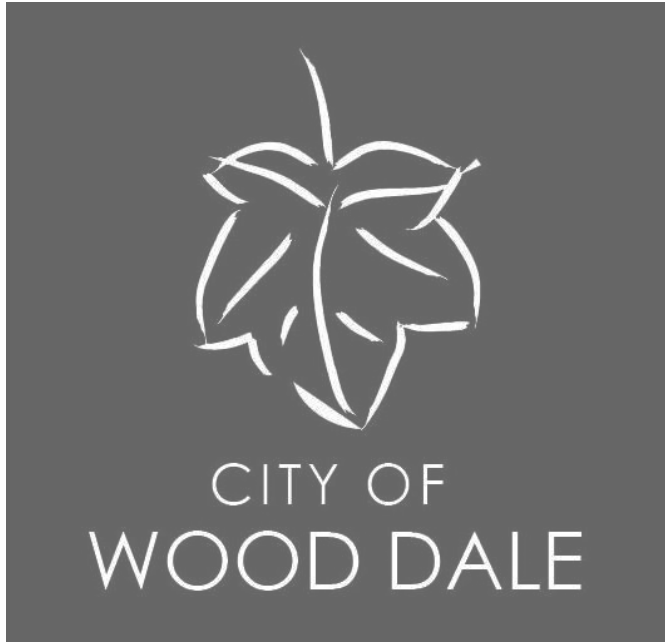


# Special Service Area

Used to account for bond proceeds, construction costs, and subsequent property tax levy collections.

Category	FY 2021	FY 2022	\$ Increase	% Increase
Principal Payments	587,300	595,000	7,700	1.31%
Interest Payments	<u>80,932</u>	<u>64,418</u>	<u>(16,514)</u>	<u>-20.40%</u>
<b>Total</b>	<b>668,232</b>	<b>659,418</b>	<b>(8,814)</b>	<b>-1.32%</b>

- Currently this Fund operates as a debt service fund, as there are no ongoing projects related SSA funding. Debt service is being paid on 12, 13, and 14.



THANK YOU