



CITY OF WOOD DALE

PUBLIC NOTICE

IN ACCORDANCE WITH THE STATUTES OF THE STATE OF ILLINOIS AND THE ORDINANCES OF THE CITY OF WOOD DALE, NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL WILL CONTINUE ITS REGULAR STANDING COMMITTEE MEETINGS AT 7:30 PM ON THURSDAY, FEBRUARY 10, 2022 IN THE COUNCIL CHAMBERS OF THE CITY HALL, 404 NORTH WOOD DALE ROAD, WOOD DALE, ILLINOIS, FOR THE PURPOSES SET FORTH IN THE FOLLOWING AGENDAS:

STANDING COMMITTEES OF THE CITY OF WOOD DALE, ILLINOIS FEBRUARY 10, 2022

I. PUBLIC WORKS COMMITTEE

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes of Meeting
 - i. January 27, 2022 Public Works Committee Minutes
- D. Report and Recommendation
 - i. Approval of the Replacement for Public Works Vehicle #501-117 in an Amount Not to Exceed \$35,034
 - ii. Approval of an Agreement between the City of Wood Dale and Upright Interiors for Business for the Public Works Facility Interior Furnishings Project in an Amount Not to Exceed \$111,808.34
 - iii. Approval of an Agreement between the City of Wood Dale and Thomas Engineering for Professional Services for the FY 23-25 Capital Road Improvement Program in an Amount Not to Exceed \$302,000
- E. Items to be Considered at Future Meetings
- F. Adjournment

II. FINANCE & ADMINISTRATION COMMITTEE

- A. Call to Order
- B. Roll Call

- C. Approval of Minutes of Meeting
 - i. December 9, 2021 Finance & Administration Committee Minutes
- D. Report and Recommendation
 - i. FY 2021 Audit Report
- E. Items to be Considered at Future Meetings
 - i. FY 2023 Budget - February 24, 2022
 - ii. Water Rates - April 28, 2022
- F. Adjournment

POSTED IN CITY HALL ON FEBRUARY 4, 2022 AT 4:00 PM

LYNN CURIALE, CITY CLERK

BY: MAURA MONTALVO, DEPUTY CITY CLERK



PUBLIC WORKS
COMMITTEE MINUTES

Committee Date: January 27, 2022
Present: Ald. Ames, Catalano, Curiale, Jakab, Messina, Sorrentino and Woods
Absent: Ald. Susmarski
Also Present: Mayor Pulice, Treasurer Porch, Clerk Curiale, City Manager Mermuys, Police Chief Vesta, A. Lange
Meeting Convened at: 8:03 p.m.

APPROVAL OF MINUTES:

Ald. Woods made a motion, seconded by Ald. Jakab, to approve the minutes of the December 9, 2021 meeting as presented. A voice vote was taken, with all members voting aye.

REPORT & RECOMMENDATION

APPROVAL OF AN AGREEMENT BETWEEN THE CITY OF WOOD DALE AND ENGINEERING RESOURCE ASSOCIATES, INC. FOR PROFESSIONAL SERVICES FOR STORM WATER IMPROVEMENTS

DISCUSSION:

Director Lange was asked the reason for the third study on South Cedar Street.

Director Lange responded part of the reason the study is being done again is to combine it with other areas to find a wholistic approach. The study is going to update the revised rainfall data.

VOTE:

Ald. Messina made a motion, seconded by Ald. Jakab, to approve An Agreement Between the City of Wood Dale and Engineering Resource Associates, Inc. for Professional Services for Storm Water Improvements in an amount not to exceed \$45,500. A roll call vote was taken, with the following results:

Ayes: Ald. Ames, Catalano, Jakab, Messina and Sorrentino
Nays: Ald. Curiale and Woods
Abstained: None
Motion: Carried



ITEMS TO BE CONSIDERED AT FUTURE MEETINGS:

- Public Works Facility Bids Phase 2 - Winter 2022

ADJOURNMENT:

Ald. Woods made a motion, seconded by Ald. Sorrentino, to adjourn the meeting at 8:50 p.m. Upon a voice vote, the motion carried unanimously.

Minutes taken by Clerk Lynn Curiale



REQUEST FOR COMMITTEE ACTION

Referred to Committee: February 10, 2022
Subject: Vehicle Purchase
Staff Contact: Alan Lange, Public Works Director
Department: Public Works

TITLE: Approval of the Replacement for Public Works Vehicle #501-117 in an Amount Not to Exceed \$35,034

RECOMMENDATION:

Staff Recommends the Approval of Purchase of Public Works Vehicle #501-117.

BACKGROUND:

The Public Works Department is responsible for managing the City's vehicle fleet, including the routine maintenance and periodic replacement of vehicles and equipment. Vehicles are assessed annually and assess an efficiency rating that incorporates vehicle age, mileage, cost of repairs, and current condition. The Public Works Department uses this information to create a replacement schedule. Vehicle and equipment replacement is planned for in the Capital Equipment Replacement Fund (CERF), a "sinking" fund that prorates the cost of a vehicle over several years to avoid excessive capital outlays in any given year. The goal of the Department is to replace vehicles before significant repairs are necessary and maximize resale value to most efficiently make use of funds.

As such, the Department now finds it practical to purchase the following vehicles to update the City's fleet;

- 2022 Ford Transit Cargo Van - \$35,034 - Replacement for vehicle 501-117 Ford F550 Service body. This vehicle will be up-fitted with meter reading-related equipment for use in the Utilities Division.

The existing fleet vehicles will be deemed surplus under a separate ordinance and sold by public auction using the City's standard practice.

ANALYSIS:

Staff has budgeted \$45,000 to replace vehicle 501-117 in FY 2022. Due to operational need and practicality, the decision was made to replace the current F550 Servicebody truck with a Transit Cargo Van. This not only saves considerable funds and is more fuel-efficient but allows easier access to cargo area storage for the metering equipment and parts.

Staff is purchasing the vehicles under the Suburban Purchasing Cooperative joint purchasing cooperative. No other joint purchasing contracts are available at this time for this vehicle.

DOCUMENTS ATTACHED

- ✓ 501-117 Vehicle Scoring Sheet
- ✓ Ford Transit Connect Cargo Van Suburban Purchasing Cooperative Contract

City of Wood Dale
Public Works Department
Vehicle Replacement Scoring Sheet

Vehicle # 501-117	Months in Service	Age Points	Miles	Mileage Points
	128	0	87,242	2
	Original Cost	Repair Cost	Repair Cost %	Repair Cost Points
	\$31,210.23	20,139.23	64	0
	# of Repair Orders	Mech. Cond Pts	Body Cond. Pts	Int. Cond. Pts
	66	7	5	7
	Maximum Points	Points for #	Notes from Vehicle Maintenance Staff	
	60	21		



2022 Ford Transit Full Sized Van
Contract# 207



CURRIE MOTORS FRANKFORT
NICE PEOPLE TO DO BUSINESS WITH

PRODUCTION BEGINS
SUMMER 2022

Units to be 2023 Models currently

Van-1



Currie Motors Frankfort
SPC Contract Winner
Contract #207

2022 Ford Transit Full Sized Van

Standard Package: \$25,911.00

POWERTRAIN

- 275hp 3.5L DOHC 24 valve V-6 engine with variable valve control, port/direct injection
- Recommended fuel : regular unleaded
- LEV3-LEV160
- 10 speed automatic transmission with overdrive
- Rear-wheel drive
- Fuel Economy Cty: N/A
- Fuel Economy Highway: N/A
- Capless fuel filler

SUSPENSION/HANDLING

- Front independent strut suspension with anti-roll bar
- Rear rigid axle leaf spring suspension with regular shocks
- Electric power-assist rack-pinion Steering
- Front and rear 16 x 6.5 argent steel wheels
- LT235/65SR16 CBSW AS front and rear tires

BODY EXTERIOR

- 3 doors
- Sliding right rear passenger
- Driver and passenger power remote, manual folding door mirrors
- Black door mirrors
- Black bumpers
- Clearcoat paint
- Front and rear 16 x 6.5 wheels
- 1 rear tow hook(s)

CONVENIENCE

- Manual air conditioning
- Distance pacing
- Power front windows
- Driver 1-touch down
- Remote power door locks with 2 stage unlock and illuminated entry
- Manual tilt steering wheel
- Manual telescopic steering wheel
- Ford Pass Connect 4G internet access
- Emergency SOS
- Wireless phone connectivity
- 1 1st row LCD monitor
- Front cup holders



SEATS AND TRIM

- Seating capacity of 2
- Front bucket seats
- 4-way driver seat adjustment
- 4-way passenger seat adjustment
- Driver armrest
- Metal-look instrument panel insert

ENTERTAINMENT FEATURES

- AM/FM stereo radio
- Auxiliary audio input
- External memory control
- Steering wheel mounted radio controls
- 4 speakers
- Streaming audio
- Fixed antenna

WARRANTY

- Basic warranty: 36 months/36000 miles
- Powertrain warranty: 60 months/60000miles
- Corrosion perforation warranty: 60months/unlimited miles
- Roadside assistance warranty: 60 months/60000 miles

LIGHTING, VISIBILITY AND INSTRUMENTATION

- Halogen aero-composite headlights
- Delay-off headlights
- Auto on/off headlights
- Variable intermittent front windshield wipers

- Light tinted windows
- Front reading lights
- Tachometer
- Camera(s) - rear
- Low tire pressure warning
- Trip odometer
- Lane departure

SAFETY AND SECURITY

- 4-wheel ABS brakes
- Brake assist with hill hold control
- Electric parking brake
- 4-wheel disc brakes
- Ford Co-Pilot360 w/Side Wind Stabilization Electronic stability control
- ABS and driveline traction control
- Dual front impact airbag supplemental restraint system with passenger cancel
- Dual seat mounted side impact airbag supplemental restraint system
- Safety Canopy System curtain 1st row overhead airbag supplemental restraint system
- Airbag supplemental restraint system occupancy sensor
- Power remote door locks with 2 stage unlock and panic alarm
- SecuriLock immobilizer
- Manually adjustable front head restraints
- Ford Co-Pilot360 - Pre-Collision Assist

TRANSIT CARGO VAN

Low Roof

<input type="checkbox"/>	E1Y-Transit 150 Cargo Van Low Roof 130"WB RWD	25,911.00
<input type="checkbox"/>	E1Y-Transit 150 Cargo Van Low Roof 148" WB RWD	27,243.00
<input type="checkbox"/>	E2Y-Transit 150 Cargo Van Low Roof 130" WB AWD	30,528.00
<input type="checkbox"/>	E2Y-Transit 150 Cargo Van Low Roof 148" WB AWD	31,818.00
<input type="checkbox"/>	R1Y-Transit 250 Cargo Van Low Roof 130" WB RWD	27,201.00
<input type="checkbox"/>	R1Y-Transit 250 Cargo Van Low Roof 148" WB RWD	28,336.00
<input type="checkbox"/>	R2Y-Transit 250 Cargo Van Low Roof 130" WB AWD	31,622.00
<input type="checkbox"/>	R2Y-Transit 250 Cargo Van Low Roof 148" WB AWD	32,653.00
<input type="checkbox"/>	W1Y-Transit 350 Cargo Van Low Roof 130" WB RWD	28,614.00
<input type="checkbox"/>	W1Y-Transit 350 Cargo Van Low Roof 148" WB RWD	29,745.00
<input type="checkbox"/>	W2Y-Transit 350 Cargo Van Low Roof 130" WB AWD	32,980.00
<input type="checkbox"/>	W2Y-Transit 350 Cargo Van Low Roof 148" WB AWD	34,112.00

Med Roof

<input type="checkbox"/>	E1C-Transit 150 Cargo Van Medium Roof 130" WB RWD	29,593.00
<input checked="" type="checkbox"/>	E1C-Transit 150 Cargo Van Medium Roof 148" WB RWD	30,725.00
<input type="checkbox"/>	E2C-Transit 150 Cargo Van Medium Roof 130" WB AWD	33,910.00
<input type="checkbox"/>	E2C-Transit 150 Cargo Van Medium Roof 148" WB AWD	35,042.00
<input type="checkbox"/>	R1C-Transit 250 Cargo Van Medium Roof 130" WB RWD	30,437.00
<input type="checkbox"/>	R1C-Transit 250 Cargo Van Medium Roof 148" WB RWD	31,568.00
<input type="checkbox"/>	R2C-Transit 250 Cargo Van Medium Roof 130" WB AWD	34,753.00
<input type="checkbox"/>	R2C-Transit 250 Cargo Van Medium Roof 148" WB AWD	35,885.00
<input type="checkbox"/>	W9C-Transit 350 Cargo Van Medium Roof 130" WB RWD	31,696.00
<input type="checkbox"/>	W9C-Transit 350 Cargo Van Medium Roof 148" WB RWD	32,828.00
<input type="checkbox"/>	W2C-Transit 350 Cargo Van Medium Roof 130" WB AWD	35,863.00
<input type="checkbox"/>	W2C-Transit 350 Cargo Van Medium Roof 148" WB AWD	36,995.00

High Roof

<input type="checkbox"/>	R1X-Transit 250 Cargo Van High Roof 148" WB RWD	33,476.00
<input type="checkbox"/>	R2X-Transit 250 Cargo Van High Roof 148" WB AWD	37,793.00
<input type="checkbox"/>	R3X-Transit 250 Cargo Van High Roof 148" WB EL RWD	34,710.00
<input type="checkbox"/>	R3U-Transit 250 Cargo Van High Roof 148" WB EL AWD	38,876.00
<input type="checkbox"/>	W1X-Transit 350 Cargo Van High Roof 148" WB RWD	34,736.00
<input type="checkbox"/>	W2X-Transit 350 Cargo Van High Roof 148" WB AWD	38,903.00

<input type="checkbox"/>	W3X-Transit 350 Cargo Van High Roof 148" WB EL RWD	36,118.00
<input type="checkbox"/>	W3U-Transit 350 Cargo Van High Roof 148" WB EL AWD	39,985.00
<input type="checkbox"/>	F4X-Transit 350 HD DRW Cargo Van High Roof 148" WB EL RWD	36,347.00
<input type="checkbox"/>	F4U-Transit 350 HD DRW Cargo Van High Roof 148" WB EL AWD	40,860.00
<input type="checkbox"/>	S4X-Transit 350 HD DRW Cargo Van High Roof 148" WB EL RWD	36,657.00
<input type="checkbox"/>	S4U-Transit 350 HD DRW Cargo Van High Roof 148" WB EL AWD	42,688.00
<input type="checkbox"/>	U8X-Transit 350 HD DRW Cargo Van High Roof 148" WB EL RWD	38,665.00
<input type="checkbox"/>	U8U-Transit 350 HD DRW Cargo Van High Roof 148" WB EL AWD	43,615.00

Engine

<input type="checkbox"/>	998-3.5L PFDI V-6	Standard
<input type="checkbox"/>	99G-3.5L EcoBoost V-6	1,616.00
<input type="checkbox"/>	99G-3.5L EcoBoost V-6 w/ S4U, U8X, U8U	Standard

Axle

<input type="checkbox"/>	X4L-4.10 Limited Slip Axle w/ 998 3.5L V-6	296.00
<input type="checkbox"/>	X7L-3.73 Limited Slip Axle	296.00

Tires

<input checked="" type="checkbox"/>	642-16" Black Steel Wheel w/ Center Caps-SRW	32.00
<input type="checkbox"/>	76D-White Painted DRW Package	32.00
<input type="checkbox"/>	64G-16" Forged Alloy Wheel-SRW	633.00
<input type="checkbox"/>	64H-Full Silver Wheel Cover	32.00
<input type="checkbox"/>	51A-Delete Full-size Spare and Wheel	-114.00
<input checked="" type="checkbox"/>	15C-Front Wheel Well Liners	269.00
<input type="checkbox"/>	87B-Stainless Steel Wheel Well Liners	382.00

Other Options

<input type="checkbox"/>	61C-Vehicle Maintenance Monitor	41.00
<input type="checkbox"/>	63C-Dual Alternator	933.00
<input type="checkbox"/>	63C-Dual Alternator w/67C	615.00
<input type="checkbox"/>	87E-Auxiliary Fuse Panel	351.00
<input type="checkbox"/>	63E-Dual AGM Batteries	269.00
<input type="checkbox"/>	63X-Battery-Single Absorbed Glass Mat	114.00
<input type="checkbox"/>	41E-HD Front Axle	286.00
<input type="checkbox"/>	41H-Engine Block Heater	69.00
<input type="checkbox"/>	59D-Perimeter Anti-Theft Alarm	141.00
<input type="checkbox"/>	94B-Enhanced Active Park Assist-Includes 94A,43R, 65A NA W/Ext Vans	815.00
<input checked="" type="checkbox"/>	543-Long Arm Non Telescoping Power Glass Mirrors	59.00

Van-5

<input type="checkbox"/>	544-Long Arm Non Telescopic Power Glass Heated Mirrors w/Turn Signal	200.00
<input type="checkbox"/>	545-Short Arm Manual Folding Heated Mirrors w/Turn Signal	145.00
<input type="checkbox"/>	94A- Side Sensing System	437.00
<input type="checkbox"/>	43R-Reverse Sensing System	269.00
<input checked="" type="checkbox"/>	68H-Running Board	282.00
<input type="checkbox"/>	53D-Tow/Haul Mode w/ Trailer Wiring Provisions	269.00
<input type="checkbox"/>	67D-Trailer Brake Controller	368.00
<input type="checkbox"/>	17A-Fixed Rear Glass Incl Rear Window Defrost	228.00
<input type="checkbox"/>	17B-Fixed Rear Door Glass w/Fixed Passenger Side Door Glass	387.00
<input type="checkbox"/>	17F-Windows All-Around	569.00
<input type="checkbox"/>	92E- Privacy Tint w/17A	114.00
<input type="checkbox"/>	92E-Privacy Tint w/17B	205.00
<input type="checkbox"/>	92E-Privacy Tint w/17F	455.00
<input type="checkbox"/>	57G-High Capacity Front/Rear Air Conditioning	782.00
<input checked="" type="checkbox"/>	62A-Auxiliary Heater Prep Package	59.00
<input type="checkbox"/>	62C-Auxiliary Heater A/C Prep Package W/O Rear Controls	91.00
<input type="checkbox"/>	60C-Cruise Control w/ASLD	296.00
<input type="checkbox"/>	60D-Adaptive Cruise Control w/ASLD	569.00
<input checked="" type="checkbox"/>	16E-Vinyl Floor Covering Front/Rear	223.00
<input type="checkbox"/>	16G-Front Carpet	32.00
<input type="checkbox"/>	96D-Load Area Protection –RWB	360.00
<input type="checkbox"/>	96D-Load Area Protection-LWB	442.00
<input type="checkbox"/>	96D-Load Area Protection-EL-LWB	524.00
<input type="checkbox"/>	85C-Vinyl Sun visors w/Illuminated Vanity Mirror	69.00
<input checked="" type="checkbox"/>	86F-Keys 2 Additional w/Fobs	69.00
<input type="checkbox"/>	62B-My Key	4.00
<input type="checkbox"/>	90D-Power Outlet-110V/400W	433.00
<input type="checkbox"/>	87A-Rear 12v Power Point	13.00
<input type="checkbox"/>	67E-Large Center Console w/Integrated Shifter	178.00
<input type="checkbox"/>	47T-Bulk Head with Lockable Door-High Roof	1,179.00
<input type="checkbox"/>	47T-Bulk Head with Lockable Door-Medium Roof	1,133.00
<input type="checkbox"/>	47U- Bulk Head with Window-Medium Roof	815.00
<input type="checkbox"/>	47U-Bulk Head with Window-Low Roof	751.00
<input type="checkbox"/>	18D-Exterior Upgrade Package-Van-SRW	418.00
<input type="checkbox"/>	18L-Exterior Upgrade Package-Van-DRW	342.00
<input type="checkbox"/>	43E-Black Rear Bumper-Low Roof Only	N/C
<input type="checkbox"/>	96C-Interior Upgrade Package	1,306.00
<input type="checkbox"/>	53B-Heavy Duty Trailer Tow Package	442.00
<input type="checkbox"/>	59A-60/40 Hinged Passenger-Side Door-LW Only	N/C
<input type="checkbox"/>	65A-Blind Spot Assist 1.0-Incl Blis /CTA , TC, Short Arm Power Mirror,43R	724.00
<input type="checkbox"/>	65C-Power Sliding Door-NA w/Regular Length Vans or U8U/U8X	906.00
<input checked="" type="checkbox"/>	55A-Upfitter Interface Module	232.00

<input type="checkbox"/>	91B-Wiper Activated Headlamps	28.00
<input type="checkbox"/>	55D-Front Fog Lamps	95.00
<input type="checkbox"/>	655-Extended Range Fuel Tank-NA w/Regular Length and EcoBoost	260.00
<input checked="" type="checkbox"/>	67C-Upfitter Package	555.00
<input type="checkbox"/>	52C-Keyless Entry Key Pad	87.00
<input checked="" type="checkbox"/>	43B-Back Up Alarm	132.00
<input type="checkbox"/>	68B-Remote Start	451.00
<input type="checkbox"/>	90G-Push Down Manual Parking Brake	178.00
<input type="checkbox"/>	68J-Extended Length Running Boards	596.00
<input type="checkbox"/>	66C-D-Pillar Assist Handles-NA w/57G	54.00
<input type="checkbox"/>	85A-Rear Door Scuff Plate Kit-Includes Side Door Scuff Plate	137.00
<input type="checkbox"/>	85B-HD Rear Scuff Plate Kit-Includes Side Door Scuff Plate	296.00
<input type="checkbox"/>	60B-Heavy Duty Cargo Flooring-Includes 85B-RWB	751.00
<input type="checkbox"/>	60B-Heavy Duty Cargo Flooring-Includes 85B-LWB	797.00
<input type="checkbox"/>	60B-Heavy Duty Cargo Flooring-Includes 85B-LWB EL	856.00
<input type="checkbox"/>	92A-High Strength Laminated Glass-NA Low Roof-Req-17F	1033.00
<input type="checkbox"/>	61D-360-Degree Camera w/Split-View Req. 58B,58C,58E or 58F	910.00
<input type="checkbox"/>	57A-Auto Start-Stop Switch Delete	N/C
<input type="checkbox"/>	18P-50/50 Hinged Rear Door, 253-Degree Opening-LWB/EL Only	69.00
<input checked="" type="checkbox"/>	15F-Full Rear Compartment Lighting	69.00
<input type="checkbox"/>	17P- Cargo Tie-Down Hooks	23.00
<input type="checkbox"/>	66D-Front Overhead Shelf-NA Low Roof	69.00
<input type="checkbox"/>	68H-Foldable Alum.2-Tier Shelving-Req. 47T- High Roof LWB EL	2,958.00
<input type="checkbox"/>	68G-Foldable Alum.1-Tier Shelving-Req. 47T-High Roof LWB EL	2,275.00
<input type="checkbox"/>	66H-Foldable Alum.2-Tier Shelving-Req.47T-High Roof LWB	2,594.00
<input type="checkbox"/>	66G-Foldable Alum.1-Tier Shelving-Req.47T-High Roof LWB	2,093.00
<input type="checkbox"/>	66F-Fixed Shelving-Pass. Side Only-Req. 47T or 47U-130 WB Low Roof	546.00
<input type="checkbox"/>	66E-Fixed Shelving-Dr. Side Only-Req. 47T or 47U-130 WB Low Roof	774.00
<input type="checkbox"/>	66F-Fixed Shelving-Pass. Side Only-Req. 47T or 47U-130 WB Mid Roof	615.00
<input type="checkbox"/>	66E-Fixed Shelving-Dr. Side Only-Req. 47T or 47U-130 WB Mid Roof	888.00
<input type="checkbox"/>	66F-Fixed Shelving-Pass. Side Only-Req. 47T or 47U-148 WB Low Roof	592.00
<input type="checkbox"/>	66E-Fixed Shelving-Dr. Side Only-Req. 47T or 47U-148 WB Low Roof	842.00
<input type="checkbox"/>	66F-Fixed Shelving-Pass. Side Only-Req. 47T or 47U-148 WB Mid Roof	683.00
<input type="checkbox"/>	66E-Fixed Shelving-Dr. Side Only-Req. 47T or 47U-148 WB Mid Roof	979.00
<input type="checkbox"/>	41J-Intelligent Access w/Push Button Start	336.00
<input type="checkbox"/>	63F-Auxiliary Fuel Port Extension-Includes 655-LWB/EL only	351.00
<input type="checkbox"/>	43S-Reverse Brake Assist Package-Includes 360 Camera- Req.65A	888.00
<input type="checkbox"/>	61E-High Resolution Digital Camera-Req. 58B, 58C, 58E, or 58F	N/C
<input type="checkbox"/>	91A- High-Intensity Discharge (HID) Headlamps w/LED Signatures	414.00
<input checked="" type="checkbox"/>	58V-AM/FM Stereo, Bluetooth, SYNC 3, 4.0" Display	255.00
<input type="checkbox"/>	58B-SYNC 4 with 12" Display	847.00
<input type="checkbox"/>	58C-SYNC 4 with Sirius XM, HD Radio, Navigation and 12" Display	1,620.00

<input type="checkbox"/> 58E-SYNC 4 with Sirius XM, HD Radio, Navigation, IACC, and 12" Display	1,866.00
<input type="checkbox"/> 58T-Radio Prep Package	N/C
<input type="checkbox"/> 91L- 6 Speakers-4 Front-2 Rear	23.00
<input type="checkbox"/> 21Q-Power Driver and Pass. Seat Req. Cloth Interior	901.00
<input type="checkbox"/> 52H- Speed Limitation_____Top Speed	73.00
<input type="checkbox"/> 942-Daytime Running Lights	41.00
<input type="checkbox"/> 55E-Automatic Engine Idle Shut Down_____Shut Down Time	182.00

WARRANTIES

<input type="checkbox"/> 3 year / 100,000 miles Premium Care	1,950.00
<input type="checkbox"/> 5 year / 100,000 miles Premium Care	2,060.00
<input type="checkbox"/> 3 year / 100,000 miles Extra Care	1,635.00
<input type="checkbox"/> 5 year / 100,000 miles Extra Care	1,715.00
<input checked="" type="checkbox"/> 5 year / 125,000 miles Power Train Care	1,730.00
<input type="checkbox"/> 6 year / 125,000 miles Power Train Care	1,800.00

MISC OPTIONS

<input type="checkbox"/> Racks and Bins	3,558.00
<input checked="" type="checkbox"/> Rustproofing	395.00
<input type="checkbox"/> 4 Corner LED Strobes	1,195.00
<input type="checkbox"/> CD ROM Service Manual	395.00
<input type="checkbox"/> Delivery greater than 50 miles of Dealership	160.00
<input checked="" type="checkbox"/> License & Title Municipal <input checked="" type="checkbox"/> Municipal Police _____	203.00
<input type="checkbox"/> Manufacturer's Statement of Origin (MSO)	N/C

COLOR AND TRIM

Exterior

<input checked="" type="checkbox"/> YZ-Oxford White	N/C
<input type="checkbox"/> PQ-Race Red	N/C
<input type="checkbox"/> BY-School Bus Yellow	N/C
<input type="checkbox"/> Agate Black Metallic	185.00
<input type="checkbox"/> Ingot Silver	185.00
<input type="checkbox"/> Carbonized Gray Metallic	185.00
<input type="checkbox"/> Blue Jeans Metallic	185.00
<input type="checkbox"/> Avalanche Gray Metallic	185.00
<input type="checkbox"/> Abyss Gray Metallic	185.00

Interior

<input type="checkbox"/> Ebony Cloth	
<input type="checkbox"/> Ebony Leather	1,055.00
<input type="checkbox"/> Dark Palazzo Grey Cloth	
<input checked="" type="checkbox"/> Dark Palazzo Grey Vinyl	



Title Name City of Wood Dale
Title Address 404 N. Wood Dale Rd.
Title City City of Wood Dale
Title Zip Code 60191
Contact Name Patrick Hastings
Phone Number 30-787-3765
P.O. Number n/a
Fleet Identification Number 501-117
Tax Exempt Number E99974282
Total Dollar Amount \$35,034
Total Number of Units 1
Delivery Address 720 N. Central Ave
Wood Dale, IL 60191

***Orders Require Signed Original Purchase Order and Tax Exempt Letter Submitted to:**

*Currie Motors Fleet
10125W Laraway
Frankfort, IL 60423
PHONE: (815)464-9200
Tom Sullivan tsullivan@curriemotors.com
Kristen De La Riva
kdelariva@curriemotors.com*

***Please monitor vehicle status by registering at <https://www.fleet.ford.com/>.**



REQUEST FOR COMMITTEE ACTION

Referred to Committee:	February 10, 2022
Subject:	PW Facility Interior Furnishings
Staff Contact:	Alan Lange, Public Works Director
Department:	Public Works

TITLE: Approval of an Agreement between the City of Wood Dale and Upright Interiors for Business for the Public Works Facility Interior Furnishings Project in an Amount Not to Exceed \$111,808.34

RECOMMENDATION:

Staff Recommends Approval of an Agreement between the City of Wood Dale and Upright Interiors for Business for the Public Works Facility Interior Furnishings Project in an Amount Not to Exceed \$111,808.34.

BACKGROUND:

The City is currently undertaking the Public Works Facility Improvements Project. One aspect of this project is providing new interior furnishing for staff. This includes new furniture for staff offices, lunchroom and breakroom areas, common areas, and conference rooms. The scope consists of delivery and installation costs. Bids were publicly advertised, and a bid opening was held on January 25, 2022. Three bids were received, with Upright Interiors for Business being the apparent low bidder. Williams Architects have reviewed all bids and recommends Upright Interiors as the lowest responsible bidder.

ANALYSIS:

\$1,165,166 was budgeted within the CIP in FY 23 for soft costs associated with the Public Works Facility Improvements project, with \$100,000 specifically identified for furnishing. A significant portion of the soft costs will either not be necessary or have already been expended below what was budgeted. Additionally, discussions between City staff and Williams Architects following the bid opening have identified several items which may be removed or reduced to bring the proposal amount closer to the budgeted amount.

DOCUMENTS ATTACHED

- ✓ Williams Architect's Letter of Recommendation
- ✓ Bid Tabulation
- ✓ Upright Interiors for Business Bid Package
- ✓ Furniture Floor Plans – Phase I & II

2 February 2022

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

RE: Public Works Renovation – Interior Furnishings
Recommendation of Award – Interior Furnishings Bid Package
WA Project # 2021-022

Dear Alan:

Williams Architects administered a bid opening for Interior Furnishings Bid Package for the City of Wood Dale, Public Works Renovations at 10:00am Tuesday January 25, 2022. The results of the bids are enclosed in this letter of recommendation.

We received a total of three bids for the Public Works Interior Furnishings Bid Package. The apparent low bidder for the Bid Package is Upright Interiors for Business with a bid amount of \$111,808.34.

We have reviewed all of the bid proposals received and find the scope of the overall proposals to be complete and in conformance with the bid documents and discussions we have held with staff to date. As part of the ordering process, we will have the opportunity to review the final quote with the City prior to fabrication; this process will allow for any minor required adjustments to take place.

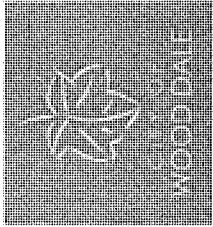
Review of the project scope with City staff has identified several quantities or items which may be removed or reduced to lower the proposal amount. **Williams Architects recommends the City Council award the Public Works Renovation, Interior Furnishing bid package to Upright Interiors for Business in the amount of \$111,808.34** and allow City staff to adjust the quantities as needed to further reduce the cost.

Please advise us of any questions or concerns regarding this matter. We appreciate the opportunity be of continued service to the City of Wood Dale and look forward to completing a wonderful project together.

Cordially,



Carrie Kotera
Williams Architects
Director of Interiors



404 N. Wood Dale Road
 Wood Dale, IL 60191
 PHONE: 630-787-3709
 FAX: 630-766-3898

Location: The City of Wood Dale, 404 N. Wood Dale Road
Project: Public Works Renovation – Interior Furnishings

Date: January 25, 2022
Time: 10:00 A.M.

Contractor:	Bid Amount:	Bid Bond:	Addendum:
Henricksen (IFB)	\$ 116,089.93	✓	✓
Interiors for Business, Inc.	\$ 121,407.09	✓	✓
Upright Interiors for Business	\$ 111,808.34	✓	✓

RETURN WITH BID

Submitted By: Bill Embree
Company Name: Upright Interiors for Business
Contact Person: Bill Embree
Address: 650 E. Devon; Suite 157
City, State, Zip: Itasca, IL 60143
Telephone: 630-525-7786
Fax: _____



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

**NOTICE TO FURNITURE
CONTRACTORS
SPECIFICATIONS**

FOR

**PUBLIC WORKS RENOVATION – INTERIOR FURNISHINGS
JANUARY 11, 2022**

Annunziato Pulice, Mayor

Lynn Curiale, City Clerk

Prepared By:

City of Wood Dale, Public Works
404 N. Wood Dale Road
Wood Dale, Illinois 60191

Williams Architects
500 Park Blvd. Suite 800
Itasca, IL. 60143

RETURN WITH BID

**CITY OF WOOD DALE
PUBLIC WORKS RENOVATION –
INTERIOR FURNISHINGS**

PROPOSAL

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

Ladies and Gentlemen:

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

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

Name of Company: Upright Interiors for Business

Address: 650 E. Devon Ave; Suite 157

City, State, Zip: Itasca, IL 60143

Signed:  Date: 1/24/22
Owner

Title: _____

****Continued on next page****

City of Wood
Public Works Renovation Interior
Furnishings



<u>Item Number</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Total Furniture Cost</u>
C-1	44	175	7,700.00
C-2	12	1772	21,246.00
C-3	2	1122	2,244.00
C-4	11		REMOVED
C-5	15	263	3,945.00
C-6	12	513	6,156.00
C-7	3	129	387.00
T-1	10	212	2,120.00
T-2	4	330	1,320.00
T-3	4	280	1,120.00
T-4	1	485	485.00
T-5	2	1734	3,468.00
T-6	1	2453	2,453.00
T-7	1	708	708.00
T-8	2	598	1,196.00
WC-1	3	1010	3,030.00
BK-1	4	1110	4,440.00
FF-1	4	770	3,080.00
DSK-1	1	2157	2,157.00
DSK-2	3	1911	5,733.00
OF-1	5	3934	19,670.00
OF-2	1	1956	1,956.00
P-1	1	724	724.00
SC-1	1	257	257.00
SC-2	2	318	636.00
SC-3	1	542	542.00
LT-1	1	125	125.00
CR-1	1	1162	1,162.00
		SUB TOTAL FURNITURE	98,396.00
		LABOR INSTALLATION	7,500.00
		FREIGHT / TARIFF	4,260.00
		TAX	TAX EXEMPT
		TOTAL	110,156.00
		BID BOND (10%)	11,180.83
		PAYMENT /PERFROMANCE BOND FEE 1.5%	1,652.34
		TOTAL W/BOND FEE	111,808.34

RETURN WITH BID

Accompanying this Proposal is a proposal guarantee in the amount of \$ 11,180.83 (10%) which is hereby tendered in accordance with the requirement of the Instructions to Bidders and the Specifications and/or Special Provisions. If this proposal is accepted and the undersigned fails to execute a contract as required herein, it is hereby agreed that the proposal guarantee shall become the property of the City of Wood Dale, and shall be considered as payment of damages due to delay and other consequences suffered by the City of Wood Dale due to the failure to execute said contract.

The undersigned acknowledges receipt of addenda as follows:

Addendum, No. 1, dated 12/19/22

No. , dated

No. , dated

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

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

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

RETURN WITH BID

The undersigned further agrees to begin work within ten (10) working days after the executions and acceptance of the Contract, and thereafter to carry on the work diligently and continuously in such manner as to insure final completion and delivery to the Owner of the entire work under contract in accordance with the provisions of the Contract and Detailed Specifications.

Witness _____ Hand(s) and Seal this _____ day of _____, 2020.
my/our

If an individual, sign
and give address.

Address _____

If partnership, sign all
individual names and
give address of each
partner.

Partnership Name

Name and address of
individual partners.

If corporation, officers duly
authorized should sign,
attach corporate seal.

Upright Interiors for Business
Corporate Name

ATTEST:

[Signature]
Address: 650 E. DEVON, ITASCA, IL 60143

By: *[Signature]*
Secretary

-CORPORATE SEAL-

RETURN WITH BID

**CITY OF WOOD DALE
PUBLIC WORKS RENOVATION – INTERIOR
FURNISHINGS**

-DISCLOSURE OF BENEFICIARIES-

In compliance with City of Wood Dale Purchasing Procedures requiring the disclosure of certain interests by persons applying for permits, licenses, approval, or benefits from the City of Wood Dale:

1. Applicant: Upright Interiors for Business
Name
650 E. Devon Avenue; Itasca, IL 60143
Address

2. Nature of Transaction Sought; for example, license permit approval or sale of products, services, or miscellaneous (explain miscellaneous):
Sale of Products; Interior Furnishings

3. Nature of Applicant: (Please check one)

- a. Natural Person:
- b. Corporation:
- c. Land Trust/Trustee:
- d. Trust/Trustee:
- e. Partnership:
- f. Joint Venture:

4. If applicant is an entity other than described in Section 3, briefly state the nature and characteristics of the applicant:

5. If in your answer to Section 3 you have checked Box b, c, d, or e, identify by name and address each person or entity who is a 7.5 percent shareholder in the case of a corporation, a beneficiary in the case of a trust or land trust, a joint venturer in the case of a joint venture, or who otherwise has a proprietary interest, interest-in profits and losses, or right to control such entity.

	Name	Address	Interest
a.	Oscar Moncau	650 E. Devon Avenue	Itasca, IL 60143
b.	_____	_____	_____
c.	_____	_____	_____

6. Name, address, and capacity of person making this disclosure on behalf of the applicant:

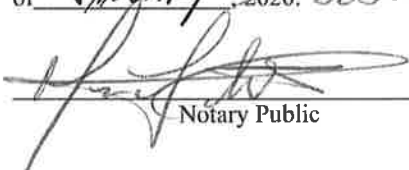
IMPORTANT NOTE: In the event your answer to Section 5 identifies entities other than a natural person, additional disclosures are required for each such entity.

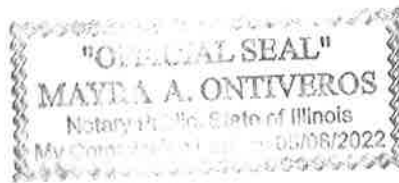
VERIFICATION

I, Oscar Moncau, being first duly sworn under oath, depose and state that I am the person making this disclosure on behalf of the applicant, that I am duly authorized to make this disclosure, that I have read the above and foregoing Disclosure of Beneficiaries, and that the statements contained therein are true in both substance and fact.

By:  President
(Authorized Signature and Title)

Subscribed and sworn to before me this 29 day
of JANUARY, 2020, 2022


Notary Public



**Wood Dale Public Works - Renovation
Interior Furnishings
Furniture Bid Package #01**

January 19, 2022

ADDENDUM #1 (1 of 2 Pages)

Please note the following clarifications and revisions to questions that were received to the bid documents.

QUESTIONS RECEIVED:

1. The Williams Interiors spreadsheet has a separate section for labor and freight. Section 01 2200 1.02.A. indicates all-encompassing unit prices. Can you please confirm which response is preferred?
 - A. Please include line item costs separately for labor and freight as shown on spreadsheet. Unit prices shall be for the actual furniture item only.

2. It looks like there is (1) T-8 in Phase 2 yet it is not labeled. Can you please confirm?
 - A. T-8 was accidentally left off of the drawing in room 105. Please note QTY.2 was included on the spec summary and spec sheet. .

DRAWINGS & FURNITURE SPECIFICATIONS

1. Item C-4, Sit on It Hexy task chair is no longer used. Please remove line item from your proposal.

Attachments – Revised Bid Summary Form

Please include a copy of this document in your bid submittal.

PLEASE SIGN THIS FORM AND INCLUDE IT IN YOUR BID RESPONSE TO CONFIRM RECEIPT.

Upright Interiors for Business

Signature



Company

Sincerely,



Carrie Kotera
Director of Interior Design
Williams Architects

END ADDENDUM #001

RETURN WITH BID

**CITY OF WOOD DALE
PUBLIC WORKS RENOVATION – INTERIOR
FURNISHINGS**

BID CERTIFICATION FORM

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

I/we hereby certify that Upright Interiors for Business is not barred from bidding on this contract as the result of a violation of either Section 33E-3 or 33E-4 of this Article of the Illinois Criminal Code of 1961.

Signed: [Signature]
Date: 01/24/2022
Title: President

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

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

AN ACT to add Article 33E to the “Criminal Code of 1961”, approved July 28, 1961, as amended. Be it enacted by the People of the State of Illinois, represented in the General Assembly:
Section 1: Article 33E is added to the “Criminal Code of 1961”, approved July 28, 1961, as amended, the added Article to read as follows:

ARTICLE 33E. PUBLIC CONTRACTS

Sec. 33E-3 Bid-rigging. A person commits the offense of bid-rigging when he knowingly agrees with any person who is, or but for such agreement would be, a competitor of such person concerning any bid submitted or not submitted by such person or another to a unit of State or local government when with the intent that the bid submitted or not submitted will result in the award of a contract to such person or another and he either (1) Provides such person or receives, from another, information be disclosed to a competitor in an independent, noncollusive submission of bids or (2) Submits a bid that is off such a price, or other material terms, that he does not intend the bid to be accepted.

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

Sec 33E-4. Bid rotating. A person commits the offense of bid rotating when pursuant to any collusive scheme or agreement with another. He engages in a patten over time (which, for the purposes of this Section, shall include at least 3 contract bids within a period of 10 years, the most recent of which occurs after the effective date of this amendatory Act of 1988) of submitting sealed bids to units of State or local government with the intent that the award of such bids rotates, or is distributed among persons or business entities which submit bids on a substantial number of the same contracts. Bid rotating is a Class 2 felony. Any person convicted of this offense shall be permanently barred from bidding on public contracts in the State of Illinois.


Bidder hereby certifies:

- A. That this bid is genuine and it not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation.
- B. That he has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid.
- C. That he has not solicited or induced any person, firm, or corporation to refrain from bidding.
- D. That he has not sought by collusion or otherwise to obtain for himself any advantage over any other bidder or over the Owner.
- E. That he is not barred from bidding for this Contract as a result of a violation of Section 33E-3 or Section 33E-4 of the Illinois Criminal Code of 1961 (Ill. Rev Stat. ch. 38, Paragraph 33E-1 et seq.).

SUBMITTED: _____ DATE: _____

FIRM NAME: Upright Interiors for Business (SEAL)

ADDRESS: 650 E. Devon Avenue; Suite 157 Itasca, IL 60143

SIGNED BY:  01/24/2022

(Signature and Date)

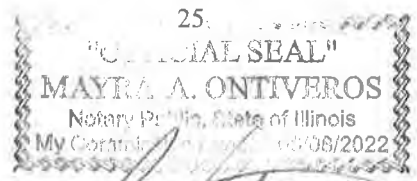
President


(Title)

ATTEST: 
(Secretary)

Subscribed and sworn to before me this 24th day of January 2020, 2022

(Notary Public)





RETURN WITH BID

CITY OF WOOD DALE PUBLIC WORKS RENOVATION – INTERIOR FURNISHINGS

CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION

Pursuant to Ill. Rev. Stat. ch. 127 paragraph 132.311 et. seq. ("Drug Free Workplace Act), the undersigned contractor hereby certifies to the contracting agency that it will provide a drug-free workplace by:

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

Dated: 01/24/2022

By: 
Authorized Agent of Contractor

RETURN WITH BID

**CITY OF WOOD DALE
PUBLIC WORKS RENOVATION – INTERIOR FURNISHINGS**

CERTIFICATION

Oscar Moncau

_____ being first duly sworn, deposes and
states that he is President of _____
(Partner, Officer, Owner, etc.)
Upright Interiors for Business

(Corporation / Company)

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

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

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

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

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

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

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

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

INDIVIDUAL:

Signature of Bidder: _____

Business Address: _____

Business Phone Number: _____

PARTNERSHIP:

Partnership Name: _____

Signed By: _____

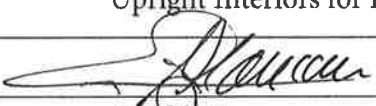
Business Address: _____

Business Phone Number: _____

Insert Names and Addresses of All Partners: _____

CORPORATION:

Corporate Name: Upright Interiors for Business

Signed By:  _____
President

Title: _____

Business Address: 650 E. Devon Avenue Itasca, IL 60143

Business Phone Number: 847-250-5139

Insert Names of Corporate Officers

President: Oscar Moncau

Secretary: _____

Treasurer: _____

Attest: _____

RETURN WITH BID

**CITY OF WOOD DALE
PUBLIC WORKS RENOVATION – INTERIOR
FURNISHINGS**

CERTIFICATION

Upright Interiors for Business (hereinafter referred to as “Contractor”) having submitted a bid/proposal for Interior Furnishings to the City of Wood Dale, DuPage County, Illinois, for _____, hereby certifies that:


5/2-105(A) (4) including the following information:

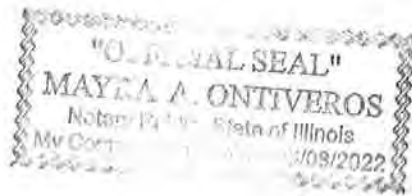
1. An acknowledgement of the illegality of sexual harassment.
2. The definition of sexual harassment under State law.
3. A description of sexual harassment, utilizing examples.
4. The contractor’s internal complaint process, including penalties.
5. The legal recourse, investigative and complaint process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

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

By: 
Authorized Agent of Contractor

Subscribed and sworn to before me on this 24 day of JANUARY 2020. 2022


Notary Public



RETURN WITH BID

CITY OF WOOD DALE PUBLIC WORKS RENOVATION – INTERIOR FURNISHINGS

REFERENCES

Name of Bidding Firm: Upright Interiors for Business
(Please print)

The Contractor must list three (3) references with needs similar to the City of Wood Dale for whom Contractor has supplied the materials and services for which he is bidding on this contract within the last three years. Please include name, address, telephone number, contact person, and type of work you performed for that entity.

1. Company Name/Municipality: Gerald Auto Group
Address: 5540 Auto Court, Matteson, IL 60443
Phone: 630-878-5867
Contact Person: Donna Lawler
Type of Work: Auto Dealership

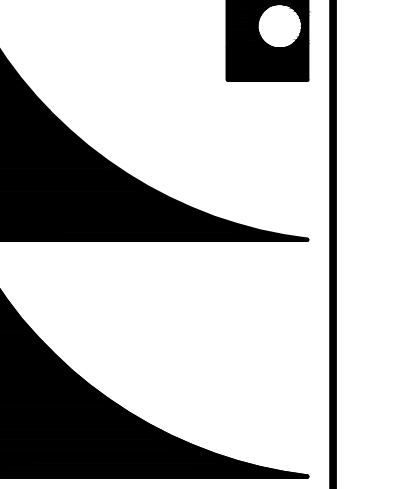
2. Company Name/Municipality: Becknell Industrial
Address: 120 East Burlington Avenue La Grange, IL 60525
Phone: 708-221-9155
Contact Person: Craig Kouri
Type of Work: Industrial Construction & Design Corporate Offices

3. Company Name/Municipality: Wintrust Financial Corporation
Address: 9700 W. Higgins, 10th Fl. | Rosemont, IL 60018
Phone: 847-939-9540
Contact Person: Charles Walsh
Type of Work: Bank Corporate Offices

NO.	DATE	REVISIONS	DESCRIPTION

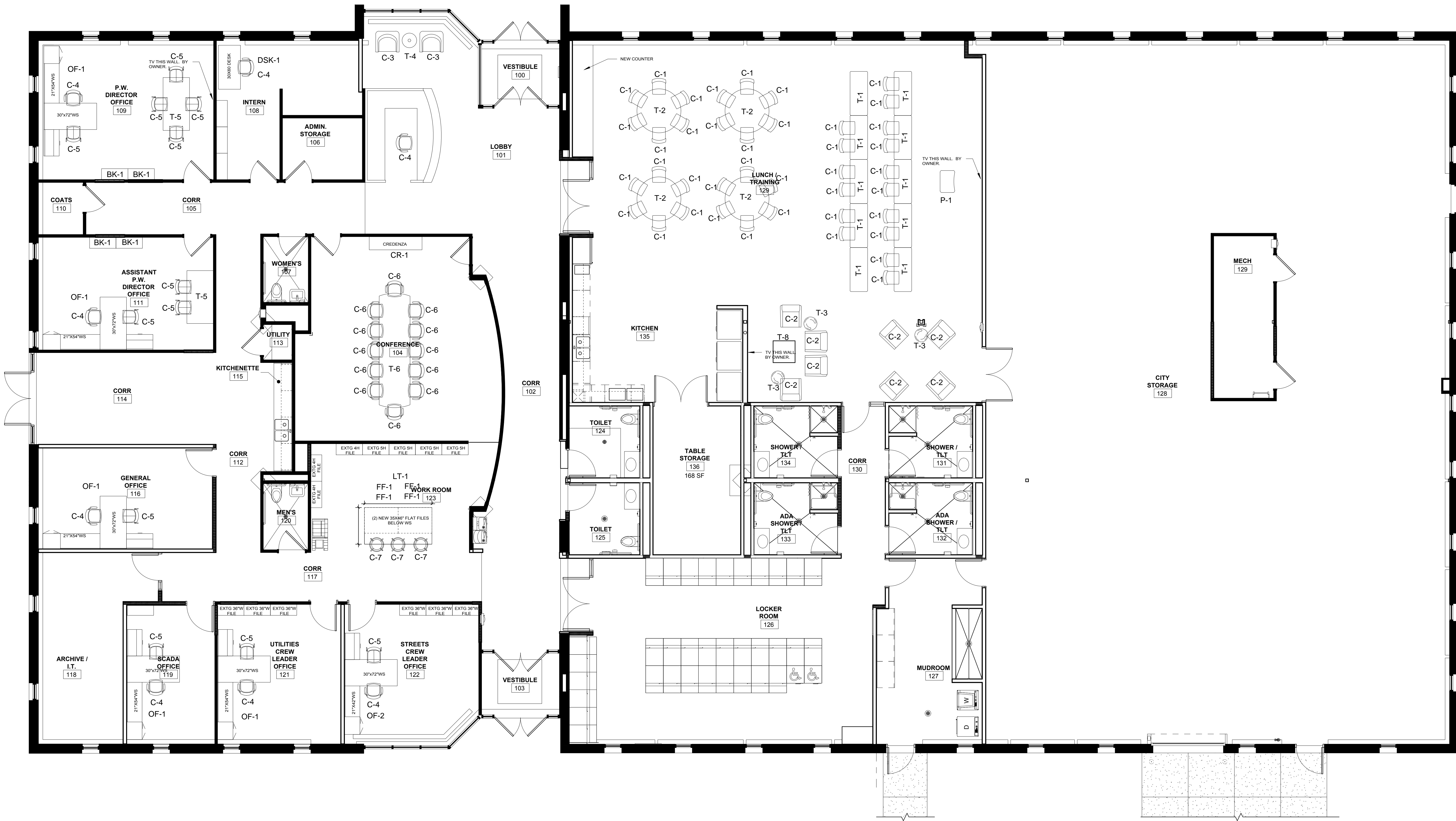
WA No.	2021.002
Date	10 JAN 2022
Drawn	CAK
Checked	CAK

WILLIAMS INTERIORS
 ARCHITECTURE | PLANNING | AQUATICS | INTERIORS
 500 Park Boulevard, Suite 800, Itasca, IL 60143
 Phone 630-221-1212 / Fax 630-221-1220



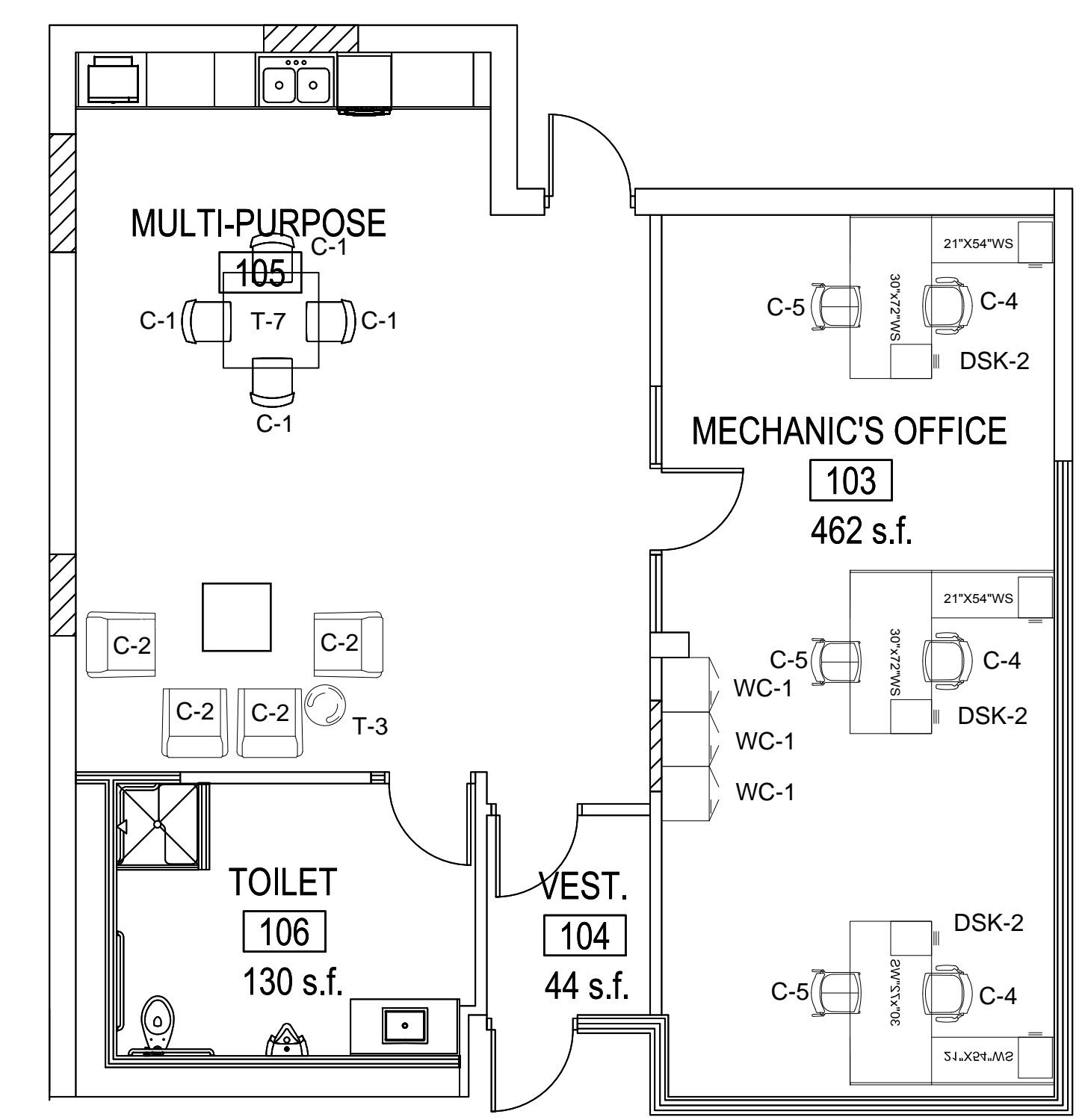
FURNITURE PLAN
 FOR FURNITURE
 BID ONLY

ID3.1



FURNITURE FLOOR PLAN - PHASE 1

SCALE: 3/16" = 1'-0" **1**



PHASE 2 TO BE COMPLETED SPRING 2023

FURNITURE FLOOR PLAN - PHASE 2

SCALE: 3/16" = 1'-0" **2**



REQUEST FOR COMMITTEE ACTION

Referred to Committee: February 10, 2022
Subject: FY 23-25 Road Program Engineering
Staff Contact: Alan Lange, Public Works Director
Department: Public Works

TITLE: Approval of an Agreement between the City of Wood Dale and Thomas Engineering for Professional Services for the FY 23-25 Capital Road Improvement Program in an Amount Not to Exceed \$302,000

RECOMMENDATION:

Staff Recommends Approval of an Agreement between the City of Wood Dale and Thomas Engineering for Professional Services for the FY 23-25 Capital Road Improvement Program in an Amount Not to Exceed \$302,000.

BACKGROUND:

Each year as part of its Capital Improvement Plan the City of Wood Dale identifies roads under its jurisdiction in need of resurfacing or reconstruction. Roads are selected using data from the most recent Street Sufficiency Study and other factors, including location, available funding, and coordination with other capital improvements. Roadway improvements typically consist of removal and replacement of asphalt surface course or partial or full reconstruction, base patching, removal and replacement of curb and gutter, ADA upgrades, and necessary stormwater improvements. A Request for Proposals (RFP) was issued for design and construction engineering services related to these improvements for fiscal years 2023-2025, and five proposals were received. The proposals were reviewed and discussed at the February 3, 2022, RFP Steering Committee meeting, and a recommendation was made to award an agreement to Thomas Engineering.

ANALYSIS:

\$540,988, \$89,832, and \$187,668 have been budgeted within the CIP for design and construction engineering services for FY 23, 24, and 25, respectively. The higher amount budgeted for FY 23 is due to the expectation that the City will be receiving a \$3,000,000 allocation from the Illinois State Capital Bill for work associated with road

resurfacing. The plan would be to utilize the funds under one large program in FY 23 then scale back the program in FYs 24 and 25 to allow the City to pay down debt or focus on other areas of need. If the funds are not released for whatever reason, the City will bid out an alternate proposal more closely aligned with past years' road programs. The City, however, fully expects to receive the state funding and has been notified by the DCEO that the application materials are under review.

Thomas Engineering proposed fees of \$210,000, \$50,000, and \$42,000 for FY23, 24, and 25 base bid respectively and \$110,000, \$80,000, and \$59,500 for the alternate bid.

DOCUMENTS ATTACHED

- ✓ Thomas Engineering Fees Proposal
- ✓ Thomas Engineering Services Proposal
- ✓ FY 23-25 Road Program Map

Thomas Engineering Group, LLC (TEG) respectfully submits the enclosed fee to the City of Wood Dale. Please refer to Exhibit A Base Proposal summarizing the total work effort to complete our services. TEG proposes to provide Design Engineering Services and Construction Engineering Services in accordance with the Request for Proposals (RFP) to provide Professional Engineering Services for FY23-FY25 Road Projects, dated January 3, 2022 and Addendum No. 1-2.

Pricing for the FY23-FY25 base proposals are based on the following project lengths provided in the RFP:

FY23 = 37,500 feet

FY24 = 7,000 feet

FY25 = 4,000 feet

Meanwhile, pricing for the FY23-FY25 alternate proposals are based on the following project lengths provided in the RFP:

FY23 = 17,000 feet

FY24 = 12,000 feet

FY25 = 8,000 feet

EXHIBIT A
BASE PROPOSAL
FY23 – Base Proposal

Preliminary Information Gathering: \$ 21,000.00 Dollars

Study and Report Phase: \$ 14,000.00 Dollars

Preliminary Design Phase: \$ 30,000.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Final Design Phase: \$ 14,500.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Bidding and Negotiation Phase: \$ 4,000.00 Dollars

Construction Services Phase: \$ 111,000.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Contractors Completion Phase: \$ 6,000.00 Dollars

Allowance for Authorized Services: \$ 7,000.00 Dollars
(Assume 16 hours of senior level and 60 hours of junior level staff. Hours only utilized at City direction.)

Presentation to City Council: \$ 2,500.00 Dollars
(Assume 3 meetings at 3 hours/meeting)

Total Base Proposal: \$ 210,000.00 Dollars

EXHIBIT A
BASE PROPOSAL
FY24 – Base Proposal

Preliminary Information Gathering:	\$ <u>4,000.00</u> Dollars
Study and Report Phase:	\$ <u>3,000.00</u> Dollars
Preliminary Design Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>6,000.00</u> Dollars
Final Design Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>3,500.00</u> Dollars
Bidding and Negotiation Phase:	\$ <u>2,000.00</u> Dollars
Construction Services Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>20,500.00</u> Dollars
Contractors Completion Phase:	\$ <u>2,500.00</u> Dollars
Allowance for Authorized Services: (Assume 16 hours of senior level and 60 hours of junior level staff. Hours only utilized at City direction.)	\$ <u>7,000.00</u> Dollars
Presentation to City Council: (Assume 3 meetings at 3 hours/meeting)	\$ <u>1,500.00</u> Dollars
Total Base Proposal:	\$ <u>50,000.00</u> Dollars

EXHIBIT A
BASE PROPOSAL
FY25 – Base Proposal

Preliminary Information Gathering:	\$ <u>4,000.00</u> Dollars
Study and Report Phase:	\$ <u>1,500.00</u> Dollars
Preliminary Design Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>4,000.00</u> Dollars
Final Design Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>3,500.00</u> Dollars
Bidding and Negotiation Phase:	\$ <u>2,000.00</u> Dollars
Construction Services Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>16,000.00</u> Dollars
Contractors Completion Phase:	\$ <u>2,500.00</u> Dollars
Allowance for Authorized Services: (Assume 16 hours of senior level and 60 hours of junior level staff. Hours only utilized at City direction.)	\$ <u>7,000.00</u> Dollars
Presentation to City Council: (Assume 3 meetings at 3 hours/meeting)	\$ <u>1,500.00</u> Dollars
Total Base Proposal:	\$ <u>42,000.00</u> Dollars

EXHIBIT A
ALTERNATE PROPOSAL
FY23 – Alternate Proposal

Preliminary Information Gathering:	\$ <u>10,000.00</u> Dollars
Study and Report Phase:	\$ <u>7,000.00</u> Dollars
Preliminary Design Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>15,000.00</u> Dollars
Final Design Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>7,500.00</u> Dollars
Bidding and Negotiation Phase:	\$ <u>2,000.00</u> Dollars
Construction Services Phase: (Hourly Rate – Please Provide Hourly Rate Cost Chart)	\$ <u>55,000.00</u> Dollars
Contractors Completion Phase:	\$ <u>3,000.00</u> Dollars
Allowance for Authorized Services: (Assume 16 hours of senior level and 60 hours of junior level staff. Hours only utilized at City direction.)	\$ <u>7,000.00</u> Dollars
Presentation to City Council: (Assume 3 meetings at 3 hours/meeting)	\$ <u>2,500.00</u> Dollars
Total Base Proposal:	\$ <u>110,000.00</u> Dollars

EXHIBIT A
ALTERNATE PROPOSAL
FY24 – Alternate Proposal

Preliminary Information Gathering: \$ 8,000.00 Dollars

Study and Report Phase: \$ 6,000.00 Dollars

Preliminary Design Phase: \$ 12,000.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Final Design Phase: \$ 7,000.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Bidding and Negotiation Phase: \$ 2,500.00 Dollars

Construction Services Phase: \$ 33,000.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Contractors Completion Phase: \$ 3,000.00 Dollars

Allowance for Authorized Services: \$ 7,000.00 Dollars
(Assume 16 hours of senior level and 60 hours of junior level staff. Hours only utilized at City direction.)

Presentation to City Council: \$ 1,500.00 Dollars
(Assume 3 meetings at 3 hours/meeting)

Total Base Proposal: \$ 80,000.00 Dollars

EXHIBIT A
ALTERNATE PROPOSAL
FY25 – Alternate Proposal

Preliminary Information Gathering: \$ 5,000.00 Dollars

Study and Report Phase: \$ 4,000.00 Dollars

Preliminary Design Phase: \$ 7,000.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Final Design Phase: \$ 5,500.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Bidding and Negotiation Phase: \$ 2,000.00 Dollars

Construction Services Phase: \$ 25,000.00 Dollars
(Hourly Rate – Please Provide Hourly Rate Cost Chart)

Contractors Completion Phase: \$ 2,500.00 Dollars

Allowance for Authorized Services: \$ 7,000.00 Dollars
(Assume 16 hours of senior level and 60 hours of junior level staff. Hours only utilized at City direction.)

Presentation to City Council: \$ 1,500.00 Dollars
(Assume 3 meetings at 3 hours/meeting)

Total Base Proposal: \$ 59,500.00 Dollars

AVERAGE HOURLY PROJECT RATES

FIRM Thomas Engineering Group
 PROJECT Wood Dale FY23 Base
 PRIME/SUPPLEMENT Prime

DATE 01/24/22

SHEET 1 OF 2

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJECT RATES			Preliminary Information			Study and Report Phase			Preliminary Design Phase			Final Design Phase			Bidding and Negotiation		
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
President/Principal	70.00	10	0.52%	0.36	2	1.64%	1.15	2	1.64%	1.15	2	0.71%	0.50	2	1.45%	1.01	2	7.69%	5.39
Project Manager/Senior Resident Engineer	65.13	204	10.61%	6.91	40	32.79%	21.35	40	32.79%	21.35	40	14.18%	9.24	16	11.59%	7.55	15	61.54%	40.08
Project/Resident Engineer V	60.00	0																	
Project/Resident Engineer IV	58.42	440	22.89%	13.37															
Project/Resident Engineer III	44.35	0																	
Project/Resident Engineer II	32.65	368	19.15%	6.25	40	32.79%	10.70	80	65.57%	21.41	160	56.74%	18.52	80	57.97%	18.93	8	30.77%	10.05
Project/Resident Engineer I	28.40	580	30.18%	8.57															
Chief Surveyor	59.30	0																	
Technical Manager	50.10	0																	
Senior Technician	44.44	120	6.24%	2.77															
Technician III	47.40	0																	
Technician II	31.50	40	2.08%	0.66	40	32.79%	10.33												
Technician I	28.77	0																	
Design/Construction Intern	17.00	160	8.32%	1.42															
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
TOTALS		1922	100%	\$40.32	122	100.00%	\$43.53	122	100%	\$45.91	282	100%	\$40.87	138	100%	\$40.37	28	100%	\$55.51

AVERAGE HOURLY PROJECT RATES

FIRM Thomas Engineering Group
PROJECT Wood Dale FY23 Base
PRIME/SUPPLEMENT Prime

DATE 01/24/22

SHEET 2 OF 2

PAYROLL CLASSIFICATION	Construction Services Phase			Contractors Completion Phase			Allowance for Authorized Serv			Presentation to City Council		
	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
President/Principal	70.00											
Project Manager/Senior Resident Engineer	65.13	3.70%	2.41	4	6.67%	4.34				8	50.00%	32.57
Project/Resident Engineer V	60.00											
Project/Resident Engineer IV	58.42	37.04%	21.64	16	26.67%	15.58	16	21.05%	12.30	8	50.00%	29.21
Project/Resident Engineer III	44.35											
Project/Resident Engineer II	32.65											
Project/Resident Engineer I	28.40	44.44%	12.62	40	66.67%	18.93	60	78.95%	22.42			
Chief Surveyor	59.30											
Technical Manager	50.10											
Senior Technician	44.44											
Technician III	47.40											
Technician II	31.50											
Technician I	28.77											
Design/Construction Intern	17.00	14.81%	2.52									
TOTALS	1080	100%	\$39.19	60	100%	\$38.85	76	100%	\$34.72	16	100%	\$61.78
										0	0%	\$0.00
										0	0%	\$0.00

AVERAGE HOURLY PROJECT RATES

FIRM Thomas Engineering Group
PROJECT Wood Dale FY23 Alternate
PRIME/SUPPLEMENT Prime

DATE 01/24/22

SHEET 1 OF 2

PAYROLL CLASSIFICATION	TOTAL PROJECT RATES			Preliminary Information GI			Study and Report Phase			Preliminary Design Phase			Final Design Phase			Bidding and Negotiation		
	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
President/Principal	10	0.99%	0.69	2	3.23%	2.26	2	3.23%	2.26	2	2.86%	2.00	2	2.86%	2.00	2	14.29%	10.00
Project Manager/Senior Resident Engineer	108	10.65%	6.94	20	32.26%	21.01	20	32.26%	21.01	20	14.08%	9.17	8	11.43%	7.44	8	57.14%	37.22
Project/Resident Engineer V	0																	
Project/Resident Engineer IV	232	22.88%	13.37															
Project/Resident Engineer III	0																	
Project/Resident Engineer II	184	18.15%	5.92	30	32.26%	10.53	40	64.52%	21.05	80	56.34%	18.39	40	57.14%	18.66	4	28.57%	9.33
Project/Resident Engineer I	320	31.58%	8.96															
Chief Surveyor	0																	
Technical Manager	0																	
Senior Technician	60	5.92%	2.63															
Technician III	0																	
Technician II	20	1.97%	0.62	20	32.26%	10.16												
Technician I	0																	
Design/Construction Intern	80	7.89%	1.34															
	0																	
	0																	
	0																	
	0																	
	0																	
	0																	
	0																	
	0																	
	0																	
TOTALS	1014	100%	\$40.47	62	100.00%	\$43.96	62	100%	\$44.33	142	100%	\$41.07	70	100%	\$40.80	14	100%	\$56.55

AVERAGE HOURLY PROJECT RATES

FIRM
Thomas Engineering Group
PROJECT
Wood Dale FY23 Alternate
PRIME/SUPPLEMENT
Prime

DATE
01/24/22

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2 OF 2

PAYROLL CLASSIFICATION	Construction Services Phase			Contractors Completion Phase			Allowance for Authorized Serv			Presentation to City Council					
	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg			
President/Principal															
Project Manager/Senior Resident Engineer	20	3.70%	2.41	4	12.50%	8.14	8	50.00%	32.57						
Project/Resident Engineer V															
Project/Resident Engineer IV	200	37.04%	21.64	8	25.00%	14.61	16	21.05%	12.30	8	50.00%	29.21			
Project/Resident Engineer III															
Project/Resident Engineer II															
Project/Resident Engineer I	240	44.44%	12.62	20	62.50%	17.75	60	78.95%	22.42						
Chief Surveyor															
Technical Manager															
Senior Technician															
Technician III															
Technician II															
Technician I															
Design/Construction Intern	80	14.81%	2.52												
TOTALS	540	100%	\$39.19	32	100%	\$40.50	76	100%	\$34.72	16	100%	\$61.78	0	0%	\$0.00

AVERAGE HOURLY PROJECT RATES

Thomas Engineering Group
Wood Dale FY24 Base
Prime

FIRM
PROJECT
PRIME/SUPPLEMENT

DATE 01/24/22

SHEET 1 OF 2

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJECT RATES			Preliminary Information			Study and Report Phase			Preliminary Design Phase			Final Design Phase			Bidding and Negotiation		
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
President/Principal	70.00	10	1.90%	1.33	2	7.69%	5.38	2	7.69%	5.38	2	3.45%	2.41	2	6.87%	4.67	2	14.25%	10.00
Project Manager/Senior Resident Engineer	65.13	52	9.89%	6.44	9	30.77%	20.04	8	30.77%	20.04	8	13.79%	8.98	4	13.33%	8.68	8	57.14%	37.22
Project/Resident Engineer V	60.00	0																	
Project/Resident Engineer IV	58.42	40	7.60%	4.44															
Project/Resident Engineer III	44.35	0																	
Project/Resident Engineer II	32.66	76	14.45%	4.72	8	30.77%	10.05	16	61.54%	20.09	32	55.17%	18.01	18	53.33%	17.41	4	28.57%	9.33
Project/Resident Engineer I	28.40	276	52.47%	14.90															
Chief Surveyor	59.30	0																	
Technical Manager	50.10	0																	
Senior Technician	44.44	24	4.56%	2.03															
Technician III	47.40	0																	
Technician II	31.50	8	1.52%	0.48	8	30.77%	9.69												
Technician I	28.77	0																	
Design/Construction Intern	17.00	40	7.60%	1.29															
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
TOTALS		526	100%	\$35.63	28	100.00%	\$45.16	26	100%	\$45.52	58	100%	\$41.67	30	100%	\$42.61	14	100%	\$56.55

AVERAGE HOURLY PROJECT RATES

FIRM Thomas Engineering Group
PROJECT Wood Dale FY24 Base
PRIME/SUPPLEMENT Prime

DATE 01/24/22

SHEET 2 OF 2

PAYROLL CLASSIFICATION	Construction Services Phase			Contractors Completion Phase			Allowance for Authorized Ser			Presentation to City Council			Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg						
President/Principal	8	3.03%	1.97	4	16.67%	10.86				4	50.00%	32.57						
Project Manager/Senior Resident Engineer																		
Project/Resident Engineer V																		
Project/Resident Engineer IV	16	6.06%	3.54	4	16.67%	9.74	16	21.05%	12.30	4	50.00%	29.21						
Project/Resident Engineer III																		
Project/Resident Engineer II																		
Project/Resident Engineer I	200	75.76%	21.52	16	66.67%	18.93	60	78.95%	22.42									
Chief Surveyor																		
Technical Manager																		
Senior Technician																		
Technician III																		
Technician II																		
Technician I																		
Design/Construction Intern	40	15.15%	2.58															
TOTALS	264	100%	\$29.61	24	100%	\$39.53	76	100%	\$34.72	8	100%	\$61.78	0	0%	\$0.00	0	0%	\$0.00

AVERAGE HOURLY PROJECT RATES

Thomas Engineering Group
Wood Dale FY24 Alternate
Prime

DATE 01/24/22

SHEET 1 OF 2

FIRM
PROJECT
PRIME/SUPPLEMENT

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJECT RATES			Preliminary Information			Study and Report Phase			Preliminary Design Phase			Final Design Phase			Bidding and Negotiation		
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
President/Principal	70.00	10	1.42%	1.00	2	4.00%	2.80	2	4.00%	2.80	2	1.82%	1.27	2	3.03%	2.12	2	11.11%	7.78
Project Manager/Senior Resident Engineer	65.13	88	12.54%	8.16	16	32.00%	20.84	16	32.00%	20.84	16	14.55%	9.47	8	12.12%	7.89	8	44.44%	29.95
Project/Resident Engineer V	60.00	0																	
Project/Resident Engineer IV	58.42	148	21.08%	12.32															
Project/Resident Engineer III	44.35	0																	
Project/Resident Engineer II	32.65	156	22.22%	7.26	16	32.00%	10.45	32	64.00%	20.90	60	54.55%	17.81	40	80.61%	19.79	8	44.44%	14.51
Project/Resident Engineer I	28.40	236	33.62%	9.55															
Chief Surveyor	59.30	0																	
Technical Manager	50.10	0																	
Senior Technician	44.44	48	6.84%	3.04															
Technician III	47.40	0																	
Technician II	31.50	16	2.28%	0.72	16	32.00%	10.08												
Technician I	28.77	0																	
Design/Construction Intern	17.00	0																	
TOTALS		702	100%	\$42.04	50	100.00%	\$44.17	50	100%	\$44.54	110	100%	\$41.48	66	100%	\$40.56	18	100%	\$51.24

AVERAGE HOURLY PROJECT RATES

FIRM Thomas Engineering Group
PROJECT Wood Dale FY24 Alternate
PRIME/SUPPLEMENT Prime

DATE 01/24/22

SHEET 2 OF 2

PAYROLL CLASSIFICATION	AVG HOURLY RATES	Construction Services Phase			Contractors Completion Phase			Allowance for Authorized Ser			Presentation to City Council			Hours	Wgtd Avg	% Part.	Hours	Wgtd Avg	% Part.	Hours	Wgtd Avg	% Part.			
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg										Hours	% Part.	Wgtd Avg
President/Principal	70.00																								
Project Manager/Senior Resident Engineer	65.13	16	5.41%	3.52	4	14.29%	9.30																		
Project/Resident Engineer V	60.00																								
Project/Resident Engineer IV	58.42	120	40.54%	23.68	8	28.57%	16.69	16	21.05%	12.30	4	50.00%	29.21												
Project/Resident Engineer III	44.35																								
Project/Resident Engineer II	32.65																								
Project/Resident Engineer I	28.40	160	54.05%	15.35	16	57.14%	16.23	60	78.95%	22.42															
Chief Surveyor	59.30																								
Technical Manager	50.10																								
Senior Technician	44.44																								
Technician III	47.40																								
Technician II	31.50																								
Technician I	28.77																								
Design/Construction Intern	17.00																								
TOTALS		296	100%	\$42.56	28	100%	\$42.22	76	100%	\$34.72	8	100%	\$61.78	0	0%	\$0.00	0	0%	\$0.00	0	0%	\$0.00	0	0%	\$0.00

AVERAGE HOURLY PROJECT RATES

FIRM Thomas Engineering Group
PROJECT Wood Dale FY25 Base
PRIME/SUPPLEMENT Prime

DATE 01/24/22

SHEET 1 OF 2

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJECT RATES			Preliminary Information			Study and Report Phase			Preliminary Design Phase			Final Design Phase			Bidding and Negotiation		
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
President/Principal	70.00	10	2.42%	1.69	2	7.69%	5.38	2	14.29%	10.00	2	5.26%	3.68	2	6.67%	4.67	2	14.29%	10.00
Project Manager/Senior Resident Engineer	65.13	44	10.63%	6.92	8	30.77%	20.04	4	28.57%	18.61	4	10.53%	6.88	4	13.33%	8.68	8	57.14%	37.22
Project/Resident Engineer V	60.00	0																	
Project/Resident Engineer IV	58.42	40	9.66%	5.84															
Project/Resident Engineer III	44.35	0																	
Project/Resident Engineer II	32.65	52	12.56%	4.10	8	30.77%	10.05	8	57.14%	18.66	16	42.11%	13.75	16	53.33%	17.41	4	28.57%	9.33
Project/Resident Engineer I	28.40	236	57.00%	16.19															
Chief Surveyor	59.30	0																	
Technical Manager	50.10	0																	
Senior Technician	44.44	24	5.80%	2.58															
Technician III	47.40	0																	
Technician II	31.50	8	1.93%	0.61	8	30.77%	9.69												
Technician I	28.77	0																	
Design/Construction Intern	17.00	0																	
TOTALS		414	100%	\$37.73	28	100.00%	\$45.16	14	100%	\$47.27	38	100%	\$43.00	30	100%	\$42.61	14	100%	\$56.55

AVERAGE HOURLY PROJECT RATES

FIRM Thomas Engineering Group
PROJECT Wood Dale FY25 Base
PRIME/SUPPLEMENT Prime

DATE 01/24/22

SHEET 2 OF 2

PAYROLL CLASSIFICATION	AVG HOURLY RATES	Construction Services Phase			Contractors Completion Phase			Allowance for Authorized Serv			Presentation to City Council			Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg						
Principal	70.00																		
Project Manager/Senior Resident Engineer	65.13	8	4.35%	2.83	4	16.67%	10.86						4	50.00%	32.57				
Project/Resident Engineer V	60.00																		
Project/Resident Engineer IV	58.42	16	8.70%	5.08	4	16.67%	9.74	16	21.05%	12.30	4	50.00%	29.21						
Project/Resident Engineer III	44.35																		
Project/Resident Engineer II	32.65																		
Project/Resident Engineer I	28.40	160	86.96%	24.70	16	66.67%	18.93	60	78.95%	22.42									
Chief Surveyor	59.30																		
Technical Manager	50.10																		
Senior Technician	44.44																		
Technician III	47.40																		
Technician II	31.50																		
Technician I	28.77																		
Design/Construction Intern	17.00																		
TOTALS		184	100%	\$32.61	24	100%	\$39.53	76	100%	\$34.72	8	100%	\$61.78	0	0%	\$0.00	0	0%	\$0.00

AVERAGE HOURLY PROJECT RATES

Thomas Engineering Group
Wood Dale FY25 Alternate
Prime

FIRM
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SHEET 1 OF 2

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJECT RATES			Preliminary Information			Study and Report Phase			Preliminary Design Phase			Final Design Phase			Bidding and Negotiation		
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
President/Principal	70.00	10	1.54%	1.08	2	5.88%	4.12	2	5.88%	4.12	2	3.03%	2.12	2	4.00%	2.80	2	14.29%	10.00
Project Manager/Senior Resident Engineer	65.13	56	8.62%	5.81	3	23.53%	15.32	8	23.53%	15.32	8	12.12%	7.89	8	18.00%	10.42	8	57.14%	37.22
Project/Resident Engineer V	60.00	0																	
Project/Resident Engineer IV	58.42	40	6.15%	3.80															
Project/Resident Engineer III	44.35	0																	
Project/Resident Engineer II	32.65	116	17.85%	5.83	16	47.06%	15.36	24	70.59%	23.05	40	60.81%	19.79	32	64.00%	20.90	4	28.57%	9.33
Project/Resident Engineer I	28.40	316	48.92%	13.81															
Chief Surveyor	59.30	0																	
Technical Manager	50.10	0																	
Senior Technician	44.44	24	3.69%	1.84															
Technician III	47.40	0																	
Technician II	31.50	8	1.23%	0.39	8	23.53%	7.41												
Technician I	28.77	0																	
Design/Construction Intern	17.00	80	12.31%	2.09															
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
TOTALS		650	100%	\$34.04	34	100.00%	\$42.22	34	100%	\$42.49	66	100%	\$40.56	50	100%	\$41.23	14	100%	\$66.55

AVERAGE HOURLY PROJECT RATES

Thomas Engineering Group
Wood Dale FY25 Alternate
Prime

FIRM
PROJECT
PRIME/SUPPLEMENT

DATE 01/24/22

SHEET 2 OF 2

PAYROLL CLASSIFICATION	AVG HOURLY RATES	Construction Services Phase			Contractors Completion Phase			Allowance for Authorized Ser			Presentation to City Council			Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg						
President/Principal	70.00	8	2.33%	1.51	4	16.67%	10.86			4	50.00%	32.57							
Project Manager/Senior Resident Engineer	65.13																		
Project/Resident Engineer V	60.00																		
Project/Resident Engineer IV	58.42	16	4.65%	2.72	4	16.67%	9.74	16	21.05%	12.30	4	50.00%	29.21						
Project/Resident Engineer III	44.35																		
Project/Resident Engineer II	32.65																		
Project/Resident Engineer I	28.40	240	69.77%	19.81	16	66.67%	18.93	60	78.95%	22.42									
Chief Surveyor	59.30																		
Technical Manager	50.10																		
Senior Technician	44.44																		
Technician III	47.40																		
Technician II	31.50																		
Technician I	28.77																		
Design/Construction Intern	17.00	80	23.26%	3.95															
TOTALS		344	100%	\$28.00	24	100%	\$39.53	76	100%	\$34.72	8	100%	\$61.78	0	0%	\$0.00	0	0%	\$0.00

Annual payroll

SUBMITTAL



PAYROLL INFORMATION

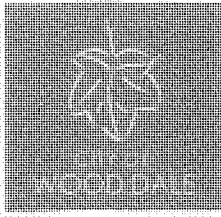
COMPANY NAME Thomas Engineering Group, LLC
 RATES ARE CURRENT AS OF Saturday, January 01, 2022

Please choose which classes are recommended for the \$70/hr cap

TYPE OF RAISE Fixed Anniversary

Project Principal
 Senior Project Manager

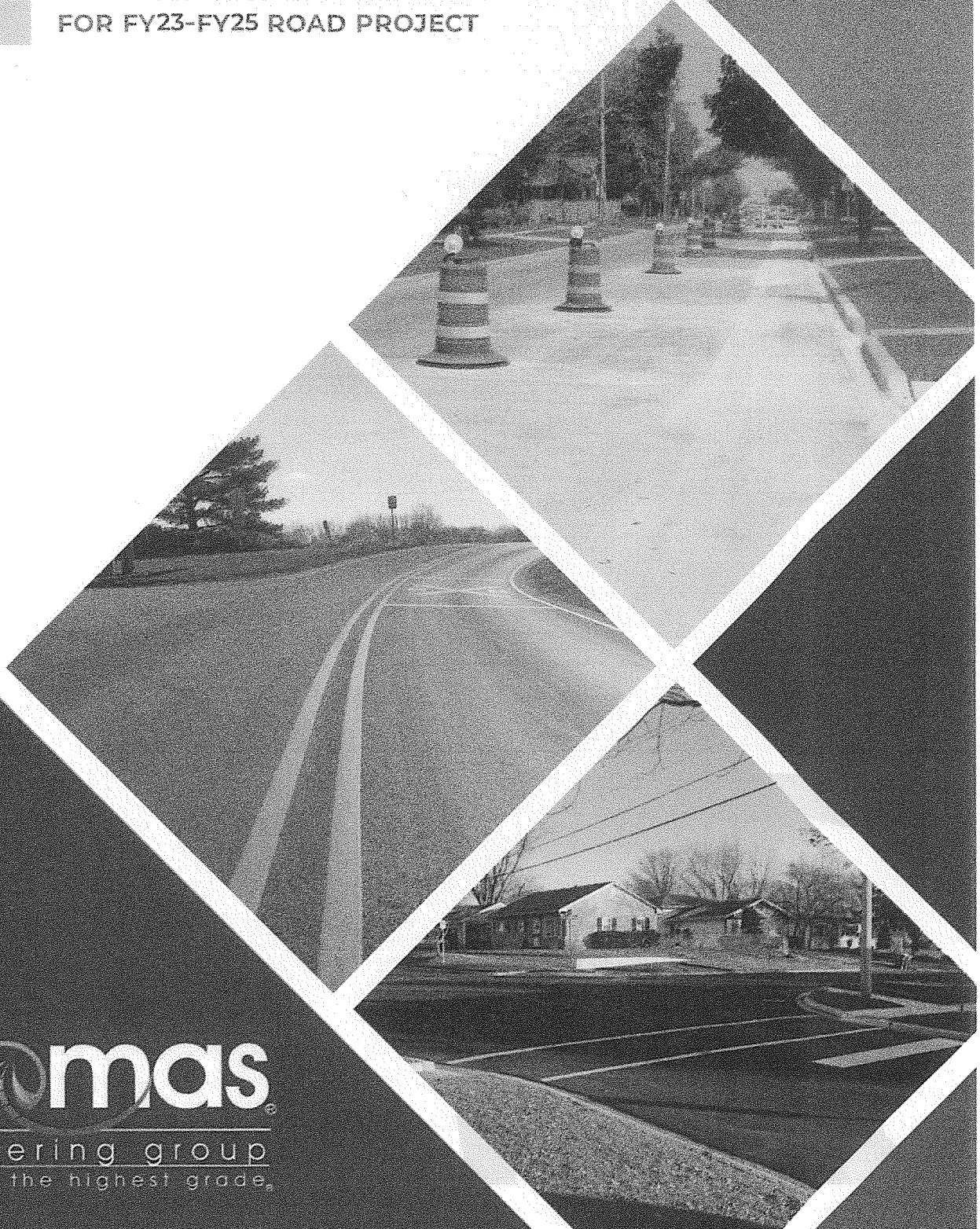
PAYROLL TITLE	EMPLOYEE NAME	HOURLY RATE	IDOT COMMENTS	HOURLY RATE USED
Project Principal	Thomas Gill	\$ 110.00		\$ 110.00
Senior Project Manager	Gregory Benske	\$ 92.00		\$ 92.00
Senior Project Manager	Kevin VanDeWoestyne	\$ 92.00		\$ 92.00
Senior Project Manager	Curtis Cornwell	\$ 78.00		\$ 78.00
Senior Project Manager	Edward Herlihy	\$ 78.90		\$ 78.90
Senior Project Manager	Robert Flatter	\$ 77.30		\$ 77.30
Intern	Sophia Donnellan	\$ 17.00		\$ 17.00
Senior Project Manager	James Yuratovac	\$ 68.50		\$ 68.50
Senior Project Manager	Brian Pawula	\$ 68.50		\$ 68.50
Project Manager/Senior Resident Engineer	Doug Masters	\$ 72.10		\$ 72.10
Project Manager/Senior Resident Engineer	Mary Cave	\$ 64.00		\$ 64.00
Project/Resident Engineer IV	Nicholas Orf	\$ 63.40		\$ 63.40
Project/Resident Engineer IV	Robert Nyce	\$ 62.32		\$ 62.32
Project/Resident Engineer IV	John Gatses	\$ 59.24		\$ 59.24
Project Manager/Senior Resident Engineer	Jeffrey Klein	\$ 59.30		\$ 59.30
Project/Resident Engineer IV	Matthew Champine	\$ 57.68		\$ 57.68
Project/Resident Engineer IV	Timothy Vedder	\$ 57.40		\$ 57.40
Project/Resident Engineer IV	Vincent Micek	\$ 50.50		\$ 50.50
Project/Resident Engineer III	Grant Johnson	\$ 50.50		\$ 50.50
Project/Resident Engineer III	Tomasz Tretowicz	\$ 47.50		\$ 47.50
Project/Resident Engineer III	Maciej Konczewski	\$ 44.00		\$ 44.00
Project/Resident Engineer III	Hyder Syed	\$ 43.68		\$ 43.68
Project/Resident Engineer III	Kyle Vander Zee	\$ 43.10		\$ 43.10
Project/Resident Engineer III	Zachary Jaydos	\$ 45.50		\$ 45.50
Project/Resident Engineer III	Jake Kelley	\$ 36.20		\$ 36.20
Engineer II	Adair Huerta	\$ 33.30		\$ 33.30
Engineer II	Kyle Smith	\$ 31.24		\$ 31.24
Engineer II	Mitchell Severson	\$ 34.70		\$ 34.70
Engineer II	Jacob Cross	\$ 31.36		\$ 31.36
Engineer I	Greg Ivanauski	\$ 28.40		\$ 28.40
Marketing & Admin Coordinator	Angelica Gal	\$ 42.00		\$ 42.00
Business Manager	Sujata Banerjee	\$ 60.10		\$ 60.10
Chief Surveyor	Christopher DeYoung	\$ 59.30		\$ 59.30
Technical Manager	Steve VanDeveer	\$ 50.14		\$ 50.14
Technical Manager	James Haitzma	\$ 50.05		\$ 50.05
Senior Technician	Donald Naughton	\$ 47.40		\$ 47.40
Senior Technician	Kent Williams	\$ 42.96		\$ 42.96
Senior Technician	Kent Williams	\$ 42.96		\$ 42.96
Technician III	Jeffrey Andrzejewski	\$ 43.70		\$ 43.70
Technician II	Angelia Millsap	\$ 31.50		\$ 31.50
Technician I	Ethan Wrigley	\$ 27.30		\$ 27.30
Technician I	Brittany Carney	\$ 30.24		\$ 30.24
Administrative Assistant II	Marzena Lukaszczyk	\$ 29.40		\$ 29.40



STATEMENT OF QUALIFICATIONS

JANUARY 24, 2022
12:00 PM

PROFESSIONAL ENGINEERING SERVICES
FOR FY23-FY25 ROAD PROJECT



thomas
engineering group
service at the highest grade.

January 24, 2022

Wilvert Ibares
 Management Analyst
 City of Wood Dale Administration
 404 N. Wood Dale Road
 Wood Dale, IL 60191



2625 Butterfield Road
 Suite 209W
 Oak Brook, IL 60523

Re: **Professional Engineering Services for FY23-FY25 Road Projects – Services**

Mr. Ibares,

Thomas Engineering Group, LLC (TEG) respectfully submits the enclosed proposal to the City of Wood Dale. We are in receipt of the Request for Proposals (RFP) to provide Professional Engineering Services for FY23-FY25 Road Projects, dated January 3, 2022, and Addendum No. 1 and 2. TEG is enthusiastic about the opportunity to work with the City to provide design and oversight services for the various projects as part of its Capital Improvement Plan (CIP). Our firm has excellent qualifications and thoroughly understands the purpose and scope of this contract. We know the City's expectations and look forward to exceeding those goals during this assignment.

As proposed **Client Manager**, I am an expert in understanding project and program implementation as well as the importance of taking an active ownership approach to infrastructure management. Having coordinated funding, planning, design, and construction of various road and infrastructure projects for, I will utilize my department's staff of municipal engineers and technicians to best serve the City.

Our proposed **Project Manager and Resident Engineer** is John Gatses, P.E. Mr. Gatses has over 15 years of engineering experience in the public sector. He will lead a group of construction engineers who have the technical competence and the management ability to represent the City professionally in the field and to demand contractor compliance with the requirements of the contract.

We recognize that fulfilling the City's engineering needs for various services is another great opportunity for our continual growth as a company. We are currently working hand in hand with the City to revamp the important engineering standards that could be applied to the design of these projects. What separates us from the other firms is our service—our trademark is **service at the highest grade®**. While larger firms have their best teams committed to many clients and projects, TEG has a number of excellent teams committed to only select clients and projects. TEG has been able to grow by servicing each client individually and bringing value to their community. We deliver large firm experience with small firm service. Please call upon our municipal clients.

We are truly excited about the opportunity of working for the City and helping serve your community by providing cost-effective solutions that are context appropriate. We look forward to answering any questions that you may have about our firm, staff, or experience. We are highly confident that our expertise and excitement for municipal engineering will be readily apparent in our proposal. If you have any questions or require additional information, I can be reached by phone at (847) 815-9500 or by email at kevinv@thomas-engineering.com.

Thank you for your consideration,

thomas engineering group, llc

Kevin C. VanDeWoestyne, PE, ENV SP.
 Municipal Department Head



FIRM OFFICERS

President:

Thomas Gill, PE
tomg@thomas-engineering.com
 708-533-1700

Construction Department Head:

Gregory Benske
gregb@thomas-engineering.com
 847-847-6181

Municipal Department Head:

Kevin VanDeWoestyne, PE, ENV SP.
kevinv@thomas-engineering.com
 847-815-9500

Transportation Department Head:

Curtis Cornwell, PE, PTOE
curtisc@thomas-engineering.com
 773-251-7938

OFFICE LOCATIONS

238 South Kenilworth Avenue
 Suite 100
 Oak Park, IL 60302

762 Shoreline Drive
 Suite 200
 Aurora, IL 60504

2625 Butterfield Road
 Suite 209W
 Oak Brook, IL 60523

Thomas Engineering Group, LLC (TEG), founded in 2008, is a professional engineering firm focused on providing planning, design, and construction engineering services to public sector clients. Our team has designed infrastructure improvements for repeat clients including West Chicago, Lombard, Aurora, Wheaton, DuPage County, Westmont, Schaumburg, Hoffman Estates, Warrenville, Woodridge, Illinois Tollway, and Illinois Department of Transportation.

TEG's headquarters is located in Oak Park, with branch offices in Oak Brook and Aurora. After 14+ years in business, TEG has grown to over 40 across three departments: Municipal, Construction, and Transportation. We have been able attract forward-thinking engineers and technical staff to provide our clients with unparalleled service and an innovative approach to engineering. This growth has enabled our company to continue to provide outstanding service while adding new clients, new staff, and additional engineering disciplines.

TEG is a Limited Liability Company co-founded and owned by three partners (Thomas Gill, III, PE, *President*; Greg Benske, *Principal*; Kevin VanDeWoestyne, PE, *Principal*) since 2008. TEG executive team also includes Curtis Cornwell, PE, PTOE, *Transportation Department Head*; and Sujata Banerjee, MBA, *Business Manager*. TEG is licensed to practice in the State of Illinois.

TEG owns all of the necessary survey equipment, office equipment and pertinent computer software necessary to complete any project with efficiency and accuracy. TEG is capable of utilizing Global Positioning Systems (GPS) and/or Total Station survey equipment. While our planning, design and field experience is substantial, our teams always partner with clients and gather the necessary project context to make the best decisions based on existing conditions. What may have worked well in one particular situation may not in another; we treat each project as an opportunity to learn and innovate through partnering with clients and stakeholders.

By understanding the fiscal, environmental and site constraints, the TEG team takes an ownership approach to identify the most cost-effective solutions for each and every project. We are confident in our abilities, knowledge, and resources, and know we will be able to serve your staff in any capacity necessary. **TEG will provide the City with the same dedication to service, expertise, innovation, and value that has enabled us to serve our clients and concurrently grow our company.**

TEG Staff Qualifications: Licenses and Certifications

19	PE	Professional Engineers in the State of Illinois
2	CFM	Certified Floodplain Managers
2	PTOE	Professional Traffic Operations Engineers
1	PLS	Professional Land Surveyor
4	DECI	Lake County Designated Erosion Control Inspectors
2		Certified Arborists
1	CPESC	Certified Professional in Erosion and Sediment Control
1	PMP	Project Management Professional
1	RSP	Road Safety Professional
1	CISEC	Certified Inspector of Sediment and Erosion Control
1	ENV SP	Envision Sustainability Professional



Phase I, II and III, Capital Improvement Projects, City of West Chicago

Thomas Engineering Group (TEG) administers the design and construction of public improvements related to annual street and sidewalk maintenance and preservation programs for the City. Each year since 2008, TEG prepares annual crack sealing, street resurfacing, and sidewalk maintenance programs from initial condition ratings through all phases of design, permitting, bid assistance, and construction. Every 5 years, our survey team performs condition rating assessments and surveys the entire sidewalk network, curb network, and street pavement along over 85 centerline miles of roadway and coordinates GIS data with the City's GIS Department. Responsibilities also include administering annual maintenance programs utilizing MFT, FAU STP, and DuPage CDBG funds.

TEG provides full-time inspection of public and private construction projects (sanitary sewer service, storm sewer service, water service, site grading, pavements, etc.) for compliance with approved engineering plans and acceptable construction practices. TEG also serves as the City's engineering liaison on contractual issues during construction providing construction observation and contract administration for all CIP surface and infrastructure improvements.

TEG identifies and applies for federal-aid funding/grants through regional and state jurisdictions for CDBG, STP, STP (LAFO), TCM, MFT, and CMAQ projects. Additional responsibilities include developing comprehensive punch lists for residential and commercial developments in accordance with all local ordinances and standard engineering practices.

Client Contact:
 Mehu T. Patel
 Director of Public Works
 (630) 293-2255
 mpatel@westchicago.org

Phase I, II and III, Capital Improvement Projects, Village of Indian Head Park

TEG provides comprehensive design, planning, programming, cost estimating, conditional ratings and construction inspection services for all Capital Improvement Programs including roadway resurfacing, roadway repairs and reconstruction, storm water improvements, sanitary sewer rehabilitation, asphalt rejuvenation, sidewalk maintenance, pavement marking, and various infrastructure maintenance projects. Since 2019, TEG has assisted the Village Administrator and Water and Public Works Superintendents with implementation of roadway, sewer, and water capital improvement programs, stormwater management studies, GIS atlases, and annual maintenance programs.

Responsibilities also include securing all applicable permits needed from State, Local and Federal agencies including development and reporting for the Metropolitan Water Reclamation District of Greater Chicago (MWRD) Infiltration/Inflow Control Program (IICP).

Client Contact:
 John J. Durocher
 Village Administrator
 (708) 246-3080
 jdurocher@indianhead
 park-il.gov



Pavement Analysis and Roadway Inventory, Village of Fox Lake

TEG provides comprehensive design, planning, programming, cost estimating, conditional ratings and construction inspection services for all Capital Improvement Programs including roadway resurfacing, roadway repairs and reconstruction, storm water improvements, sanitary sewer rehabilitation, asphalt rejuvenation, sidewalk maintenance, pavement marking, and various infrastructure maintenance projects. Since 2019, TEG has assisted the Village Administrator and Water and Public Works Superintendents with implementation of roadway, sewer, and water capital improvement programs, stormwater management studies, GIS atlases, and annual maintenance programs.

Responsibilities also include securing all applicable permits needed from State, Local and Federal agencies including development and reporting for the Metropolitan Water Reclamation District of Greater Chicago (MWRD) Infiltration/Inflow Control Program (IICP).

TEG performed pavement condition ratings for over 50 centerline miles of local owned roads by using a condition pavement rating system based on a modified version of WisDOT PASER Manual for Asphalt Roads. The analysis assigns a 10 – point rating from 0 (poor) to 10 (excellent) based on visual assessment.

Client Contact:
Kealan Noonan
Director of Public Works
(847) 587-3974
noonank@foxlake.org

Phase II and Phase III Annual Water Main Replacement Program, Village of Burr Ridge

The Village of Burr Ridge hired TEG to provide *Phase II and Phase III engineering services for their 2019 \$1.1M annual water main replacement program*. The 2019 locations included County Line Road (Cook County), County Line Lane in the Carriage Way Subdivision, work along the County Line Road/Carriage Way/N Frontage intersection, and Chasemoor Drive between 79th Street and Foxborough Drive.

The scope of work included ductile iron and PVC water main installation, water main abandonment, water service line replacement, new fire hydrants, horizontal directionally drilled water main, boring and jacking, encasement, intermittent storm sewer and sanitary sewer service replacement, driveway replacement, pavement patching, and parkway landscaping throughout residential neighborhoods and along County Line Road.

Coordination efforts included public outreach to the Carriage Way Subdivision. Permitting efforts included coordination with the Cook County Department of Transportation and Highways and the IEPA. The total approximate length of the improvements was 2,928 feet (0.55 miles).

Client Contact:
David Preissig
Public Works Director
(630) 323-4733, Ext. 6000
dpreissig@burr-ridge.gov



Thomas Engineering Group (TEG) is well-suited to perform services required for the FY23-FY25 Road Projects and is capable of providing the City of Wood Dale with quality service and exceptional value. Our key personnel, Kevin VanDeWoestyne, P.E., ENV SP, Municipal Department Head, and John Gatses, P.E., Construction Project Manager/Resident Engineer have outstanding experience with administering Local Agency Capital Improvement Programs (CIP).

The following key personnel have been designated to serve the City in their proposed roles outlined below from our local Aurora and Oak Brook offices. Their relevant experience includes Phase II design and Phase III construction engineering in all aspects of municipal engineering including, but not limited to, roadway reconstruction, roadway rehabilitation or grind and overlay projects, sewer and water main replacement, trenchless utility projects, drainage improvements, traffic signals, sidewalk, and street lighting programs.

TEG has an excellent background in designing and overseeing various types of roadway and utility CIP projects on behalf of numerous DuPage County municipalities including, but not limited to, the City of West Chicago, City of Warrenville, City of Wheaton, City of Wood Dale, Village of Burr Ridge, Village of Carol Stream, Village of Lisle, Village of Lombard, and the Village of Woodridge.

Kevin VanDeWoestyne, PE, ENV SP. – Client Manager

Mr. VanDeWoestyne will lead this project for TEG and will serve as the primary client liaison. His experience with locally and federally funded projects and familiarity with the area make him an excellent fit for this project, and he and his team are available for this project. For the past 14 years, he has led a municipal team with the design and oversight of approximately 30 miles, or \$30 million, of roadway improvements in the City of West Chicago. He will oversee the design staff and provide QC/QA.

John Gatses, PE – Project Manager and Resident Engineer

Mr. Gatses has over 15 years of experience in design, inspection, and construction of roadways, bridges, and other transportation-related structures. He also has extensive knowledge in plan preparation and constructability reviews, construction administration, multiple agency coordination, and public relations and community outreach. His construction management experience includes roadway rehabilitation, ADA upgrades, multi-use path construction, retaining walls, box culverts, large volumes of earthwork, and erosion and sediment control.

Zachary Jaydos, PE – Assistant Resident Engineer

Mr. Jaydos has 8 years of experience on local agency roadway and underground utility projects. His key experience includes oversight of roadway rehabilitation, drainage improvements, curb and sidewalk removal and replacement, and ADA sidewalk ramp improvements. He has vast experience with IDOT policies and procedures on federally funded projects, including construction administration and documentation.

Christopher DeYoung, PE, PLS – Chief Surveyor

Mr. DeYoung has over 15 years of land surveying, design, and construction experience. He is responsible for supervision of surveying staff and budget, subconsultant management, project schedules, and delivery.



PROJECT EXPERIENCE

PHASE I AND II, CITY ENGINEERING SERVICES, 2008 - CURRENT, CITY OF WEST CHICAGO

- Project Principal/Client Liaison. TEG provides comprehensive design, planning, programming, cost estimating, conditional ratings and construction inspection services for various proactive Capital Improvement Programs including roadway resurfacing, roadway reconstruction, drainage, sewer and water, crack sealing, traffic calming, sidewalk maintenance, pavement marking, and signing projects. Work included securing all applicable permits needed from State, Local and Federal agencies. TEG serves as the City's engineering liaison on contractual issues during construction providing construction observation and contract administration for all CIP surface and infrastructure improvements.

PHASE I, II AND III, VILLAGE ENGINEERING SERVICES, VILLAGE OF INDIAN HEAD PARK

- Project Principal/Client Liaison. TEG provides comprehensive design, planning, programming, cost estimating, conditional ratings and construction inspection services for all Capital Improvement Programs including roadway resurfacing, roadway repairs and reconstruction, storm water improvements, sanitary sewer rehabilitation, asphalt rejuvenation, sidewalk maintenance, pavement marking, and various infrastructure maintenance projects. TEG assists the Village Administrator and Water and Public Works Superintendents with implementation of roadway, sewer, and water capital improvement programs, stormwater management studies, geographic information system (GIS) atlases, and annual maintenance programs. Responsibilities also include securing all applicable permits needed from State, Local and Federal agencies including development and reporting for the Metropolitan Water Reclamation District of Greater Chicago (MWRD) Infiltration/Inflow Control Program (IICP).

PHASE I AND II, SANITARY SEWER REHABILITATION PROGRAM, VILLAGE OF INDIAN HEAD PARK

- Project Principal. TEG provided condition assessment, planning, design, and construction inspection services to the Village for compliance with the Metropolitan Water Reclamation District of Greater Chicago's Infiltration/Inflow Control Program (IICP). As part of this scope, TEG provided both design and construction engineering services to the Village for the rehabilitation of existing sanitary sewer through cured-in-place pipelining (CIPP) and replacement programs.

PHASE II AND III, ANNUAL WATER MAIN PROGRAM, BURR RIDGE, ILLINOIS, VILLAGE OF BURR RIDGE

- Phase II Project Manager. The Village of Burr Ridge hired TEG for Phase II and Phase III for this \$1.1M annual water main replacement project for improvements at two (2) locations in Burr Ridge. The scope of work included ductile iron and PVC water main installation, water main abandonment, water service line replacement, new fire hydrants, horizontal directionally drilled water main, boring and jacking, encasement, intermittent storm sewer and sanitary sewer service replacement, driveway replacement, pavement patching, and parkway landscaping. Coordination efforts included public outreach to the Carriage Way Subdivision. Permitting efforts included coordination with the CCDOTH and the IEPA.

PHASE II AND III, 2021 MFT RESURFACING PROJECT, ILLINOIS DEPARTMENT OF TRANSPORTATION AND VILLAGE OF WOODRIDGE

- Project Principal. TEG provided survey, design, and construction engineering services for this \$1.6M MFT funded pavement resurfacing and reconstruction project. The scope of work included HMA surface removal, HMA paving, sidewalk repairs, curb repairs, driveway repairs, utility structure adjustments, pipe underdrains, pavement markings, and final restoration. TEG prepared final plans and MFT specifications and secured IDOT approval. TEG also prepared the ILR10 NPDES permit for pavement reconstruction located in the floodplain.

PAVEMENT ANALYSIS AND ROADWAY INVENTORY, VILLAGE OF FOX LAKE

- Project Principal. TEG was hired by the Village of Fox Lake to perform pavement condition ratings for over 50 centerline miles of local owned roads. The roadway inventory consisted of multiple types of pavement composition.

KEVIN VANDEWOESTYNE

PE, ENV SP
Client Manager

EDUCATION

Bradley University
Peoria, IL
Bachelor of Science,
Civil Engineering

PROFESSIONAL REGISTRATIONS

Professional Engineer:
Illinois 062-061311
Issued: 12-22-2008

ISI Envision™ Sustainability Professional

PROFESSIONAL ASSOCIATIONS & RECOGNITIONS

American Society of Civil Engineers
American Council of Engineering Companies - Illinois

SELECTED CONTINUING EDUCATION

IDOT QC/QA PROGRAM
Documentation of Contract Quantities
IDOT OTHER
APWA/IDOT Project Finalization Procedures Seminar 2006
ICORS 2008 Training Seminar
MISTIC Database for IDOT Construction

ACEC

Total Quality Pavement Management and Superpave for the Local Agency

SAFETY

Fall Protection Regulation & Equipment Familiarization
Confined Space Regulation & Equipment Familiarization

MERIDIAN PROLIANCE WEB BASED PM SYSTEM

Construction Phase Process Drawing Construction Management Course
WBPM Coordinator

LAKE COUNTY STORMWATER MANAGEMENT

Designated Erosion Control Inspector Workshop



PROJECT EXPERIENCE

PHASE I AND II, CITY ENGINEERING SERVICES, 2008 - CURRENT, CITY OF WEST CHICAGO – Project Manager and Resident Engineer. TEG provides comprehensive design, planning, programming, cost estimating, conditional ratings and construction inspection services for various proactive Capital Improvement Programs including roadway resurfacing, roadway reconstruction, drainage, sewer and water, crack sealing, traffic calming, sidewalk maintenance, pavement marking, and signing projects. Work included securing all applicable permits needed from State, Local and Federal agencies. TEG serves as the City's engineering liaison on contractual issues during construction providing construction observation and contract administration for all CIP surface and infrastructure improvements.

PHASE III, HILLSIDE ADDITION AND ROOSEVELT HIGHLANDS SUBDIVISION REHABILITATION PROJECT, CITY OF WEST CHICAGO – Resident Engineer. This roadway resurfacing project involved limited sections of sidewalk and curb and gutter to be removal and replacement. Proposed improvements included pavement milling and hot-mix asphalt (HMA) resurfacing, full-depth HMA pavement patching, intermittent concrete sidewalk, curb ramps, combination concrete curb and gutter removal and replacement, manhole structure repair and adjustments, and thermoplastic pavement markings for pedestrian crossings. The total length of construction covered 2.17 miles of City streets.

PHASE III, COMMERCE DRIVE RECONSTRUCTION PROJECT, CITY OF WEST CHICAGO – Resident Engineer. This project consisted of the reconstruction of Commerce Drive, located south off of Roosevelt Road (IL Route 38), within the City of West Chicago in DuPage County. The project included, but was not limited to, Hot-Mix-Asphalt pavement removal, earth excavation, installation of full-depth aggregate subgrade, Hot-Mix-Asphalt pavement, intermittent curb and gutter removal and replacement, utility structure frame adjustments, final restoration, and all incidental and collateral work necessary to complete the project.

PHASE III, STONE AVENUE STATION RECONSTRUCTION, PHASE III, 2018, VILLAGE OF LA GRANGE – Resident Engineer. This \$1.2M project included replacement of the outbound platform with architectural detailing, platform underpinning, and the construction of a historic mimic bike shelter adjacent to the inbound platform. Work also included complete replacement of the park walk-ways with ADA compliant pedestrian access routes, CIP retaining walls with limestone veneer, large-natural stone retaining walls, and non-special waste handling. TEG responsibilities included overall project management including maintaining a project web-site, extensive public outreach and coordination, constructability review of contract documents, shop drawing reviews, and coordination between the Village of La Grange, Metra, BNSF Railway, Regional Transportation Authority (RTA), and the Illinois Department of Transportation.

PHASE III, GREEN BAY AVENUE RECONSTRUCTION AND E. 84TH STREET NEW CONSTRUCTION, CHICAGO DEPARTMENT OF TRANSPORTATION – Resident Engineer. This project included complete removal and replacement of the deteriorated Green Bay Avenue between 83rd Street and 86th Street. The new and improved roadway consists of PCC Base Course, Warm Mix Asphalt (WMA) overlay and WMA pervious parking lanes. Also, 84th Street was extended through long undeveloped field from Green Bay Avenue to now intersect with Lake Shore Drive. Improvements also included PCC sidewalk and ADA ramp improvements, upgrading the street lights to new LED roadway lights, removing a large concrete retaining wall, earthwork and rock excavation, embankment construction, non-special waste handling, installation of new drainage system (including elliptical and box-culvert pipes), installation of new sanitary sewer, sidewalk installation, driveway replacements, signage, striping, and trees & landscaping. TEG responsibilities included overall project management and contract administration consisting of constructability review of contract documents, utility coordination and management, public outreach and coordination, shop drawing reviews, construction layout verification, construction inspection, and documentation.

JOHN GATSE

PE

Project Manager and Resident Engineer

EDUCATION

University of Illinois at Chicago
Chicago, IL

Bachelor of Arts,
Architectural Studies

Masters of Science,
Civil Engineering

PROFESSIONAL REGISTRATIONS

Professional Engineer:

Illinois 062-065292
Issued: 02-19-2013

PROFESSIONAL REGISTRATIONS

American Public Works Association

SELECTED CONTINUING EDUCATION

IDOT

Documentation of Contract
Quantities
S-33 Geotech Field Testing &
Inspection

ICORS

HMA Level I

PCC Level I

S-19 Pile Foundation Construction
Inspection

Construction Material Inspection
Documentation

Project Closeout

APWA/IDOT

Material Close-out for Resident
Engineers

ISTHA

Project Close-out Processes
Construction Managers Training

Lake County Designated Erosion
Control Inspector (DECI)

Designated Erosion Control
Inspector (DECI)



PROJECT EXPERIENCE

PHASE III, NATIONAL PARKWAY RECONSTRUCTION, VILLAGE OF SCHAUMBURG – Resident Engineer. TEG provided Construction Engineering services for this \$1.2M project funded by Rebuild Illinois funds and administered through IDOT Bureau of Local Roads & Streets. The work consisted of earth excavation, pavement removal, construction of storm sewers, HMA binder and surface course, combination concrete curb and gutter, traffic signal modification, street lighting, tree removal, landscaping, erosion control, thermoplastic pavement markings, and sodding. Responsibilities included overall project management and contract administration consisting of constructability review of contract documents, utility coordination and management, public outreach and coordination, shop drawing reviews, construction layout verification, construction inspection, documentation, MOT, coordination with IDOT Bureau of Local Roads, and Schaumburg Public Works & Engineering staff.

PHASE III, PRINCE CROSSING ROAD LAFO RESURFACING PROJECT, CITY OF WEST CHICAGO – Resident Engineer. The project consisted of the resurfacing of Prince Crossing Road, between Geneva Road and North Avenue (IL Route 64). Work included, but was not limited to, Hot-Mix Asphalt (HMA) surface removal and HMA binder and surface course installation, thermoplastic pavement markings, curb and gutter replacement, sidewalk and ADA sidewalk ramp replacement, and all incidental and collateral work necessary to complete the project.

PHASE I, II, AND III ABBEYWOOD DRIVE AND GREEN TRAILS DRIVE LAFO PROJECTS, VILLAGE OF LISLE – Resident Engineer. TEG provided professional engineering services for the federally funded Abbeywood Drive (08-19-0005) and Green Trails Drive (08-17-0016) LAFO Projects. The projects were programmed for FY 2020 construction with a total cost of \$475K and \$498K, respectively, for resurfacing approximately 0.75 miles between Naper Boulevard and College Road. The proposed improvements included the milling of the existing asphalt surface of the roadway. The improvements included replacing the surface with a Polymerized Leveling Binder and a HMA Surface Course. Existing curb and gutter, sidewalk, and curb ramps were also replaced on an as needed basis.

PHASE III, BARRYMORE-FOREST RESURFACING, ILLINOIS DEPARTMENT OF TRANSPORTATION AND VILLAGE OF RIVERSIDE – Resident Engineer. Provided construction engineering services for just under \$1M worth of street resurfacing projects simultaneously within the Village. Improvements included pavement reconstruction and resurfacing, new and reconstructed ADA ramps, alley and driveway approach replacement, decorative exposed aggregate sidewalk replacement, curb and gutter removal and replacement, pavement marking and the installation of several new storm sewer and sanitary drainage structures. Responsibilities included construction layout and site management, residential outreach, ADA ramp survey and layout and coordination with the Village of Riverside Public Works Department as well as two other active adjacent IDOT contracts to efficiently schedule construction activities and prevent further congestion within the central business district.

PHASE III, P-2017-02 SEWER IMPROVEMENT PACKAGE, CHICAGO DEPARTMENT OF WATER MANAGEMENT, CHICAGO, ILLINOIS – Construction Engineer. Provided construction management services for \$5M worth of sewer improvement projects within the Woodlawn and South Shore neighborhoods. This package included three sewer improvement projects totaling the installation of approximately one mile of 24-inch to 48-inch diameter combination sewer pipe, as well as partial and full depth PCC and HMA road reconstruction, curb and gutter removal and replacement, sidewalk and ADA ramp reconstruction and pavement marking. The package also included four earth retention systems installed in sandy soils up to 30 feet deep for connections to Chicago's MWRD sewer system. Responsibilities included verification of sewer main installation, house drain and water service reconnections, construction layout and site management, utility coordination and management and residential outreach.

ZACHARY JAYDOS

PE
Assistant Resident Engineer

EDUCATION

University of Illinois at Chicago
Chicago, IL
Bachelor of Science
Civil Engineering

PROFESSIONAL REGISTRATIONS

Professional Engineer
Illinois (P062-071998)
Issued: 01-23-2020

PROFESSIONAL ASSOCIATIONS & RECOGNITIONS

American Council of Engineering Companies – Illinois
American Society of Civil Engineers

SELECTED CONTINUING EDUCATION

IDOT
CICQA PROGRAM
Documentation of Contract Quantities
(#18-14075 exp. 11-28-22)
BDE – Special Waste, Construction Projects and Special Provisions
Mixture Aggregate Technician
PCC Level I
ACI
Concrete Field Testing Technician - Grade I

OSHA
30-Hour Construction Safety

NSPE-IL
Clean Construction or Demolition Debris



PROJECT EXPERIENCE

PHASE II AND III, 2020 ROAD REPAIR PROJECT, VILLAGE OF INDIAN HEAD PARK – Chief Surveyor. TEG was hired by the Village of Indian Head Park to provide final Phase II design engineering and Phase III resident engineering services for 0.7 miles of street resurfacing on local streets. Work included pavement surface removal, intermittent curb and gutter removal and replacement, full-depth pavement patching, partial-depth pavement patching, utility structure adjustments, aggregate wedge shoulders, grading and shaping ditches, stabilization of ditches and culvert flared end sections, resurfacing with hot-mix asphalt level binder and surface courses, and landscape restoration. Under separate contract, TEG also prepared final engineering plans and a Cook County Department of Transportation and Highways Maintenance Permit for full-depth HMA pavement patching on Wolf Road (CHS W22) between Big Bear Drive and Acacia Drive. The work involved Class D pavement patching, subgrade stabilization, installation of aggregate shoulders, Thermoplastic pavement markings, raised reflective pavement markers, and traffic control and protection.

CITY OF WEST CHICAGO, ILLINOIS – Chief Surveyor. TEG provided land surveying services for the City of West Chicago under TEG’s continuing contract. Services include topographic survey for the City’s ongoing street program, sidewalk program, water main and sewer rehabilitation, and lift station rehabilitations. services for the city also include easement plats, plats of vacation, dedication plats, and annexation plats.

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS – Chief Surveyor. TEG provided land surveying services for the Village’s 2017/-2021 MFT street reconstruction program. Project included topographic surveying, drafting, and GIS services for various roads throughout the Village.

PHASE I, II AND III, GENERAL VILLAGE ENGINEERING SERVICES, VILLAGE OF INDIAN HEAD PARK – Chief Surveyor. TEG was hired by the Village of Indian Head Park for comprehensive design, planning, programming, cost estimating, conditional ratings and construction inspection services for all Capital Improvement Programs including roadway resurfacing, roadway repairs and reconstruction, storm water improvements, sanitary sewer rehabilitation, asphalt rejuvenation, sidewalk maintenance, pavement marking, and various infrastructure maintenance projects. TEG assists the Village Administrator and Water and Public Works Superintendents with implementation of roadway, sewer, and water capital improvement programs, stormwater management studies, geographic information system (GIS) atlases, and annual maintenance programs. Responsibilities also include securing all applicable permits needed from State, Local and Federal agencies including development and reporting for the Metropolitan Water Reclamation District of Greater Chicago (MWRD) Infiltration/Inflow Control Program (IICP).

PHASE II AND III, 2021 MFT RESURFACING PROJECT, ILLINOIS DEPARTMENT OF TRANSPORTATION AND VILLAGE OF WOODRIDGE – Chief Surveyor. TEG provided survey, design, and construction engineering services for this \$1.6M MFT funded pavement resurfacing and reconstruction project. The total length of the project was 14,643 feet over 19 project locations. The scope of work included HMA surface removal, HMA Paving, sidewalk repairs, curb repairs, driveway repairs, utility structure adjustments, pipe underdrains, pavement markings, and final restoration. TEG prepared final plans and MFT specifications and secured IDOT approval. TEG also prepared the ILR10 NPDES permit for pavement reconstruction located in the floodplain.

PHASE II AND III, CBD ALLEY RECONSTRUCTION, VILLAGE OF WESTMONT – Chief Surveyor. Provided initial topographic and boundary survey along with an as-built survey for this \$1 million alley reconstruction project. The project utilized green infrastructure and sustainable design methods to replace the deteriorated, poorly drained alley pavement with porous brick pavers over pervious concrete pavement, and a new underdrain drainage system with storage under the new alley pavement.

CHRISTOPHER DEYOUNG

PE, P.L.S.
Chief Surveyor

EDUCATION

Purdue University
West Lafayette, IN
Bachelor of Science,
Civil Engineering

Bachelor of Science,
Land Surveying and
Geomatics Engineer

PROFESSIONAL REGISTRATIONS

Professional Engineer
Illinois 062-065116
Indiana PE12000529

Professional Land Surveyor

Illinois 035-003817
Indiana LS22100003

FAA Small UAS Pilot
License No. 4113536

PROFESSIONAL ASSOCIATIONS & RECOGNITIONS

Illinois Professional Land Surveyors Association

SELECTED CONTINUING EDUCATION

IDOT QC/CQ PROGRAM
Documentation of Contract Quantities

DRAFTING AND ENGINEERING SOFTWARE

AutoCAD, Microstation, Geopak

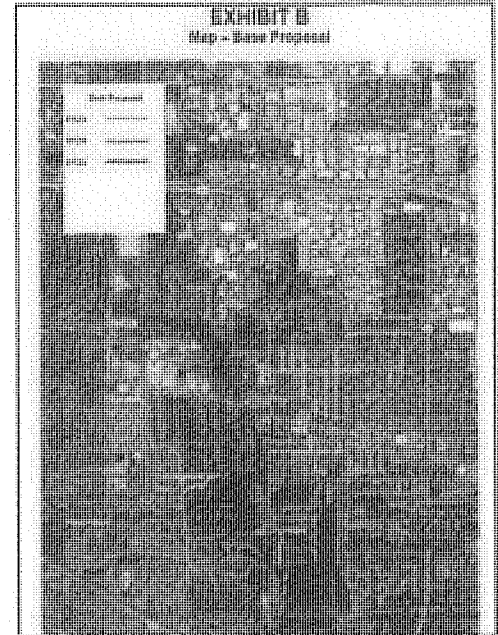
OSHA 30hr Construction Safety and Health Certified



The City of Wood Dale Department of Public Works is seeking the services of an engineering consultant to provide design engineering for the FY23-FY25 Road Projects. This assignment will cover three years' worth of City funded road resurfacing projects. Exhibit B, Map – Base Proposal from the RFP shows that these project are in close vicinity to each other which will allow the ultimate low bidder to construct these with some measure of efficiency.

According to the, RFP, it is anticipated that the City will be receiving a line item appropriation of \$3,000,000 from the State Capital Bill for costs associated with street resurfacing in FY23. Work associated with coordinating these funds through the Department of Commerce and Economic Opportunity is included in the base proposal. Should the funds be delayed or not received for any reason, TEG understands that the City may elect to pursue the Alternate Program locations as specified in the RFP.

According to Addendum No. 1, local funds will be used from the City's General Capital Projects Fund funded by Non-Home Rule Sales Tax. No MFT or other Federal sources will be used.



We understand the City's commitment to street maintenance and investment in the City's infrastructure. According to the Daily Herald, Wood Dale recently unveiled a five-year, \$51 million plan to update existing infrastructure, with nearly half of the \$51.3 million, or \$23 million, spent in 2023. Additional funding sources and local decision may lead to adjustments in the FY23-25 Program amounts. TEG remains flexible and is willing to work with the City during the point of Preliminary Information Gathering prior to each annual Program.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total 2022 - 2026
Bridges	\$ -	\$ 385,000	\$ 2,894,000	\$ -	\$ -	\$ 3,279,000
Streets	\$ 2,640,404	\$ 1,678,231	\$ 1,236,250	\$ 2,082,094	\$ 1,428,479	\$ 9,056,359
Storm Sewers	\$ 8,045,938	\$ 1,330,000	\$ 1,030,000	\$ 1,080,000	\$ 1,080,000	\$ 12,606,938
Sidewalks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,687,342	\$ 3,333,231	\$ 5,170,250	\$ 3,162,094	\$ 2,509,479	\$ 24,912,297

According to the City of Wood Dale's proposed five-year Capital Improvement Plan (CIP) for the Fiscal Years 2022 through 2026, the construction budget for roadway improvements ranges from \$2.6 million to \$1.2 million. However, our proposed pricing provided in Exhibit A is based on the project locations and associated lengths listed in the RFP.

As provided in the RFP, the FY 2023 Street Resurfacing Program, Base Proposal, consists of improving approximately 37,500 linear feet of roadway at 35 locations in 2022. The professional services are anticipated to begin in February to accommodate final design, advertisement, bidding, and construction completion by December 31, 2022. The streets included in the FY 2023 (construction summer 2022) Street Resurfacing Program include the following:

Street Name	From	To	Approximate Length (LF)
Catalpa	Irving Park Road	Elmhurst	2,514
Maple	Irving Park Road	Stoneham	1,666
Cedar	Irving Park Road	Commercial	707
Oak	Commercial	Elmhurst	1,645
Stoneham	Wood Dale Road	Hemlock	3,088



Elmwood	Stoneham	Elmhurst	763
Walnut	Stoneham	Elmhurst	761
Pine	Commercial	Stoneham	883
Poplar	Commercial	Elmhurst	1,650
Itasca	Central	Spruce	2,143
Arlene ^{*^}	Mill	Prospect	1,341
Creel [^]	Beinoris	Sivert	1,048
Sivert	Creel	S Thorndale	1,813
Richert	Central	Dillon	1,234
Windsor	Wood Dale Road	Central	2,643
Potter	Wood Dale Road	Catalpa	2,321
Catalpa	Windsor	Potter	290
Cedar	Windsor	End	556
Elmwood	Potter	Carey Trail	293
Cara	Cedar	End	341
Iroquois	Montrose	End	616
Brookhurst	Wood Dale Road	End	831
Elizabeth Ct	Wood Dale Road	End	857
Clare Ct	Potter	End	749
Sarah Ct	Prospect	End	614
Victoria	Prospect	Jason	276
Jason	Victoria	Victoria	411
Carter [^]	End	Forest View	1,843
Charmille	Addison Road	Carter	1,090
Manning	Paramount	Century	508
Blackhawk Cir	End	Driscoll	375
Blackhawk Ct	Bristol	Driscoll	275
Bristol	End	Blackhawk Ct	390
Driscoll	Blackhawk Cir	Wood Dale Road	235
Bristol	Blackhawk Ct	Devon	745

TEG is prepared to complete Phase II design in accordance with the City's desired deadlines. TEG has the necessary knowledge, skills, and abilities to provide design engineering services for the Street Rehabilitation Program for FY 2023 through FY 2025. TEG has recent and extensive experience and a thorough understanding of street rehabilitation planning and design for local agencies throughout DuPage County.

Work for this project will include asphalt surface removal and replacement, intermittent replacement of deteriorated sections of curb and gutter, and replacement of non-ADA compliant sidewalk ramps. In certain areas, additional storm sewer improvements may be required. The typical scope of construction is expected to include the following:

- Partial or full depth grind, patching and overlay
- Pavement cores to be completed by the designer
- Intermittent curb removal and replacement
- Storm sewer structure adjustments
- Localized drainage improvements to maintain positive drainage
- Curb repair
- Driveway and sidewalk removal and replacement (as necessary)
- ADA curb ramp upgrades
- Pavement markings
- Restoration



TEG understands that resurfacing of streets, regardless of funding (Local, MFT, STP LASO, LAFO, or Maintenance), constitutes an alteration under the ADA, whereby resurfacing triggers the obligation to provide curb ramps where pedestrian walkways intersect the resurfaced streets (according to the BLRS Circular Letter 2013-15).



TEG has experience providing ADA compliant sidewalk plans having provided the planning and design engineering for the City of West Chicago's Annual Roadway and Sidewalk Programs since 2008. In addition, TEG was recently hired by IDOT to provide evaluations of IDOT-maintained curb ramps throughout District 1. This work order consisted of inspecting existing IDOT infrastructure, including cross walks, sidewalks, traffic signals and pedestrian ramps for the purpose of developing an ADA Transition Plan.

TEG understands that the City's roadway network is critical to quality of life in terms of moving people, goods, and services in a manner that is safe and efficient. The City's streets are an investment that must be continuously managed and cared for in order for the City to remain an attractive place to live, work, and visit. TEG also understands that this holds true during construction activities. Therefore, maintenance of traffic and accessibility will be considered as a part of the design. Our proposed team has highly applicable experience, background, and knowledge from working with other DuPage County local agencies.

Understanding from Similar Project Experience

According to the RFP, the FY23-FY25 Programs will not utilize Motor Fuel Tax (MFT) funds and so there will be no requirement that the Departmental processes, as administered through IDOT Bureau of Local Roads and Streets (BLRS). As far as specifications and standards are considered, we recommend following the same design procedure without the IDOT review.

TEG has first-hand experience designing street rehabilitation projects in compliance with local and MFT standards. TEG regularly designs specialty fund type projects and follows these same projects into the field. This enables our staff to take their lessons learned back into the project scoping and design processes. Our experience tells us that for these types of streets and their consistent cross-sectional properties, plan preparation and design of the programs will be relatively quick.

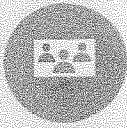
Without IDOT review, the overall review process will be greatly expedited and will include review by the City. TEG will meet with City staff prior to the preliminary plan review to present our analysis and scope. Meeting minutes will be prepared noting review responsibilities and schedule commitments. We have found that this proactive communication leads to quicker and more consistent reviews.

TEG has proven experience with generating accurate budgets on both federally funded and local projects. TEG develops cost estimates according to the Chapter 65 framework of the Illinois Department of Transportation's Bureau of Design and Environment Manual.

Unit cost determinations are made using the historical data methodology based on average unit price databases and bid tabulations maintained by TEG for federal and local let projects. Factors taken into consideration, which may affect itemized unit costs, include production rates, small quantities, specialized equipment, labor rates, fluctuations in commodity pricing, hauling expenses, and incidental items.

TEG understands that the accuracy of engineer's estimates serve as a benchmark to determine whether a project will be awarded. Since 2008, TEG provided design and construction oversight for over 50 major capital improvement projects for the City of West Chicago, designing over \$12 million of municipal improvements. Projects estimated and designed by TEG were constructed at approximately 6%, on average, under contract, by preparing accurate and detailed Plans, Specifications, and Estimates.





Permitting and Coordination

Our key discipline leads made site visits and collected data and photos in order to better understand the context and the nature of the work. After reviewing the available project information, our team determined the appropriate permits which may be required for the FY23-FY25 Programs.

In terms of stormwater permitting, many roadway construction projects typically require a General 404 NPDES Permit Number ILR10 (SWPPP) issued by the IEPA for storm water discharges from construction sites. In this case, the 404 permit does not appear to be required for the Street Rehabilitation Program since pervious areas beyond the limits of the existing pavement are not being impacted. Phase II of the National Pollutant Discharge Elimination System (NPDES) Storm Water Program, beginning in 2003, applies to additional MS4s and construction sites disturbing equal to or greater than one but less than five acres of land. TEG also has experience complying with MS4 requirements.

Key Expertise

The City's scope of work includes from partial grinding, patching and overlay, structure adjustment and sidewalk ADA compliance. TEG staff routinely provides suggested alternatives to rehabilitate local street pavements. Our design staff has provided pavement design for a wide variety of roadway improvements such as mill and overlay projects ranging from 2" grind and overlay, to partial-depth rehabilitation, and complete reconstruction of rural and urban sections, and PCC pavement rehabilitation.

TEG consistently brings "lessons learned" from our Phase III Construction Services back to each new concept and design process to provide a program that will be planned, designed, and constructed in the most cost-effective and productive manner.

To assist in the development of the preferred pavement treatment, consideration will be given to multiple types of pavement rehabilitation. Our staff works closely with IDOT Bureau of Local Roads & Streets and IDOT Mixture Controls to specify the most appropriate and current treatments. **TEG staff brings experience in recognizing the distress and selecting the most appropriate and cost-effective measure(s) to replace aging asphalt and concrete pavements.**

By staying current with the latest treatment technologies and being able to seek out other material and technology experts, our staff has been able to utilize our familiarity with the Pavement Rehabilitation and Local Agency Pavement Preservation (LAPP) guidelines, now known as Local Agency Functional Overlay (LAFO), in accordance with IDOT's Bureau of Design and Environmental Manual and Bureau of Local Roads & Streets Manual, respectively. **Our staff works closely with IDOT Bureau of Local Roads & Streets and IDOT Mixture Controls to specify the most appropriate and current treatments.**

TEG has recent experience in providing pavement preservation techniques for municipalities.

During pavement evaluation, consideration will be given to multiple types of pavement restoration, reconstruction, and maintenance. Our team has extensive and recent experience in programming, evaluating, and executing municipal capital improvement projects. TEG's staff experience includes, but is not limited to:

- MFT Street Rehabilitation
- Concrete Pavement Maintenance Programs
- Curb Replacement Programs
- Crack Filling Programs
- Utility Dig Up Repairs
- Crack Filling Programs
- Street Resurfacing and Reconstruction
- Runway and Taxiway Maintenance Programs
- Parking Lot Rehabilitation
- Sidewalk Replacement Programs
- Micro-Surfacing Programs
- Bike Path Resurfacing and Reconstruction Programs
- Storm Sewer Rehabilitation
- Seal Coating and/or Pavement Rehabilitation



The following is a presentation of our thorough approach to the design elements needed to prepare the FY23-FY25 Road Program as described in the RFP. This process will be followed for both design projects and the initial design steps will be combined for both projects in order to capture some costs savings.

Phase I – Design Evaluation

The goal of the preliminary engineering is to identify the most cost-effective and context-appropriate build alternative and prepare a typical pavement preservation plan that meets the City's desires and budgetary needs. Our process will use the following steps of Data Collection, Project Initiation, Data Analysis, and Alternatives Analysis.

STEP ONE – DATA COLLECTION/PROJECT INITIATION. Before making a predetermined conclusion on the scope of the street rehabilitation technique, TEG will attend a preliminary kick-off meeting with the City to discuss the purpose and need of the project, discuss the project context, and refine the scope as necessary to develop a shared understanding of the project.

The purpose of the kick-off meeting will be to walk through each element related to project scope to identify critical project constraints and develop a shared understanding of the project. Specifically, Kevin VanDeWoes-tyne, P.E., Client Manager, and our proposed Project Manager, will lead a discussion in which all parties will have ample opportunity to weigh in and convey their project expectations, preferred methods and materials, installation techniques, technical challenges, site history, utility challenges, access, staging, and constructability. Each of these topics will be discussed in terms of risks to cost, schedule, operations, maintenance, and resident/business impacts. Some tasks that are noted below may partially drop out from the scope as they may not be applicable to streets included in the FY23-FY25 Road Projects. The TEG Team will evaluate the conditions of relevant features and collect the necessary data required for determining the scope of construction for the existing street pavements.

Data will be obtained from various City departments (i.e. their Geographical Information System (GIS) department) for development of the base drawings for the project. Other types of data that may have to be gathered include:

- a. As-builts/record drawings (if available)
- b. Aerial images
- c. Right of way plans
- d. Sidwell maps
- e. Utility Information
- f. Water and sewer main atlases
- g. Any other applicable standards and/or special provisions

Existing utility structures and pipes within the City ROW will require survey and information to determine utility structure rim elevation, materials, and condition ratings. Depending on the City's desired approach, existing utilities/utility structures may need to be adjusted or repaired. We understand that there is currently not any plans for repair of existing structures but if there is a drainage issue that can be solved with minor storm sewer work it makes sense to do this work along with the resurfacing and not destroy new pavement for a repair in the near future.

In combination with the data collection discussed above, field visits will be required to verify the collected data and to acquire additional field conditions not found on any documentation. These steps together lead to the ultimate goal of creating base drawings that accurately represent existing conditions.

TEG will coordinate with City's contracted material testing firm to obtain pavement cores, as necessary, to determine the conditions and thickness of the existing roadway pavement and subbase.

STEP TWO – DATA ANALYSES/ALTERNATIVE ANALYSIS. The TEG Team will provide several design alternatives using the data collected in STEP ONE to identify several cost-effective strategies for given pavement distresses for a variety of budget levels. Stormwater conveyance issues will also be identified in this STEP and shared with City staff to identify the preferred scope of improvement. In order to evaluate the alternatives, TEG will prepare an alternatives analysis document that will quantitatively and qualitatively compare each of the concept alternatives in terms of impact, benefit, cost and overall ability to meet the purpose and need of the project. These analyses will consist of:

- a. Establish maintenance and rehabilitation schedule for each treatment alternative
- b. Estimate the cost of each treatment alternative
- c. Analyze the concepts for the best treatment strategy based on cost and sustainability

Design Assumptions

For clarity, TEG offers the below list of design assumptions, based on our understanding of the FY23-FY25 Road Program.

1. No water main utility work is anticipated for any project location.
2. No right-of-way or easement acquisition will be necessary for any project location.
3. Street lighting design will not be necessary for any project location.

Phase II – Development of Construction Documents

Construction documents will be developed following decisions made in the review and comment. Data from this inquiry will be included in the plans for affected utilities. Estimates of cost and time will be prepared and maintained to track construction costs and schedules. At this point in the design effort will be concentrated on FY23 (construction in summer 2022) roads in order to get this set of plans ready for bid in the spring. Upon completion of the FY23 Program and adoption of the budget for the FY24 Program, this step will restart with the FY24 plans.

STEP THREE – DEVELOPMENT OF PRELIMINARY PLANS, SPECIFICATIONS, AND ESTIMATES (PS&E). Once the preferred alternative is chosen, TEG will advance the project's design to a 30% completion level and base drawings will be prepared in the CAD format of the City's preference. Preliminary plans and specifications will be completed which include all project areas and components. Sheet scales will be determined during their creation. The project will be designed in English units.

It is anticipated that intermittent curb and gutter, driveway, and sidewalk removal and replacement will be required on a case-by-case basis. As such, survey shots may be required in curb and gutter flow lines and/or locations of drainage and utility structures. Following finalization of the base drawings, a plan in hand review will be performed to verify their accuracy.

These locations will be determined by a cursory field check accompanied by a member of the City Public Works staff. Adjustments to drainage and utility structure frames and lids may be required.

STEP FOUR – PRELIMINARY PS&E SUBMITTAL AND CITY REVIEW. With comments received from the field checks described in STEP THREE, TEG will advance the project's design to a 60% completion level. The TEG Team will assist the City with early utility coordination beginning at this stage by sending a notice to all utilities located within the limits of the affected right of way.

TEG will perform an internal QC/QA review prior to any submittals to the City or permitting agencies.

STEP FIVE – FINAL PS&E SUBMITTAL AND CITY REVIEW. Once all preliminary review comments have been received, TEG will prepare plans, specifications and estimates for the Final Submittal.

During the 60% and 90% submittals, the various permits will be submitted in accordance with resource agency requirements and project schedule. See the Permitting Section below for additional details about Permitting requirements.



STEP SIX – PROJECT ADVERTISEMENT/BID ASSISTANCE. Once all final review comments have been cleared and approved, TEG will engage the City prior to advertisement. This proposed task will include the preparation of contract documents including plans and bid packages for the rehabilitation of the City's local streets. TEG will duplicate and transmit all bid documents as necessary.

TEG will also attend the pre-construction meeting and provide complete bid assistance following with Request for Information (RFI) assistance during the construction of the project. We understand that the FY23 Program will be out to bid in the spring 2022.

Construction Plans and Contract Documents

A standard set of construction plans and contract documents will be prepared for this project and are anticipated to include the following items.

- a. **Title Sheet:** Includes location map, index of drawings, index of IDOT statewide standards, contact information, seal and signature blocks.
- b. **General Notes and Summary of Quantities:** Includes all general notes applicable to this project, list of all calculated quantities of construction materials with specialty item designations, IDOT pay code numbers, IDOT pay item descriptions, units, and total quantities
- c. **Typical Sections:** Includes existing and proposed typical sections with IDOT pay items, hot mix asphalt mixture requirement tables, and any other necessary details.
- d. **Utility Plan & Profile Sheets (as necessary):** Includes all details necessary for storm sewer construction.
- e. **IDOT Standard Details:** Includes details applicable to the project.
- f. **Wood Dale Details:** details that are included in the engineering standards manual that can be incorporated into this plan set.
- g. **Special Provisions:** Includes the necessary IDOT and City standard language for construction.

Permitting

TEG will assist the City by preparing all permit submittals necessary for the projects. This includes but is not limited to permits through Wood Dale for this project.

Phase III – Construction Engineering

TEG understands the need and value of an annual street rehabilitation program for the City of Wood Dale, and our proposed team members are excited about the opportunity. We believe our team will provide the City with sound technical advice and solutions to unforeseen issues. We look forward to being an extension of the Public Works Department that will aid in the successful completion of the project.

TEG staff prides itself on communication prior to and during construction activities with City staff, and as important, residents and businesses. On this project, we will work with City staff to determine the best method of communication to the public regarding construction activities. Our RE will focus on maintaining two-way traffic and access to side streets, driveways, and entrances. Regardless of the method used for communication, our RE's contact information will be provided on the different forms of communication which allows stakeholders concerns to be addressed promptly and in a professional manner. Quality communication will alleviate many complaints to the City.

Similar to Phase II design engineering services, TEG has extensive experience providing the highest quality Phase III construction observation services, for both roadway resurfacing and reconstruction projects. ***Our goal is to ensure construction is completed in a timely manner without unforeseen delays, with minimal impact to adjacent property owners, and within budget.*** For this project, TEG proposes the following resident engineering services.



PRE-CONSTRUCTION PHASE:

1. Attend preconstruction meeting, conducted locally, with City representatives.
2. Discuss goals, objectives, expectations, and concerns of the project with City representative.
3. Review contractor's schedule for compliance with contract.
4. Remind contractor that the schedule is to be maintained and will be discussed daily.
5. Prepare a project contact list with names, addresses, phone and fax numbers (including 24 hr. contact numbers as applicable) for all contractors, subcontractors, engineering personnel, and material suppliers on the project.
6. Familiarize with all project permits and requirements.
7. Verify layout control.
8. Prepare maintenance of traffic checklist and review MOT for improvements.
9. Assist bus companies and garbage collection services with establishing alternate routes during construction.
10. Review with contractor the record drawing requirements.

CONSTRUCTION PHASE:

1. Check and approve, or reject and request re-submittal, of any submittals made by the contractor for compliance with the contract documents. Submittals shall be reviewed and responded to within seven (7) days of receipt.
2. Observe the progress and quality of the executed work. Determine if the work is proceeding in accordance with the Contract Documents. TEG will keep the City informed of the progress of the work, guard the City against defects and deficiencies in the work, advise the City of all observed deficiencies of the work, and disapprove or reject all work failing to conform to the Contract Documents.
3. Maintain daily contact with the City. Inform them of progress on the project as well as any cost or quality related issues that may develop. Also help to coordinate between the contractor and any other agency officials that may have an interest in the project.
4. Provide liaison functions to facilitate coordination of contractors, utilities (Nicor, AT&T, Comcast, ComEd, etc.), affected City Departments, and affected property owners by dispersing information and holding meetings. Maintain daily contact with utility companies and their contractors to monitor compliance with proposed schedules.
5. Provide extensive on-site observations of the work in progress and field checks of materials and equipment through the Resident Engineer or Inspector, who will:
 - Coordinate with residents regarding City policies and procedures. Answer residents' questions concerning the policy, program, and the project.
 - Using recent U.S. Access Board's ADA update material, TEG will verify that all sidewalks comply with the latest ADA guidelines.
 - Serve as the City liaison with the contractor working principally through the contractor's field superintendent.
 - Cooperate with the contractor in dealing with the various local agencies having jurisdiction over the Project in order to complete service connections to public utilities and facilities.
 - Be present whenever the contractor is performing work on-site, associated with the project.
 - Attend all construction conferences. Arrange a schedule of progress meetings and other job conferences as required. Maintain and circulate copies of records of the meetings.
 - Verify and spot check contractor layout. Establish a staking verification program with contractor to ensure staking is completed in a timely manner

- Perform periodic barricade checks. The inspection shall be made between sunset and sunrise. Notify the contractor of, and take appropriate steps to correct, any deficiencies noted.
 - Review all change order requests, answer all construction questions, and interpret all specifications.
 - Maintain orderly files of correspondence, reports of job conferences, shop drawings and other submissions, reproductions or original contract documents including all addenda, change orders and additional drawings issued subsequent to the award of the contract.
 - Prepare payment requisitions and change orders. Review applications for payment with the Contractor for compliance with established submission procedure and forward them with recommendations to the City. Provide the City a regular update on estimated final costs of the project. This will involve timely incorporation of any change orders and accurate quantity take-offs of remaining items.
 - Prior to final inspection, submit to the contractor a list of observed items requiring correction and verify that each correction has been made.
 - Review contractor's progress on a regularly scheduled basis (weekly or other appropriate interval) and update the progress schedule. Compare actual progress to the contractor's approved schedule. If the project falls behind schedule, work with the contractor to determine the appropriate course of action to get back on schedule. TEG will be proactive in tracking the project, monitoring progress, anticipating and responding to potential conflicts that could delay completion and working with the contractor to expedite the completion of the work whenever possible, always mindful of impacts to the project budget.
 - Arrange for Quality Assurance (QA) material testing with the City's QA material testing consultant (under separate contract with the City).
 - Coordinate Quality Control (QC) material testing with the contractor's quality control team and schedule all necessary inspections in order to keep the work proceeding in a timely fashion.
 - Except upon written instructions of the City, the Resident Engineer or Inspector shall not authorize any deviation from the Contract Documents.
 - Be present whenever the contractor is performing work on-site, associated with the project.
 - Monitor and document erosion control and ensure conformity with the plans and standards.
6. Maintain an inspector's daily report and field book, recording hours on the job site, weather conditions, general and specific observations, daily activities, quantities placed, inspections, decisions, and list of visiting officials.
 7. TEG staff has portable laptops and smart phones which enable staff to remotely communicate immediately. TEG prefers to have its staff in the field rather than in the field office. This allows TEG staff to verify files and resources in the field (vehicle) in lieu of leaving the site to look up a reference in the field office. Having a laptop with internet access is a necessity for being effective.
 8. Determine if the project has been completed in accordance with the contract document and if the contractor has fulfilled all obligations.

POST-CONSTRUCTION AND PROJECT CLOSE-OUT:

1. Follow the recent IDOT guidelines outlined at IDOT recent seminar TEG attended. Following these guidelines help expedite the job closeout process.
2. Expedite project close-out by providing final quantity measurements to the contractor throughout the project, instead of waiting until the end.
3. Expedite acceptance of the project by maintaining a running punch list that informs the contractor of any deficient items and allows them time to correct deficiencies during the course of construction.
4. Conduct a final inspection with the City and prepare a final punch list of corrective or incomplete work.
5. Expedite final acceptance by obtaining material inspections and certifications before the items are incorporated in the project.



6. Verify that all punch list items have been completed and make recommendations to the City for final acceptance. Assist the City in determining if the project was completed in accordance with the contract documents.
7. The Resident Engineer shall deliver a draft of the record drawings for the underground utilities within one month of the substantial completion of the construction of the underground utilities. This submittal shall include the individual service location sheets. TEG understands the need to close out a project quickly.
8. Document the location (vertically and horizontally) of sewer and water services if applicable.
9. Our staff has ICORS/CMMS experience and has taken the RE Visual training class (MISTIC) at IDOT District 1.
10. Our entire Construction staff is currently certified in IDOT's Documentation of Quantities to ensure proper measurement and payment of the work performed.
11. Maintain open lines of communication with residents, business owners, and property owners affected by or adjacent to the work.
12. Utilize City preferred method(s) for public communications.

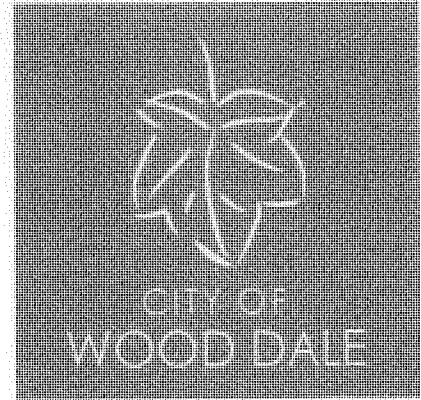
TEG recently hosted seminars with IDOT Construction and Materials personnel regarding closeout procedures and material inspection documentation.

Proposed Schedule

It is our understanding that the design is to be completed by the early spring 2022 to accommodate the advertisement and bid opening in April/May and construction in the summer 2022. Our team is available immediately to begin working on the preliminary information gathering, geotechnical investigation, study and report phase, and preliminary design phase.

	Project Milestones	Completion Date
Preliminary Engineering	Consultant Selection / Scoping / Negotiations	February 2022
	Board of Trustees Approval / Notice to Proceed	February 2022
	Early Coordination/Kick-Off Meeting	February 2022
	Preliminary Information Gathering	February 2022
	Geotechnical Investigation	February 2022
	Study and Report Phase	March 2022
	Preliminary Design Phase	March 2022
	City Review	March 2022
	Final Design Phase	April 2022
	City Review	April 2022
	Project Milestones	Completion Date
Construction	Advertise for Bidding	April/May 2022
	Bid Opening	May 2022
	City Board Approval	May 2022
	Preconstruction Meeting	June 2022
	Construction	June – November 2022



RETURN WITH PROPOSALSubmitted By: Kevin VanDeWoestyneCompany Name: Thomas Engineering Group, LLCContact Person: Kevin VanDeWoestyneAddress: 2625 Butterfield Road, Suite 209WCity, State, Zip: Oak Brook, IL 60523Telephone: (855) 533-1700Fax: (855) 533-1700

**City of Wood Dale
DuPage County, Illinois**

**NOTICE TO CONTRACTORS
CONTRACT DOCUMENTS
SPECIFICATIONS**

FOR

**CITY OF WOOD DALE, ILLINOIS
2021 Street Improvements**

**Nunzio Pulice, Mayor
Lynn Curiale, City Clerk**

Prepared By:

**City of Wood Dale, Public Works Department
404 N. Wood Dale Road
Wood Dale, Illinois 60191**

**CITY OF WOOD DALE, ILLINOIS
2021 Street Improvements**

DEFINITIONS

1. Owner - The officials, employees, and agents of the City of Wood Dale, Illinois.
2. Director - The City of Wood Dale's Director of City Services or his designee.
3. City - The geographic area of the City of Wood Dale, Illinois.
4. Contract - The agreement created by and consisting of the Contract Documents.
5. Contract Documents - The following documents including the Definitions, General Terms and Conditions and Instructions to Bidders, Special Instructions, Proposal, Specifications, Special Provisions, Disclosure of Beneficiaries. Certifications, and attachments, together with all addenda issued prior to the award of the Contract supplementing or modifying any of those documents.
6. Contractor of General Contractor - The party contracting for the work.
7. Days - Unless otherwise stated, days as used herein will be understood to mean calendar days.
8. Completion Date - Date on which the work as described herein is to be completed, as set forth in the Contract.
9. Final Acceptance - The work shall be deemed to have been finally accepted after it has been determined that the Contractor has complied with the Specifications and other Contract Documents.
10. Specifications - Specifications identified in the Contract.
11. Subcontractor - Secondary Contractor engaged by the Contractor.
12. Supplier - Any vendor supplying materials, equipment, or apparatus.

**CITY OF WOOD DALE, ILLINOIS
2021 Street Improvements**

**GENERAL TERMS AND CONDITIONS
AND INSTRUCTIONS TO BIDDERS**

THE GENERAL RULES AND CONDITIONS WHICH FOLLOW APPLY TO EACH FORMAL INVITATION TO BID ISSUED BY THE CITY OF WOOD DALE, UNLESS OTHERWISE SPECIFIED. BIDDERS OR THEIR AUTHORIZED REPRESENTATIVES ARE EXPECTED TO FULLY INFORM THEMSELVES OF THE CONDITIONS, REQUIREMENTS, AND SPECIFICATIONS BEFORE SUBMITTING BIDS. FAILURE TO DO SO WILL BE AT THE BIDDER'S OWN RISK, AND HE CANNOT SECURE RELIEF ON THE PLEA OF ERROR.

INSTRUCTIONS TO BIDDERS

WOMEN AND MINORITY OWNED BUSINESSES ARE ENCOURAGED TO SUBMIT BIDS ON THIS PROJECT.

FEDERAL LABOR STANDARDS AND PREVAILING WAGE RATES WILL APPLY TO THIS PROJECT.

1. **PROPOSAL FORMS HAVE BEEN FURNISHED:** Proposals shall be submitted on the forms provided, properly signed in the appropriate place and submitted.
2. **SIGNATURES:** All signatures shall be in handwriting, and no proposal shall be considered unless properly signed by the bidder or his or its legally authorized agent or representative, with addresses given in the correct spaces provided in the Proposal and in accordance with the directions set forth opposite said spaces.
3. **ERRORS IN BIDS:** When an error is made in extending total prices, the unit bid price will govern. Erasures, etc., must be initialed by the bidder prior to submission of the bid.
4. **CERTIFICATIONS AND DISCLOSURE OF BENEFICIARIES:** The Bidder is required to complete the forms listed above and return with the Proposal. Failure to complete and return these forms may be considered sufficient reason for rejection of the proposal.
5. **ACCEPTANCE OF PROPOSALS:** The owner will accept in writing one of the proposals, within sixty (60) days from the date of opening of bids, or the time specified within the specifications, unless the lowest responsible

bidder extends the time of acceptance to the Owner.

6. TAX EXEMPTION: The City of Wood Dale is exempt from Illinois Retailers Occupational Tax (Sec. IROETA); the Illinois use tax (Sec. 3, IUTA), and the federal excise tax as an exempt entity (Sec. 4222, IRC). The City's Tax Exemption Identification Number is E9997-4282-03.
7. PREVAILING WAGE: The State of Illinois requires under Public Works contracts that the general prevailing rate of wages in this locality be paid for each craft or type of work hereunder. This shall include payment of the general prevailing rate for legal holiday and overtime work. It shall be mandatory upon the subcontractor under the Contractor. A copy of the prevailing wage rates is attached to this contract if applicable. If wage rates change during the course of the project, the new rates will be available in the Wood Dale City Clerk's Office. This requirement is in accordance with Public Act 86-799.
8. CHANGE ORDER AUTHORIZATIONS: All Change Orders which authorize a net increase or decrease in the cost of the contract by \$10,000 or more, or in the time of completion by 30 days or more require a written determination supporting the change, executed first by the Contractor, then by the City Council.

All Change Orders which authorize a net increase or decrease in the cost of the contract by less than \$10,000 or in the time of completion by less than 30 days require a written determination supporting the change, executed first by the Contractor, then by the City Manager.

Requests for Change Orders must state that the circumstances said to necessitate the change were not reasonably foreseeable at the time the contract was signed and were not within the contemplation of the contract as signed.

9. EQUAL EMPLOYMENT OPPORTUNITY: In the event of the contractor's noncompliance with any provision of the Equal Employment Opportunity Act, the Americans with Disabilities Act (ADA), the Illinois Fair Employment Practices Act, or the Fair Employment Practices Commission's Rules and Regulations for Public Contracts, the contractor may be declared non-responsible and therefore ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the contract may be canceled or avoided, in whole or in part, and such other sanctions or penalties may be imposed or remedies involved as provided by statute or regulation.

10. ESTIMATED BID QUANTITIES: On "Estimated Bid Quantities," acceptance will bind the Owner to pay for, at unit bid prices, only quantities ordered and delivered. Any reference to forecasted or estimated quantities within the bidding documents is intended to inform the bidder of approximate annual requirements. The Owner may purchase as little as zero (0) percent or as much as one hundred fifty (150) percent of the forecasted or estimated quantities.
11. CONTRACTOR PAYMENTS: Contractor will be paid from funds allocated for the project. Payments will be made according to the Local Government Prompt Payment Act (50 ILCS 505).
12. GENERAL GUARANTY: Contractor agrees to save the City of Wood Dale, its agents, and employees harmless from liability of any nature or kind for the use of any copyrighted or uncopyrighted composition, secret process, patented or unpatented invention, article, or appliance furnished or used in the performance of the contract of which the Contractor is not the patentee, assignee, licensee, or owner.

Contractor agrees to protect the City of Wood Dale against latent defective material or workmanship and to repair or replace any damages or marring occurring in transit or delivery.

Contractor agrees to pay for all permits, licenses, and fees; and give all notices and comply with all laws, ordinances, and rules of the City of Wood Dale and State of Illinois.

13. ASSIGNMENT: Assignment of this contract or any part thereof, or any funds to be received thereunder by the contractor shall be subject to the approval of the Owner.
14. DEFAULT: The contract may be canceled or annulled by the Owner in whole or in part by written notice of default to the Contractor upon nonperformance or violation of contract terms. An award made to the next low Bidder or materials/services specified may be procured on the open market similar to those so terminated. In either event, the defaulting Contractor (or his surety) shall be liable to the City of Wood Dale for costs to the City in excess of the defaulted contract prices provided, that the Contractor shall continue the performance of this contract to the extent not terminated under the provisions of this clause. Failure of the contractor to deliver materials or services within the time stipulated on his bid, unless extended in writing by the Owner, shall constitute contract default.

15. **INSURANCE:** The Contractor shall procure and maintain for the duration of the contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees, or subcontractors.

A. Minimum Scope of Insurance

Coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability Occurrence form with the City of Wood Dale named as additional insured.
2. Insurance Service Office Business Auto Liability Coverage.
3. Worker's Compensation as required by the Worker's Compensation Act of the State of Illinois and Employer's Liability insurance.

B. Minimum Limits of Insurance: (See attachment "A")

ATTACHMENT "A"

CONTRACTORS INSURANCE

Type of Insurance

Limits of Liability

General Liability:

Comprehensive Form
Premises - Operations
Products/Completed Operations
Hazard
Contractual Insurance
Broad Form Property Damage
Independent Contractors
Personal Injury
Explosion and Collapse Hazard
Underground Hazard

Property Damage:

\$1,000,000 each occurrence

Bodily Injury:

\$1,000,000 aggregate

Automobile Liability:

Comprehensive Form
Owned
Hired
Non-owned

**Bodily Injury and Property
Damage Combined:**

\$1,000,000 each occurrence

Excess Liability:

Umbrella Form

**Bodily Injury and Property
Damage Combined:**

\$2,000,000 each occurrence

\$2,000,000 aggregate

**Worker's Compensation and
Employer's Liability:**

\$500,000 each accident

The coverage afforded the additional insureds shall be primary insurance for the additional insureds with respect to claims or suits arising out of operations performed by or on behalf of the Contractor.

If the additional insureds have other insurance which is applicable to the loss, such other insurance shall be on an excess or contingent basis. The amount of the company's liability under the insurance policy shall not be reduced by the existence of such other insurance.

A. Workers' Compensation and Employers' Liability Coverages

The insurer shall agree to waive all rights of subrogation against the City of Wood Dale, its officials, agents, employees and volunteers for losses arising from work performed by Contractor for the City of Wood Dale (negotiable - may not be needed on smaller contracts with limited exposure).

B. All Coverages

Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, cancelled, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the City.

C. Verification of Coverage

Contractor shall furnish the City with certificates of insurance naming the member, its officials, agents, employees and volunteers as additional insureds, and with original endorsements affecting coverage required by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements may be on the forms provided by the City and are to be received and approved by the City before any work commences.

D. Assumption of Liability

The contractor assumes liability for all injury or death of any person or persons including employees of the contractor, or any sub-contractor, any supplier or any other person and assumes liability for all damage to property sustained by any person or persons so occasioned by or in any way arising out of any work performed pursuant to this agreement.

E. Safety/Loss Prevention

* Contractor will provide written confirmation that a safety/loss prevention program was in place at place at least ninety (90) days prior to submitting the bid proposal.

* Evidence of completed employee safety training shall be provided.

F. Regulatory Requirements

* Contractor bidder must comply with all applicable laws, regulations, and rules promulgated by any Federal, State, County, Municipal and/or other governmental unit or regulatory body now in effect or which may be in

effect during the performance of the work. Included within the scope of the laws, regulations, and rules referred to in this paragraph but in no way to operate as a limitation, are Occupational Safety and Health Act (OSHA), Illinois Department of Labor (IDOL), Department of Transportation, all forms of traffic regulations, public utility, Intrastate and Interstate Laws, the Social Security Act of the Federal Government and any of its titles, the Illinois Department of Human Rights, Human Rights Commission, or EEOC statutory provisions and rules and regulations.

* Evidence of specific regulatory compliance will be provided by the contractor, if required by the City.

G. Contractor's Drug-Free Workplace Certification

Pursuant to Chapter 30, Section 580/1 of the Illinois compiled Statutes (30 ILCS 580/1) "Drug Free Workplace Act", the Contractor must certify to the contracting agency that it will provide a drug free workplace that will be included in the bid packet.

H. Sexual Harassment Policy Certification

Contractual, pursuant to Illinois compiled statutes 77511cs 5/2-105 (A) (4) must be in full compliance and have a written sexual harassment policy in place and provide a copy of such written policy to the Illinois Department of Human Rights upon request.

I. Indemnity/Hold Harmless

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

16. SPECIAL CONDITIONS: Whenever special conditions are written into the Specifications, Special Provisions, or Special Instruction which are in conflict with conditions stated in these General Terms and Conditions and Instructions to Bidders, the conditions stated in the Specifications, Special Provisions, or Special Instructions shall take precedence.

**CITY OF WOOD DALE, ILLINOIS
2021 Street Improvements**

-SPECIAL INSTRUCTIONS-

1. Contact Person: For questions and clarifications, or for making an appointment to see the site, please telephone Mr. Alan Lange, Director of Public Works, at (630) 787-3761.
2. Return With Proposal.
 - a. Cover Sheet.
 - b. Signed Proposal.
 - c. Completed Disclosure of Beneficiaries Form.
 - d. Signed Certifications Form.
 - e. Local Public Agency Formal Contract Proposal (BLR 12200)
 - f. Schedule of Prices (BLR 12201)
 - g. Proposal Bid Bond (BLR 12230)
 - h. Affidavit of Illinois Business Office (BLR 12326)
3. This is a Prevailing Wage Contract.

RETURN WITH PROPOSAL

**CITY OF WOOD DALE, ILLINOIS
2021 Street Improvements**

-PROPOSAL-

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

Ladies and Gentlemen:

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

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

Name of Company: Thomas Engineering Group, LLC

Address: 2625 Butterfield Road, Suite 209W

City, State, Zip: Oak Brook, IL 60523

Signed:  Date: 01/24/2022

Title: Principal

*** Continued on next page.**

RETURN WITH PROPOSAL

TOTAL BID PRICE: \$ See Schedule of Prices

- NOTE: Please identify any deviations from the enclosed specifications, or indicate none.

No deviations.

RETURN WITH PROPOSAL

The undersigned acknowledges receipt of addenda as follows:

Addendum, No. 1, dated 01/18/2022

No. 2, dated 01/19/2022

No. , dated

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

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

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

RETURN WITH PROPOSAL

The undersigned further agrees to begin work within ten (10) working days after the executions and acceptance of the Contract, and thereafter to carry on the work diligently and continuously in such manner as to insure final completion and delivery to the Owner of the entire work under contract in accordance with the provisions of the Contract and Detailed Specifications.

Witness our Hand(s) and Seal this 24 day of January, 2022.
my/our

If an individual, sign
and give address.

Address _____

If partnership, sign all
individual names and
give address of each
partner.

Tom Gill [Signature] Gregory Benske [Signature]

Kevin VandeWoestyne [Signature]
Partnership Name

Name and address
of individual partners.

Address Tom: 238 S Kenilworth Ave., Oak Park, IL 600302

Greg: 5581 Chancery Road, Gurnee, IL 60031

Kevin: 11S772 McGrath Lane, Naperville, IL 60561

If corporation, officers duly
authorized should sign,
attach corporate seal.

Corporate Name

ATTEST:

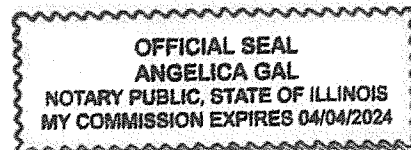
Angelica Gal

Address 362 Sioux Lane, Carol Stream, IL 60188

By Angelica Gal

Secretary

CORPORATE SEAL



RETURN WITH PROPOSAL

CITY OF WOOD DALE, ILLINOIS 2021 Street Improvements

CONTRACT

This CONTRACT, made and entered into this _____ day of _____, 2021, by and between the CITY OF WOOD DALE, an Illinois municipal corporation (hereinafter "City"), and _____ an Illinois corporation (hereinafter "Contractor");

RECITALS

WHEREAS, the City desires to engage the Contractor to provide (hereinafter "Work"), located within the corporate limits of the City of Wood Dale; and

WHEREAS, the Contractor represents itself to be in compliance with Illinois Statutes relating to all matters affecting its status as a corporation operating as a general contractor within the State of Illinois and to have the necessary expertise and experience to furnish such services for the Work upon the terms and conditions set forth herein below:

NOW, THEREFORE, in consideration of the mutual promises herein contained, it is hereby agreed by and between the City and the Contractor that:

I. SCOPE OF SERVICES

The Scope of Services shall be as set forth in the "Notice to Bidders", "Instructions to Bidders", "Special Instructions", "Specifications", and "Special Provisions" prepared by the City of Wood Dale. Should there be a conflict in terms between this Contract and the other documents, which are a component part hereof, this Document shall control.

II. PERFORMANCE OF WORK

Accomplish same in the accord with the Plans and Specifications in full compliance with all of the terms The Contractor shall perform all Work, furnishing all materials and labor, and shall of this Agreement and the requirements of the City.

III. PAYMENT TO THE CONTRACTOR

For the Work, the Contractor shall be reimbursed in accordance with the Proposal. The City shall make payments to the Contractor within thirty (30) days after completion of the Work and upon receipt of an invoice in a format approved by the City.

IV. NO CO-PARTNERSHIP OR AGENCY

It is understood that nothing herein contained is intended or shall be construed to, in any respect, create or establish the relationship of co-partners between the City and the Contractor, or as constituting the Contractor as the general representative or general agent

for the City for any purpose whatsoever.

V. CONTRACT DOCUMENTS

It is further understood that this Contract consists of the following documents which are hereby made a part hereof: the Notice to Bidders, Instructions to Bidders, Specifications, Special Instructions, Special Provisions, Proposal, Performance Bond, Anti-Collusion Affidavit of Compliance, Americans with Disabilities Act of 1990 Certificate, Policy Against Sexual Harassment Certificate, Hold Harmless Agreement, Anti-bid Rigging Certificate, and Drug-free Workplace Certificate.

VI. SEVERABILITY

The parties intend and agree that, if any paragraph, subparagraph, phrase, clause, or other provision of this Contract, or any portion thereof, shall be held to be void or otherwise unenforceable, all other portions of this Contract shall remain in full force and effect.

VII. HEADINGS

The headings of the several paragraphs of this Contract are inserted only as a matter of convenience and for reference and in no way are they intended to define, limit, or describe the scope or intent of any provision of this Contract, nor shall they be construed to affect in any manner the terms and provisions hereof or the interpretation or construction thereof.

VIII. MODIFICATION OR AMENDMENT

This Contract constitutes the entire contract of the parties on the subject matter hereof and may not be changed, modified, discharged, or extended except by written amendment duly executed by the parties. Each party agrees that no representations or warranties shall be binding upon the other party unless expressed in writing herein or in a duly executed amendment hereof, or Change Order as herein provided.

XX. APPLICABLE LAW

This Contract shall be deemed to have been made in, and shall be construed in accordance with the laws of the State of Illinois.

XXI. NEWS RELEASES

The Contractor may not issue any news releases without prior approval from the City Manager nor will the Contractor make public proposals developed under this Contract without prior written approval from the City Manager prior to said documentation becoming a matter of public record.

XXII. COOPERATION WITH OTHER CONTRACTORS

The Contractor shall cooperate with any other Contractors in the City's employ or any matter associated with the Work.

XXIII. NOTICES

All notices, reports and documents required under this Contract shall be in writing and shall be mailed by first class mail, postage prepaid, addressed as follows:

If to City:

Jeffrey Mermuys
City Manager
404 N. Wood Dale Road
Wood Dale, Illinois 60191

With a copy to:

Lynn Curiale
City Clerk
404 N. Wood Dale Road
Wood Dale, Illinois 60191

If to Contractor:

Attention, President

IN WITNESS WHEREOF, the undersigned have placed their hands and seals hereto on the date first above written.

CITY OF WOOD DALE:

ATTEST:

City Manager

City Clerk

CONTRACTOR: *

ATTEST:

By Kevin VandeWoestyne

By Angelica Gal

Its 

Its 

*Contractor will sign contract and submit with the bid proposal; copies of the contract will be provided to Contractor after Bid award.

RETURN WITH PROPOSAL

CITY OF WOOD DALE, ILLINOIS 2021 Street Improvements

-DISCLOSURE OF BENEFICIARIES-

In compliance with City of Wood Dale Purchasing Procedures requiring the disclosure of certain interests by persons applying for permits, licenses, approval, or benefits from the City of Wood Dale:

1. Applicant: Thomas Engineering Group, LLC
Name

2625 Butterfield Road, Suite 209W, Oak Brook, IL 60523
Address

2. Nature of Transaction Sought; for example, license permit approval or sale of products, services, or miscellaneous (explain miscellaneous):

Professional Services

3. Nature of Applicant: (Please check one)

- a. Natural Person: _____
- b. Corporation: _____
- c. Land Trust/Trustee: _____
- d. Trust/Trustee: _____
- e. Partnership: X_____
- f. Joint Venture: _____

4. If applicant is an entity other than described in Section 3, briefly state the nature and characteristics of the applicant:

5. If in your answer to Section 3 you have checked Box b, c, d, or e, identify by name and address each person or entity who is a 7.5 percent shareholder in the case of a corporation, a beneficiary in the case of a trust or land trust, a joint venturer in the case of a joint venture, or who otherwise has a proprietary interest, interest-in profits and losses, or right to control such entity.

Name	Address	Interest
a. <u>Thomas E. Gill</u>	<u>238 S Kenilworth Ave., Oak Park, IL 60032</u>	<u>68%</u>
b. <u>Gregory A. Benske</u>	<u>5581 Chancery Road, Gurnee, IL 60031</u>	<u>21%</u>
c. <u>Kevin C. VanDeWoestyne</u>	<u>11S772 McGrath Lane, Naperville, IL 60561</u>	<u>11%</u>

Name, address, and capacity of person making this disclosure on behalf of the applicant:

Kevin VanDeWoestyne 11S772 McGrath Lane, Naperville, IL 60561

IMPORTANT NOTE: In the event your answer to Section 5 identifies entities other than a natural person, additional disclosures are required for each such entity.

VERIFICATION

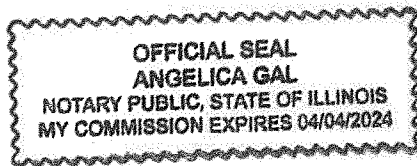
I, Kevin VanDeWoestyne, being first duly sworn under oath, depose and state that I am the person making this disclosure on behalf of the applicant, that I am duly authorized to make this disclosure, that I have read the above and foregoing Disclosure of Beneficiaries, and that the statements contained therein are true in both substance and fact.

By: [Signature] Principal
(Authorized Signature and Title)

Subscribed and sworn to before me this 24 day
of January, 2022


[Signature]
Notary Public

SEAL



**CITY OF WOOD DALE
BID CERTIFICATION FORM**

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

I/we hereby certify that Thomas Engineering Group, LLC is not barred from bidding on this contract as the result of a violation of either Section 33E-3 or 33E-4 of this Article of the Illinois Criminal Code of 1961. Signed: 

Date: 01/24/2022

Title: Principal

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

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

AN ACT to add Article 33E to the "Criminal Code of 1961", approved July 28, 1961, as amended. Be it enacted by the People of the State of Illinois, represented in the General Assembly: Section 1: Article 33E is added to the "Criminal Code of 1961", approved July 28, 1961, as amended, the added Article to read as follows:

ARTICLE 33E. PUBLIC CONTRACTS

Sec. 33E-3 Bid-rigging. A person commits the offense of bid-rigging when he knowingly agrees with any person who is, or but for such agreement would be, a competitor of such person concerning any bid submitted or not submitted by such person or another to a unit of State or local government when with the intent that the bid submitted or not submitted will result in the award of a contract to such person or another and he either (1) Provides such person or receives, from another, information be disclosed to a competitor in an independent, noncollusive submission of bids or (2) Submits a bid that is off such a price, or other material terms, that he does not intend the bid to be accepted.

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

Sec 33E-4. Bid rotating. A person commits the offense of bid rotating when pursuant to any collusive scheme or agreement with another. He engages in a patten over time (which, for the purposes of this Section, shall include at least 3 contract bids within a period of 10 years, the most recent of which occurs after the effective date of this amendatory Act of 1988) of submitting sealed bids to units of State or local government with the intent that the award of such bids rotates, or is distributed among persons or business entities which submit bids on a substantial number of the same contracts. Bid rotating is a Class 2 felony. Any person convicted

of this offense shall be permanently barred from bidding on public contracts in the State of Illinois.

Bidder hereby certifies:

- A. That this bid is genuine and it not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation.
- B. That he has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid.
- C. That he has not solicited or induced any person, firm, or corporation to refrain from bidding.
- D. That he has not sought by collusion or otherwise to obtain for himself any advantage over any other bidder or over the Owner.
- E. That he is not barred from bidding for this Contract as a result of a violation of Section 33E-3 or Section 33E-4 of the Illinois Criminal Code of 1961 (Ill. Rev Stat. ch. 38, Paragraph 33E-1 et seq.).

SUBMITTED: 01/24/2022
Date

FIRM NAME: Thomas Engineering Group, LLC

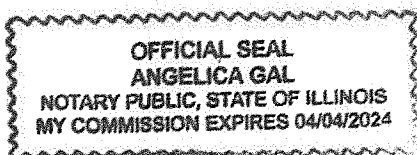
ADDRESS: 2625 Butterfield Road, Suite 209W, Oak Brook, IL 60523

SIGNED BY: [Signature] 01/24/2022
(Signature and Date)
Principal
(Title)

ATTEST: [Signature]
(Secretary)

Subscribed and sworn to before me this 24 day of January 2022.

(Notary Public)



CITY OF WOOD DALE

404 NORTH WOOD DALE ROAD
WOOD DALE, ILLINOIS 60191

CERTIFICATE

Thomas Engineering Group, LLC (hereinafter referred to as
"Contractor") having submitted a bid/proposal for Professional Services to the City
of Wood Dale, DuPage County, Illinois, for
FY23-FY25 ROAD PROJECTS, hereby certifies that:

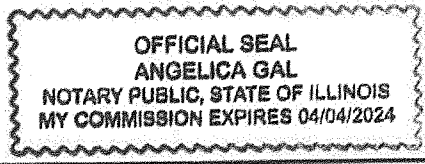
5/2-105(A) (4) including the following information:

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

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

By: [Signature]
Authorized Agent of Contractor

Subscribed and sworn to before me on this 24 day of January 2022.



[Signature]

Notary Public

CITY OF WOOD DALE
CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION

Pursuant to Ill. Rev. Stat. ch. 127 paragraph 132.311 et. seq. ("Drug Free Workplace Act), the undersigned contractor hereby certifies to the contracting agency that it will provide a drug-free workplace by:

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

Dated: 01/24/2022

By: Kevin VanDeWoestyne

Authorized Agent of Contractor

RETURN WITH PROPOSAL

CITY OF WOOD DALE, ILLINOIS 2021 Street Improvements

-CERTIFICATIONS-

Kevin VanDeWoestyne, being first duly sworn, deposes and says that he is Partner of (Partner, Officer, Owner, etc.)

Thomas Engineering Group, LLC
(Corporation / Company)

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

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

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

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

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

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

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

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

INDIVIDUAL:

Signature of Bidder: _____

Business Address: _____

Business Phone Number: _____

Subscribed and Sworn
before me this _____
day of _____, 2021

PARTNERSHIP:

Partnership Name: Thomas Engineering Group, LLC

Signed By: [Signature]

Business Address: 2625 Butterfield Road, Suite 209W

Business Phone Number: (855) 533-1700

Insert Names and Addresses of All Partners:

Thomas E. Gill 238 S Kenilworth Ave, Oak Park, IL 600302

Gregory A. Benske 5581 Chancery Road, Gurnee, IL 60031

Kevin C. VanDeWoestyne 118772 McGrath Lane, Naperville, IL 60561

CORPORATION:

Corporate Name: _____

Signed By: _____

Title: _____

Business Address: _____

Business Phone Number: _____

Insert Names of Corporate Officers

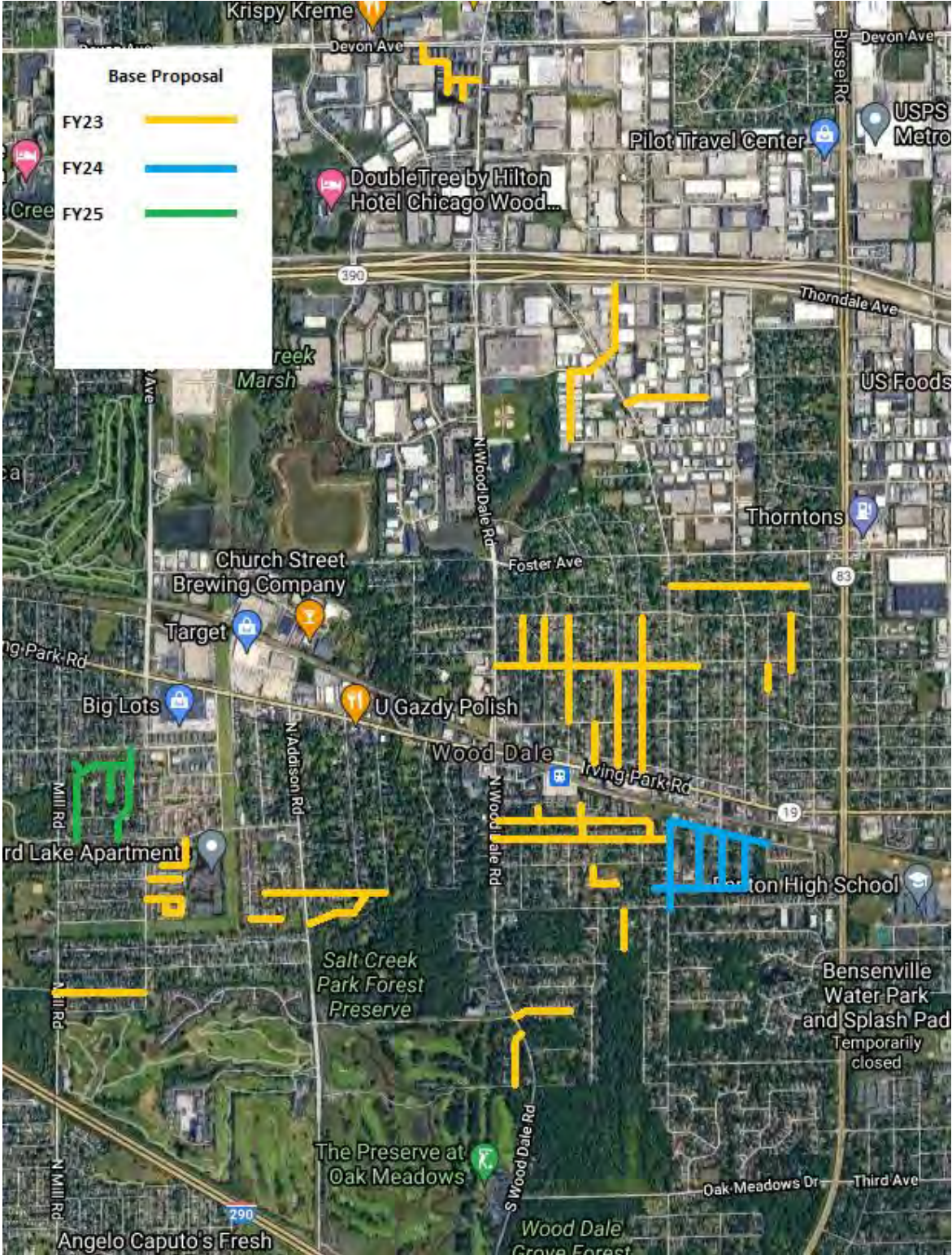
President: Thomas E. Gill

Secretary: Greg Benske

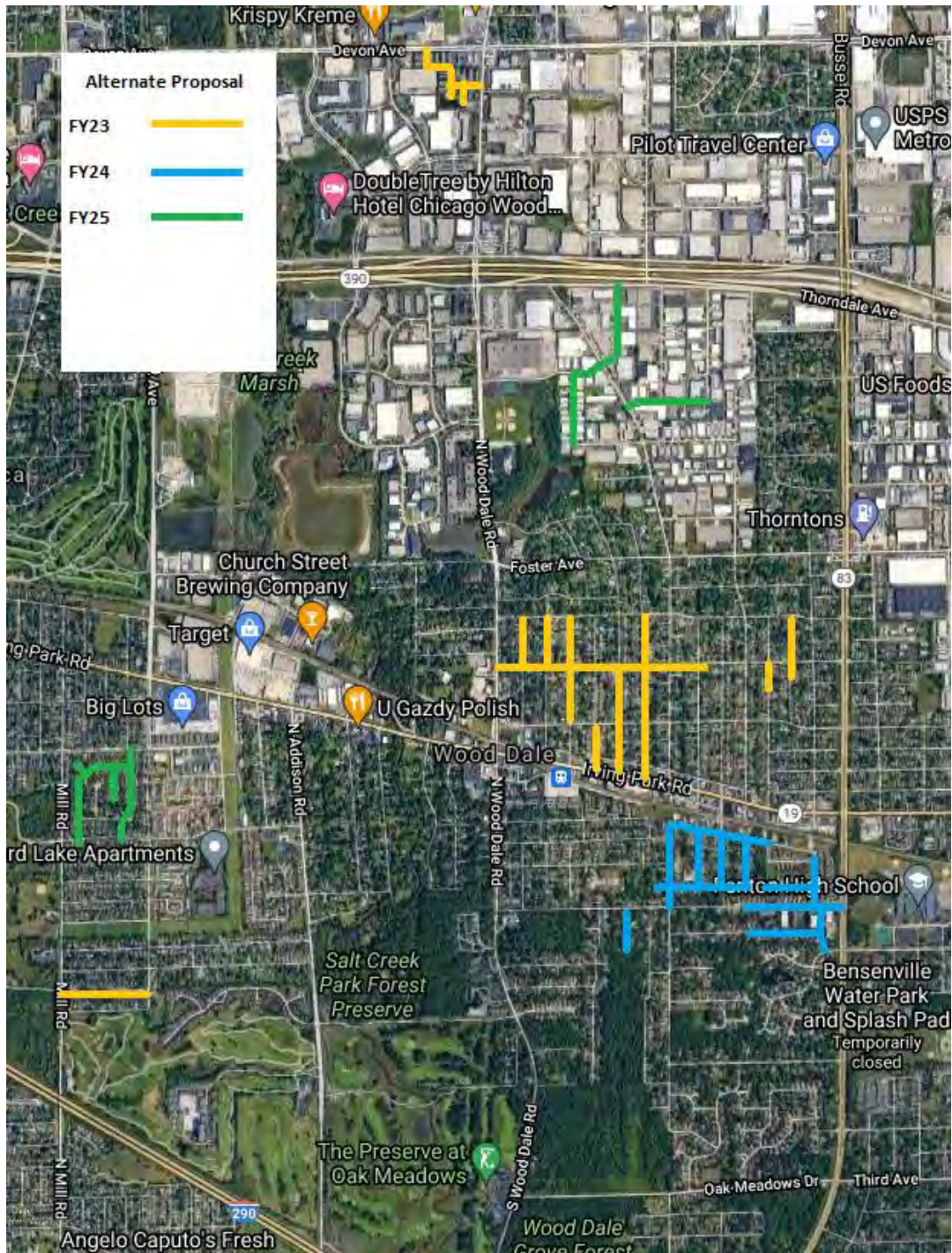
Treasurer: Kevin VanDeWoestyne

Attest: Angelica Gal

Map – Base Proposal



Map – Alternate Proposal





FINANCE & ADMINISTRATION
COMMITTEE MINUTES

Committee Date: December 9, 2021
 Present: Ald. Ames, Catalano, Curiale, Jakab, Messina and Sorrentino, Susmarski and Woods
 Absent: None
 Also Present: Mayor Pulice, Treasurer Porch, Clerk Curiale, City Manager Mermuys, Police Chief Vesta, A. Lange, B. Wilson, K. Buggy
 Meeting Convened at: 7:45 p.m.

APPROVAL OF MINUTES:

Ald. Ames made a motion, seconded by Ald. Curiale, to approve the minutes of the November 10, 2021 meeting as presented. A voice vote was taken, with all members voting aye.

REPORT & RECOMMENDATION

PROPERTY, CASUALTY AND WORKER’S COMPENSATION INSURANCE RENEWAL

DISCUSSION:

Director Buggy explained that the City renews this insurance every year. Last year we asked our broker to go out and do full marketing for the coverage; we tend to alternate years when doing that. Last year it resulted in a new package with IPRF for our Worker’s Comp and Travelers for the rest of the insurance. This year we did a softer outreach and received back a proposal with a small increase of 2% in the non worker’s comp lines of coverage. For the workers comp side there is a larger increase due to Wood Dale’s loss history, so there is not much that can be done about that. The higher risk rating was driven by two pricey accidents in the last two years; one is in process of being settled. She confirmed that the amounts are \$358,479 for workers comp and \$196,000 for the non-workers comp package total which is an increase of \$40,000 from the previous package. The grant amount of \$13,888 decreases the net cost. This is a one-year renewal starting with calendar year January 1, 2022. Ald. Jakab asked if they foresee any problems with Cyber. Director Buggy commented that the City had short notice that Cyber wanted much more and they have gotten a little more difficult to pin down.



VOTE:

Ald. Catalano made a motion, seconded by Ald. Ames, to give staff direction to continue to move forward with the Property, Casualty and Worker’s Compensation Insurance Renewal. A roll call vote was taken with the following results:

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

ITEMS TO BE CONSIDERED AT FUTURE MEETINGS:

- CIP – January 14, 2022
- Budget – February 24, 2022

ADJOURNMENT:

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

Minutes taken by Eileen Schultz



REQUEST FOR COMMITTEE ACTION

Referred to Committee: February 10, 2022
Subject: FY 2021 Audit Report
Staff Contact: Brad Wilson, Finance Director
Department: Finance

TITLE: FY 2021 Audit Report

RECOMMENDATION:

Make a motion to accept the FY2021 Audit Report. Staff will then prepare the needed Resolution for the Council meeting the following week.

BACKGROUND:

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

ANALYSIS:

Attached you will find the FY2021 CAFR, Report on Internal Controls, and TIF Report.

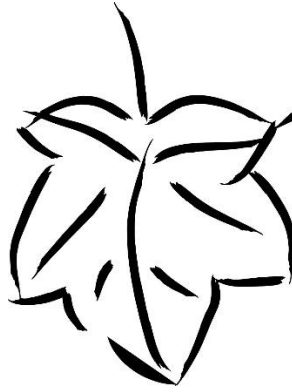
One of the most important pages for the document is page 2 within the “Independent Auditor’s Report” section under Opinions. The section states that the City received an unmodified opinion, which is the highest level of opinion that we can receive.

The results of the fiscal year are presented throughout the remainder of the CAFR. Of note are pages MD&A 1 – MD&A 13 (Citywide), 7 & 9 (Governmental Funds), 11 - 13 (Enterprise Funds), and 16 & 17 (Fiduciary Funds). These pages give an excellent snapshot of various fund types and how they performed during FY 2021. The remainder of the document supports and explains the derivation of the numbers, results, and methodology. The Statistical Section at the end of the document is for information only and therefore is not audited.

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

DOCUMENTS ATTACHED

- ✓ FY 2021 CAFR
- ✓ FY 2021 TIF Report
- ✓ FY 2021 Board Communication (Internal Controls)



City of Wood Dale, Illinois

Annual Comprehensive
Financial Report

For the Year Ended
April 30, 2021

CITY OF WOOD DALE, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2021

Prepared by Finance Department

Bradley W. Wilson
Finance Director

CITY OF WOOD DALE, ILLINOIS
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INTRODUCTORY SECTION

CITY OF WOOD DALE, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2021

Mayor

Annunziato Pulice

City Council

Gandolfo Messina
Art Woods Jr.
Antonio Catalano
Roy Wesley

Peter Jakab
Michael Susmarski
Eugene Wesley
Ralph Sorrentino

City Clerk

Lynn Curiale

City Treasurer

Sandra Porch

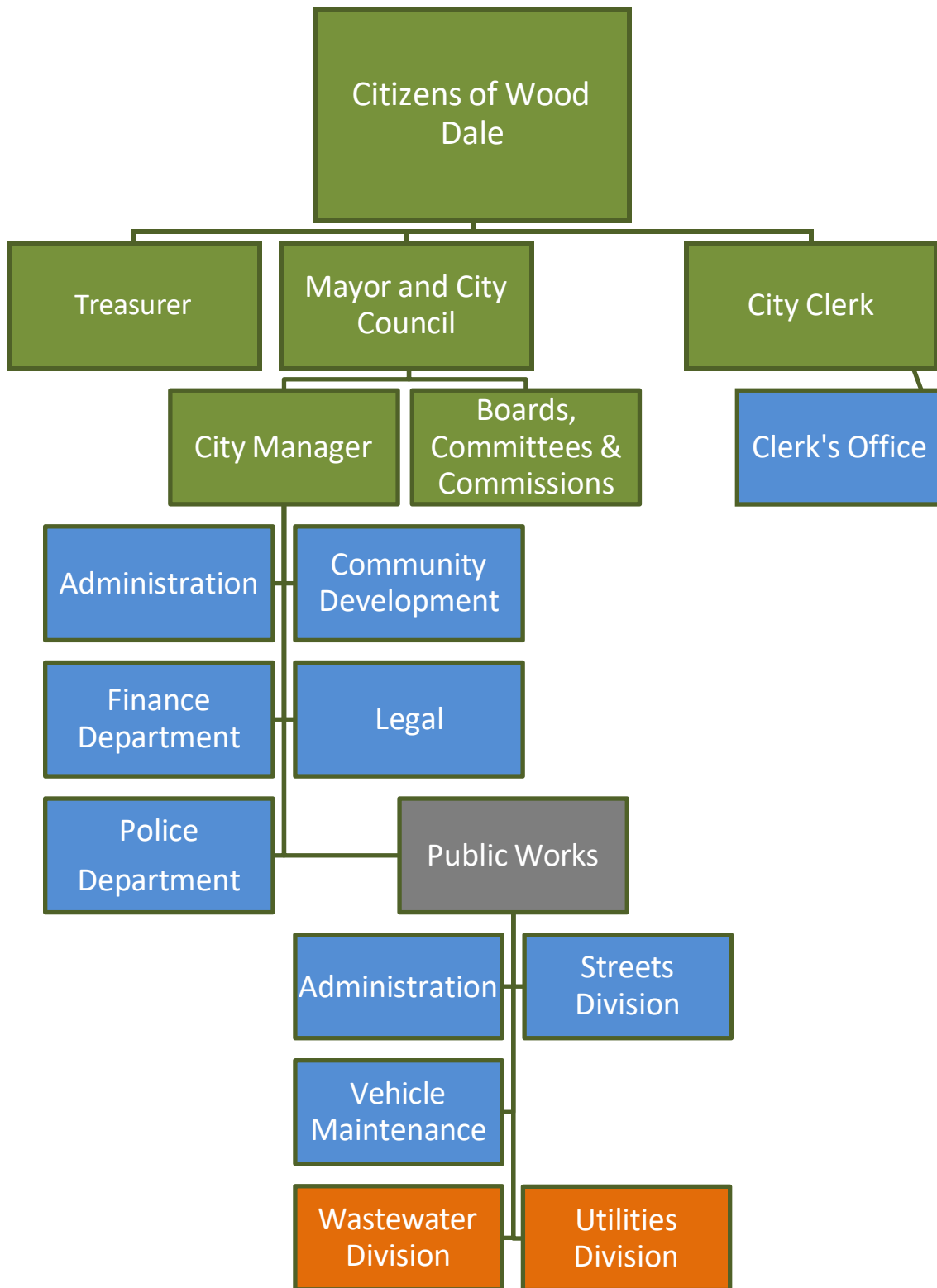
City Manager

Jeffrey Mermuys

Finance Director

Bradley W. Wilson

Organizational Chart



Green – Elected (General Fund)

Blue – General Fund

Orange – Water/Sewer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

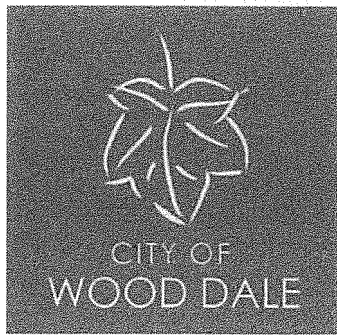
**City of Wood Dale
Illinois**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

April 30, 2020

Christopher P. Morill

Executive Director/CEO



January 28, 2022

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

Ladies and Gentlemen:

Illinois Compiled Statutes require that all municipalities annually publish a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby submit the Annual Comprehensive Financial Report of the City of Wood Dale, Illinois for the year ended April 30, 2021. This report consists of management's representations concerning the finances of the City of Wood Dale. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report.

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

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

The City of Wood Dale's financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The independent auditor concluded that the City of Wood Dale's financial statements for the fiscal year ended April 30, 2021 are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Government

The City of Wood Dale, incorporated in 1928, is located two miles west of Chicago's O'Hare International Airport, and is less than twenty miles west/northwest of the City of Chicago. Wood Dale encompasses an area of almost 4.7 square miles and serves a population of 13,770 residents. The City of Wood Dale is empowered to levy a property tax on real properties located within its boundaries. It is also empowered, by state statute, to extend its corporate limits by annexation, when deemed appropriate by the City Council.

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

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

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

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

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

Local Economy

Wood Dale is a mature community located in the O'Hare Industrial corridor of the Chicago metropolitan area, with limited land for new development. Equalized assessed valuation, (EAV) of real property at the end of the fiscal year totaled \$613,775,044, a decrease of 7.07% over the past decade. However, this valuation is an increase of 3.74% over the previous year. This continues a trend of increases with each of the past 7 years showing increase in EAV. At a rate of 33.3% of market value, the equalized assessed valuation translates into \$1.84 billion of investment in the community.

Approximately 800 businesses operate in the City, many located in the industrial and business parks in the north part of Wood Dale. Despite a respectable return in sales tax revenue after a steady decline over the past four years, the City is still actively seeking methods to attract and retain retailers, primarily focusing on locations in or near the "town center." Redevelopment of this area will occur in tandem with the improvements contemplated for the Irving Park, Wood Dale Road and Metra intersection. Construction on the Elgin-O'Hare Expressway (IL-390) has been completed through Wood Dale, and the City is doing all that it can to position itself to take advantage of this project now and into the future.

Permits for residential construction decreased by 2 (29 to 27) for calendar year 2020 when compared to calendar year 2019. In addition to the decrease in residential permits, Commercial permits decreased by 12, (40 down to 28) in 2020 versus 2019. Other permits (fence, roof, windows, etc.) were up by 88 (692 to 780) in 2020 compared to 2019. Despite the decreases in the residential and commercial permits, the value of the permits in 2020 was the second highest that the City has recorded at over \$58 million, just off the record of \$59 million in 2019.

There is a 250-unit development that is in the works, and construction is anticipated to begin late fall 2022 or early spring 2023. Also, the final buildout of a subdivisions is moving along at a slow but steady pace. These projects, along with the increased interest along the IL-390 corridor will undoubtedly drive these numbers higher in future years.

Long-Term Financial Planning

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

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

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

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

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

Major Initiatives

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

- Continued the implementation of the study on City-wide flooding issues, beginning with studies of the worst areas via a Stormwater Master Plan. These areas will continue be programmed into future CIP projects.
- Obtained a \$6 million IEPA low-interest loan for the construction of the next phase of a new stormwater facility within Wards 2 & 3 as part of a larger, regional stormwater mitigation project.

- Continued to expand the use of beet juice and other salt brine mixes to aid in snow removal operations in an effort to lower our overall salt usage.
- Receiving the GFOA Popular Annual Financial Reporting Award for the tenth time.
- Receiving the GFOA Distinguished Budget Presentation Award for the twelfth time.
- Continuing replacing the ORION water meters with "ME" style water meters continuing to provide greater accountability for the water system.
- Continued implementation of a new document retention program, allowing greater access to historical documents.
- Continued to revise and update all economic development materials to promote economic and business growth within the City.
- Was designated as a "Tree City" for the 16th year in a row.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Wood Dale for its comprehensive annual financial report for the fiscal year ended April 30, 2020. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Jeffrey R. Mermuys
City Manager



Bradley W. Wilson
Finance Director

FINANCIAL SECTION

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630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wood Dale, Illinois (the City) as of and for the year ended April 30, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wood Dale, Illinois, as of April 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, other supplemental information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules and other supplemental information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and other supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated January 28, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
January 28, 2022

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021

The City of Wood Dale management's discussion and analysis is designed to assist the reader in analyzing and understanding the City's financial activities for the fiscal year ended April 30, 2021. It should be read in conjunction with the Letter of Transmittal on pages iv through viii and the financial statements, which begin on page 4.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

The government-wide financial statements can be found on pages 4 through 6 of this report.

Fund Financial Statements

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

City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021

Governmental Funds

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

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

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

The City of Wood Dale adopts an annual appropriation ordinance for its General Fund, as required by Illinois Statutes. A budgetary statement on page 59 has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary Funds

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

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

The basic proprietary fund financial statements can be found on pages 11 through 15 of this report.

Fiduciary Funds

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

The basic fiduciary fund financial statements can be found on pages 16 and 17 of this report.

**City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021**

Notes to the Financial Statements

The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 18 through 58 of this report.

Other Information

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

Other supplementary information includes certain required information regarding the City's progress in funding its pension obligations to employees. Required supplementary information can be found after Notes to the Financial Statements beginning on page 59 through 69.

Government-wide Financial Analysis

The government-wide financial statements for the fiscal years ended April 30, 2021 and April 30, 2020 are presented below for comparative purposes. These statements reflect the operations and net position of the government as a whole. The changes in the financial statement reporting model are mandated by the Governmental Accounting Standards Board (GASB) and were first implemented by the City of Wood Dale for the period ended April 30, 2004.

Net Position

The following table presents the condensed Statement of Net Position:

City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021

		Governmental		Business-Type		Total	
		Activities		Activities		Primary Government	
		2021	2020	2021	2020	2021	2020
Current and Other							
Assets		\$ 23,654,773	\$29,822,501	\$ (1,145,950)	\$ (918,627)	\$ 22,508,823	\$ 28,903,874
Capital Assets		87,409,883	77,766,623	49,187,839	50,128,493	136,597,722	127,895,116
	Total Assets	111,064,656	107,589,124	48,041,889	49,209,866	159,106,545	156,798,990
Deferred Outflows of Resources							
	OPEB items	3,032,220	2,993,807	520,032	513,444	3,552,252	3,507,251
	Pension Item - IMRF	236,948	2,523,916	108,199	248,904	345,147	2,772,820
	Pension Item - Police	3,683,260	3,212,258	-	-	3,683,260	3,212,258
	Unamortized loss on refunding	-	-	93,485	-	93,485	-
	Asset Retirement Obligation	-	-	144,000	147,000	144,000	147,000
	Total Deferred Outflows	6,952,428	8,729,981	865,716	909,348	7,818,144	9,639,329
Long-term Liabilities		36,509,106	42,781,981	23,667,197	25,381,534	60,176,303	68,163,515
Other Liabilities		7,045,612	3,153,760	2,771,726	3,121,955	9,817,338	6,275,715
	Total Liabilities	43,554,718	45,935,741	26,438,923	28,503,489	69,993,641	74,439,230
Deferred Inflows of Resources							
	Deferred Rev - Prop Taxes	3,338,322	3,645,177	-	-	3,338,322	3,645,177
	Pension Item - IMRF	2,188,629	517,717	999,830	647,759	3,188,459	1,165,476
	Pension Item - Police	3,498,306	1,553,151	-	-	3,498,306	1,553,151
	Total Deferred Inflows	9,025,257	5,716,045	999,830	647,759	10,025,087	6,363,804
Net Position:							
	Net Investment in						
	Capital Assets	76,541,739	66,520,219	24,851,374	24,950,168	101,393,113	91,470,387
	Restricted	3,482,716	1,872,805			3,482,716	1,872,805
	Unrestricted	(14,587,346)	(3,725,705)	(3,382,522)	(3,982,202)	(17,969,868)	(7,707,907)
	Total Net Position	\$ 65,437,109	\$64,667,319	\$ 21,468,852	\$ 20,967,966	\$ 86,905,961	\$ 85,635,285

Total assets and deferred outflows of resources exceeded total liabilities and resources of liabilities for governmental activities as well as business-type activities for the fiscal year ended April 30, 2021. Approximately \$101,393,113 of the City's total net position represents investment in capital assets, (buildings, equipment and infrastructure, net of related debt). \$3,482,716 of the total net position represents resources that are restricted on how they may be used. The remaining balance of unrestricted net position, (\$17,969,868), may be used to meet the City's ongoing obligations to citizens and creditors.

City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021

As of April 30, 2021, the City is able to report positive net position, both for the government as a whole, as well as, for its separate governmental and business-type activities. The City reports deficit unrestricted net positions for both its governmental and business-type activities as a result of the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 and Statement No. 75 which required the City to record the net pension liabilities and related deferred inflows and outflows of resources on the Statement of Net Position, as well as any other postemployment benefit (OPEB) liabilities and related deferred inflows and outflows of resources on the Statement of Net Position. Factoring out the pension and OPEB related amounts, the City would report a positive unrestricted net position of over \$11 million for the governmental activities and a deficit of \$2.2 million for the business-type activities. For more detailed information, see the Statement of Net Position on page 4.

Activities

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

City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021

	Governmental		Business-Type		Total		
	Activities		Activities		Primary Government		
	2021	2020	2021	2020	2021	2020	
REVENUE							
Program Revenues							
Charges for Services	\$ 2,010,928	\$ 2,226,578	\$ 9,654,681	\$ 9,091,179	\$ 11,665,609	\$ 11,317,757	
Operating Grants and Contributions	1,238,099	546,030	-	-	1,238,099	546,030	
Capital Grants	706,280	37,952	-	-	706,280	37,952	
General Revenues							
Property Taxes	5,811,076	5,303,337	-	-	5,811,076	5,303,337	
Other Taxes	10,019,125	10,291,782	-	-	10,019,125	10,291,782	
Other Revenues	1,120,139	326,487	119,517	257,378	1,239,656	583,865	
TOTAL REVENUE	20,905,647	18,732,166	9,774,198	9,348,557	30,679,845	28,080,723	
EXPENSES							
General Government	5,600,469	6,531,884			\$ 5,600,469	\$ 6,531,884	
Public Safety	8,259,222	9,330,076			8,259,222	9,330,076	
Highways and Streets	4,920,146	4,356,877			4,920,146	4,356,877	
Recreation	211,015	409,983			211,015	409,983	
Economic Development	522,601	469,080			522,601	469,080	
Interest	303,794	-			303,794	-	
Waterworks and Sewer			8,242,979	8,363,868	8,242,979	8,363,868	
Commuter Parking			160,273	182,596	160,273	182,596	
Sanitation			1,188,670	1,091,150	1,188,670	1,091,150	
TOTAL EXPENSES	19,817,247	21,097,900	9,591,922	9,637,614	29,409,169	30,735,514	
Change in Net Position Before Transfers	1,088,400	(2,365,734)	182,276	(289,057)	1,270,676	(2,654,791)	
TRANSFERS	(318,610)	250,000	318,610	(250,000)	-	-	
CHANGE IN NET POSITION	769,790	(2,115,734)	500,886	(539,057)	1,270,676	(2,654,791)	
NET POSITION, MAY 1	64,667,319	66,783,053	20,967,966	21,507,023	85,635,285	88,290,076	
NET POSITION, APRIL 30	\$ 65,437,109	\$ 64,667,319	\$ 21,468,852	\$ 20,967,966	\$ 86,905,961	\$ 85,635,285	

**City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021**

Statement of Activities

Net position for governmental activities increased by \$769,790 during fiscal year 2021. This increase was due to an increase in General Fund revenues related to Grants, and a reduction in expenditures related to General Government of over \$900 thousand due to a reduction in certain capital expenses related to Tourism/Special Events and delays in vehicle replacement due to issues related to vehicle availability.

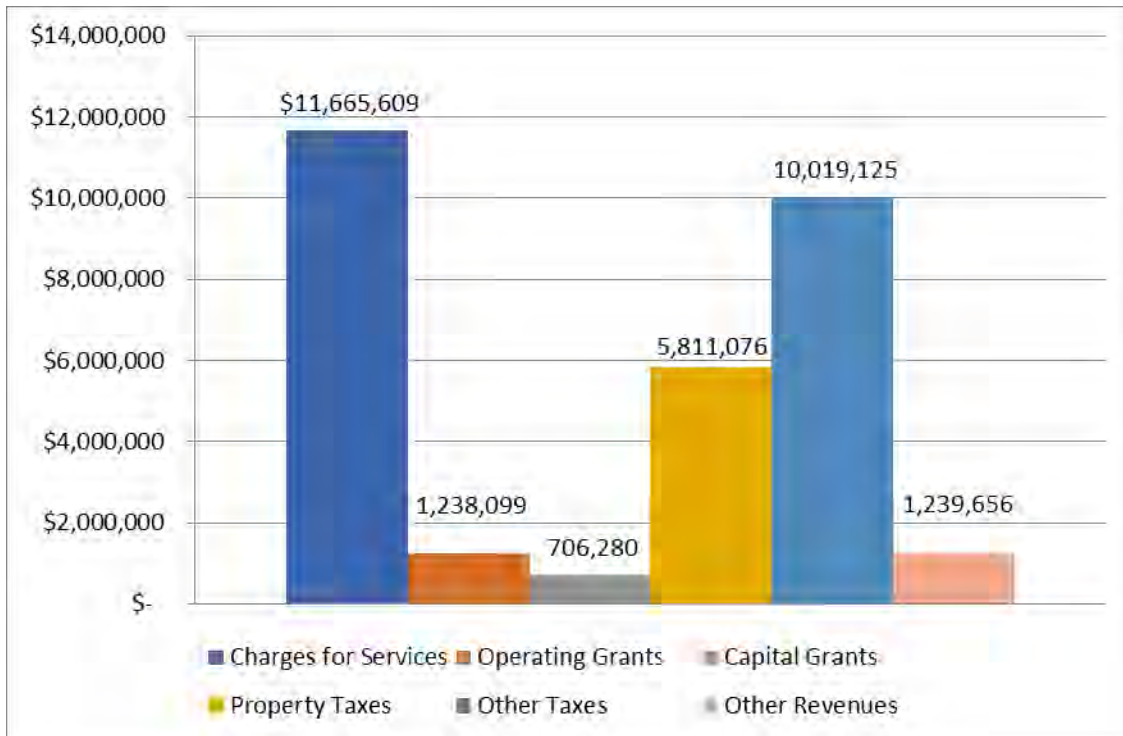
Net position for business-type activities increased by \$500,886 in the current year when compared to the prior year. This increase is due to an increase in Charges for Service of \$433,808 and a slight reduction in expenses within the Water & Sewer Fund. The Commuter Parking fund and the Sanitation Fund both flat year over year.

Governmental activities net position of \$65,437,109 represent 75.30% of the total net position, and business-type activities net position of \$21,468,852 represent 24.70% of the total net position at April 30, 2021.

Revenues

Of the total City revenue, \$20,905,647 or 68.14% was accounted for by governmental activities and \$9,774,198 or 31.86% by business-type activities.

**Exhibit I
Revenues by Source
For the Fiscal Year Ended April 30, 2021**



**City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021**

Revenues from governmental activities primarily consist of taxes and intergovernmental totaling \$16,950,340, charges from services of \$2,010,928, and Grants of \$1,944,379. Property taxes account for \$5,811,076 or 36.71% of the total taxes, while all other taxes (telecommunication, utility, sales, use, income and other) comprise the remaining 63.29% or \$10,291,782 of total taxes.

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

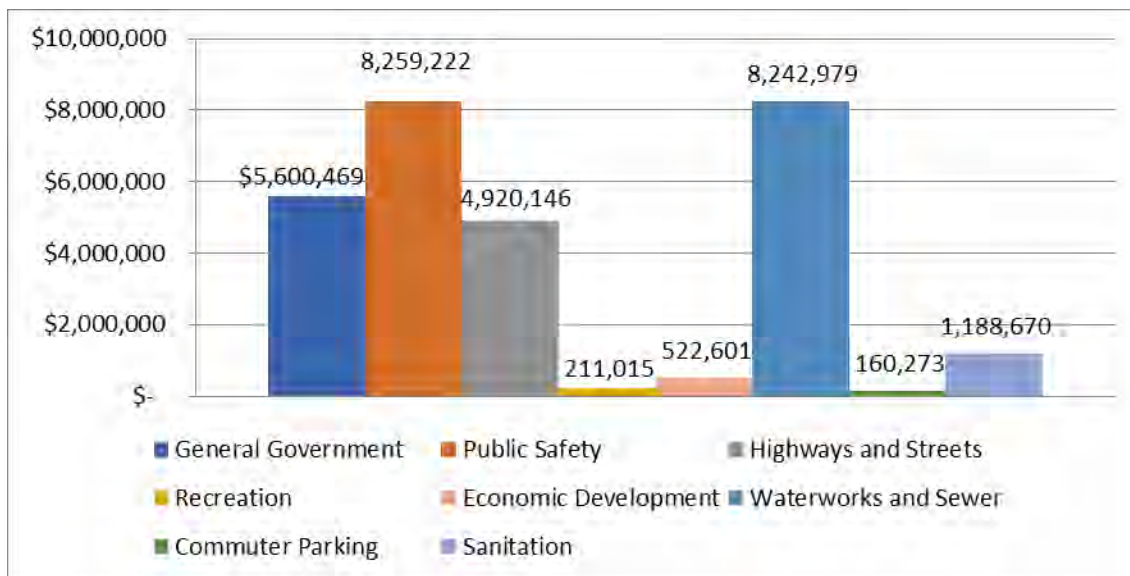
Revenues from business-type activities consist primarily of user charges for the water & sewer utility, parking fees charged to users of the commuter parking lot, and charges for refuse disposal services.

Expenses

Of the total City expenses, \$19,817,247 or 67.38% was accounted for by governmental activities and \$9,591,922 or 32.62% by business-type activities.

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

**Exhibit II
Expenses by Type
For the Fiscal Year Ended April 30, 2021**



**City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021**

Financial Analysis of the City's Funds

Major Funds – Governmental Activities

General Fund

The General Fund is the major operating fund of the City. For the fiscal year ended April 30, 2020, the General Fund reported an unassigned fund balance of \$8,408,048, and total fund balance of \$9,196,440 including the restricted and non-spendable amounts. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year, and as a measure of the General Fund's liquidity. Measuring the unassigned fund balance against total General Fund annual expenditures indicates that the unassigned fund balance equals 63.81% of total annual expenditures.

At April 30, 2021, the unassigned fund balance in the General Fund was \$4,184,233 lower than the unassigned fund balance in the General Fund at April 30, 2020. This represents a 50.24% decrease, which is largely related to the increase in the non-spendable – advance to other funds. Total revenues were down \$195,195 versus the budget, while expenditures came in 584,727 under budget. This total \$389,532 spread in revenues and expenditures was spread across multiple revenues and departments and was not attributable to any one large event/item.

**Table 3
General Fund Budgetary Highlights
For the Fiscal Year Ended April 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
REVENUES			
Taxes	\$ 4,503,000	\$ 4,268,766	\$ (234,234)
Charges for Services	721,480	563,225	(158,255)
Other	9,160,615	9,357,909	197,294
Total Revenues	<u>14,385,095</u>	<u>14,189,900</u>	<u>(195,195)</u>
EXPENDITURES			
General Government	5,695,059	5,492,710	202,349
Public Safety	7,369,677	7,118,792	250,885
Highways, Streets and Sewers	1,221,097	1,089,604	131,493
Total Expenditures	<u>14,285,833</u>	<u>13,701,106</u>	<u>584,727</u>
Excess of Revenues over Expenditures	<u>\$ 99,262</u>	<u>\$ 488,794</u>	<u>\$ 389,532</u>

General fund tax revenue was \$234,234 lower than budgeted. This decrease is largely predicated on lower than expected and below budget collections in Telecommunications and the Utility taxes, while Property and Replacement Taxes were up \$58,492. Intergovernmental revenue was \$709,105 over budget, largely based upon the money the City received from the CARES Act and increased Income Tax

City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021

collections offsetting lower than budgeted Sales Tax. Charges for Services were \$158,255 lower than budget, largely due slight decreases in multiple lines, most notably impounded vehicles.

The State of Illinois enacted legislation regarding the paying of the Local Government Distributive Fund monies (Income Tax) and has been following through on that action. Fines and Forfeitures came in \$301,405 lower than budget due mostly to the Red-Light Enforcement, which was \$211,290 lower than budgeted and Court Fines which was off by \$67,880. Both of these are expected to rebound to varying degrees as people begin to return to work once (as) the COVID-19 pandemic subsides.

Capital Projects Fund

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

Revenue for the Capital Projects Fund was \$31,291 higher than the prior year, although \$592,808 less than what was budgeted for. This is due to the current year Intergovernmental revenue coming in \$95,451 lower than the budgeted, while tax revenue came in \$353,064 lower than budgeted. Expenditures for the current year Capital Projects Fund were \$10,776,438 more than the prior year, although came in \$1,158,708 under budget. This increase in expenditures year over year is due to a multi-year stormwater project. The City has done a good job of bidding projects in a timely manner and taking advantage of aligning project geographically so as to save on mobilization and equipment transport costs.

TIF District #1 Fund

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

Revenue for TIF District #1 was \$355,877 higher than the prior year, and \$135,014 higher than what was budgeted for. This increase is due to the increase in property tax revenue received, which is a positive sign that the TIF District is performing well and property values within the District are increasing. Expenditures were \$4,033,284 million lower than the prior year, and \$18,615 lower than what was budgeted for. This decrease is due to the property acquisition occurring in the previous fiscal that did not occur in the current fiscal year. Removing the land acquisition costs, expenses were \$87,716 than the previous year.

Other Funds – Business-type Activities

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

**City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021**

Capital Assets and Debt Administration

At the end of fiscal year 2021, the City has a combined total of \$136,597,722 invested in capital assets. The table below lists the assets by category.

**Table 4
Investment in Capital Assets**

Land and Land Improvements	\$ 15,156,879
Lands - Right of Way	12,486,207
Construction in Progress	13,613,709
Buildings and Improvements	6,456,362
Vehicles and Equipment	12,839,529
Streets/Sidewalks/Bridges	111,659,187
Parking Lot Improvements	2,075,298
Water & Sewer Mains	<u>57,593,451</u>
	231,880,622
Less: Accumulated Depreciation	<u>(95,282,900)</u>
Capital Assets, Net of Depreciation	<u><u>\$ 136,597,722</u></u>

See Notes to the Financial Statements No. 3 on pages 27-28 for additional information.

City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021

Long-Term Debt

The City had no outstanding general obligation debt as of April 30, 2021. However, the City did issue \$9,995,000 in Alternate Revenue Bonds for the North Wastewater Treatment Plant upgrade project. The City received a AA Stable rating from Standard & Poor's, and issued the debt in February 2012. In early 2014, the City was upgraded to a AAA bond rating. That rating was reaffirmed in December 2017. While it was preparing the issue the 2020A bonds, the City was downgraded slightly to AA+ Stable in January 2020. That rating was reaffirmed in August, 2021.

The City also recorded long-term debt of \$64,182,026, of which 35.68% or \$22,904,164 is related to the debt for the Treatment Plant upgrades (\$6,290,000 Alternate Revenue Bonds and \$16,614,164 IEPA Loan), 60.77% (\$39,002,251) is for Governmental Activities and 3.55% (\$2,275,611) is for Business-Type Activities net of the Treatment Plant upgrades. The debt associated with Governmental Activities is comprised of amounts payable for compensated employee absences, the City's net pension liabilities to the Police Pension Fund, and Other Post-Employment Benefits (OPEB) obligation. The debt associated with Business-Type Activities (exclusive of the Alternate Revenue Bonds) is comprised of compensated employee absences.

Long Term Debt as of April 30, 2021 is \$6,392,818 less than April 30, 2020. This decrease is due to a change for Net Pension Liabilities – Police & IMRF obligations which decreased by \$5,432,698 from the previous year a reduction in the amounts due on all of the City's outstanding debt issuances.

In accordance with GASB 75 (Other Post-Employment Benefits) the City recognized a liability of \$7,232,916. The increase is based upon a new valuation based upon newer data, as well as, an updated cost for the one Police officer receiving a duty disability and receiving the Public Safety Employee Benefit Act (PSEBA) benefit to have their health insurance covered for life, wholly at the expense of the City. Except for the one employee receiving PSEBA benefits, the City has no explicit cost associated with this obligation as the entire amount is an implicit cost as the City contributes nothing to retiree health care costs. Based upon the entire amount being implicit and not actually due, the City does not intend to fund any of this obligation.

In accordance with GASB 67 & 68 (Financial Reporting for Pension Plans and Accounting and Financial Reporting for Pensions, respectively) the City recognized an obligation of \$21,348,679.

Table 5
Long Term Debt

	Governmental Activities	Business-Type Activities	Total
Net Pension Liability - IMRF	\$ -	\$ -	\$ -
Net Pension Liability - Police Pension	21,348,679		21,348,679
OPEB Liability	6,174,054	1,058,862	7,232,916
Loan Payable	1,631,200		1,631,200
2020A GO ARS Bond	8,890,000		8,890,000
Unamortized bond premium	346,944		346,944
2020B GO ARS Bond		6,290,000	6,290,000
Unamortized bond premium		986,407	986,407
IEPA Loan		16,614,164	16,614,164
Asset retirement obligation		150,000	150,000
Compensated Absences	611,374	80,342	691,716
TOTAL	\$ 39,002,251	\$ 25,179,775	\$ 64,182,026

See Notes to the Financial Statements No. 6 on pages 30-34 for additional information.

**City of Wood Dale, Illinois
Management's Discussion and Analysis
April 30, 2021**

Economic Factors and Next Year's Budget and Rates

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

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

The budget for fiscal year 2021 - 2022 was approved by the City Council on April 15, 2021. Expenditures in this budget totaled \$47,565,247 for all funds, a \$4,841,199 or an 9.08% decrease compared to fiscal year 2020 - 2021. The majority of the decrease is related a reduction in contractual services and transfers related to capital projects within the TIF, with slight decreases spread across the other Governmental Funds.

The COVID-19 pandemic has caused significant business disruption through mandated and voluntary closings of City locations. Management, with the support of the City Council, have responded with operational adjustments to ensure the stability of the City's finances.

Requests for Information

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

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 8,657,827	\$ 2,385,452	\$ 11,043,279
Receivables, net of allowance for uncollectibles			
Taxes	3,338,322	-	3,338,322
Accounts	3,183,256	1,736,187	4,919,443
Interest	1,699	162	1,861
Due from other governments	2,323,389	-	2,323,389
Prepaid items	55,397	16,979	72,376
Inventory	21,311	-	21,311
Internal balances	5,540,476	(5,540,476)	-
Net pension asset - IMRF	533,096	255,746	788,842
Capital assets			
Nondepreciable	40,870,695	260,000	41,130,695
Depreciable, net of accumulated depreciation	46,539,188	48,927,839	95,467,027
Total assets	111,064,656	48,041,889	159,106,545
DEFERRED OUTFLOWS OF RESOURCES			
Pension items	3,920,208	108,199	4,028,407
OPEB items	3,032,220	520,032	3,552,252
Unamortized loss on refunding	-	93,485	93,485
Asset retirement obligation	-	144,000	144,000
Total deferred outflows of resources	6,952,428	865,716	7,818,144
Total assets and deferred outflows of resources	118,017,084	48,907,605	166,924,689
LIABILITIES			
Accounts payable	2,430,372	615,839	3,046,211
Accrued payroll	438,095	96,838	534,933
Accrued interest payable	90,397	214,483	304,880
Deposits payable	486,775	331,988	818,763
Unearned revenue	112,093	-	112,093
Due to Police Pension Fund	994,735	-	994,735
Noncurrent liabilities			
Due within one year	2,493,145	1,512,578	4,005,723
Due in more than one year	36,509,106	23,667,197	60,176,303
Total liabilities	43,554,718	26,438,923	69,993,641
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	3,338,322	-	3,338,322
Pension items	5,686,935	999,830	6,686,765
Total deferred inflows of resources	9,025,257	999,830	10,025,087
Total liabilities and deferred inflows of resources	52,579,975	27,438,753	80,018,728
NET POSITION			
Net investment in capital assets	76,541,739	24,851,374	101,393,113
Restricted for			
Public safety	450,419	-	450,419
Highways and streets	1,910,634	-	1,910,634
Economic development	1,121,663	-	1,121,663
Unrestricted (deficit)	(14,587,346)	(3,382,522)	(17,969,868)
TOTAL NET POSITION	\$ 65,437,109	\$ 21,468,852	\$ 86,905,961

See accompanying notes to financial statements.

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 5,600,469	\$ 1,233,081	\$ -	\$ -
Public safety	8,259,222	777,847	857,113	-
Highways and streets	4,920,146	-	380,986	706,280
Recreation	211,015	-	-	-
Economic development	522,601	-	-	-
Interest	303,794	-	-	-
Total governmental activities	19,817,247	2,010,928	1,238,099	706,280
Business-Type Activities				
Water/sewer operations	8,242,979	8,648,198	-	-
Commuter parking	160,273	14,278	-	-
Sanitation	1,188,670	992,205	-	-
Total business-type activities	9,591,922	9,654,681	-	-
TOTAL PRIMARY GOVERNMENT	\$ 29,409,169	\$ 11,665,609	\$ 1,238,099	\$ 706,280

Net (Expense) Revenue and Change in Net Position			
Primary Government			
Governmental	Business-Type	Total	
Activities	Activities		
\$ (4,367,388)	\$ -	\$ (4,367,388)	
(6,624,262)	-	(6,624,262)	
(3,832,880)	-	(3,832,880)	
(211,015)	-	(211,015)	
(522,601)	-	(522,601)	
(303,794)	-	(303,794)	
<hr/>			
(15,861,940)	-	(15,861,940)	
<hr/>			
-	405,219	405,219	
-	(145,995)	(145,995)	
-	(196,465)	(196,465)	
<hr/>			
-	62,759	62,759	
<hr/>			
(15,861,940)	62,759	(15,799,181)	
<hr/>			
General Revenues			
Taxes			
Property and replacement	5,811,076	-	5,811,076
Telecommunications	762,237	-	762,237
Utility	980,148	-	980,148
Other taxes	100,576	117,322	217,898
Intergovernmental - unrestricted			
Sales and use tax	6,586,354	-	6,586,354
Shared income tax	1,589,810	-	1,589,810
Investment income	19,992	2,195	22,187
Miscellaneous	1,100,147	-	1,100,147
Transfers	(318,610)	318,610	-
<hr/>			
Total	16,631,730	438,127	17,069,857
<hr/>			
CHANGE IN NET POSITION	769,790	500,886	1,270,676
<hr/>			
NET POSITION, MAY 1	64,667,319	20,967,966	85,635,285
<hr/>			
NET POSITION, APRIL 30	\$ 65,437,109	\$ 21,468,852	\$ 86,905,961
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See accompanying notes to financial statements.

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CITY OF WOOD DALE, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

April 30, 2021

	General	Capital Projects	TIF District	Nonmajor Governmental	Total
ASSETS					
Cash and investments	\$ 2,857,641	\$ 1,622,651	\$ 1,096,000	\$ 3,081,535	\$ 8,657,827
Receivables, net of allowance for uncollectibles					
Taxes	3,338,322	-	-	-	3,338,322
Accounts	3,168,554	-	-	14,702	3,183,256
Interest	1,667	32	-	-	1,699
Due from other governments	1,260,638	1,017,389	-	45,362	2,323,389
Prepaid items	53,593	-	54	1,750	55,397
Inventory	21,311	-	-	-	21,311
Advances to other funds	4,436,850	-	-	1,103,626	5,540,476
TOTAL ASSETS	\$ 15,138,576	\$ 2,640,072	\$ 1,096,054	\$ 4,246,975	\$ 23,121,677
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 551,430	\$ 1,800,555	\$ 25,045	\$ 53,342	\$ 2,430,372
Accrued payroll	434,252	-	-	3,843	438,095
Deposits payable	384,659	101,317	-	799	486,775
Unearned revenue	112,093	-	-	-	112,093
Due to Police Pension Fund	994,735	-	-	-	994,735
Total liabilities	2,477,169	1,901,872	25,045	57,984	4,462,070
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	3,338,322	-	-	-	3,338,322
Unavailable revenue - IRMA	164,521	-	-	-	164,521
Unavailable revenue	-	344,816	-	-	344,816
Total deferred inflows of resources	3,502,843	344,816	-	-	3,847,659
Total liabilities and deferred inflows of resources	5,980,012	2,246,688	25,045	57,984	8,309,729
FUND BALANCES					
Nonspendable - advance to other funds	4,436,850	-	-	-	4,436,850
Nonspendable - prepaid items	53,593	-	54	1,750	55,397
Nonspendable - inventory	21,311	-	-	-	21,311
Restricted for public safety	422,995	-	-	27,424	450,419
Restricted for highways and streets	-	-	-	1,910,634	1,910,634
Restricted for economic development	-	-	1,070,955	50,708	1,121,663
Assigned for capital projects	-	393,384	-	2,215,383	2,608,767
Unassigned (deficit)	4,223,815	-	-	(16,908)	4,206,907
Total fund balances	9,158,564	393,384	1,071,009	4,188,991	14,811,948
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 15,138,576	\$ 2,640,072	\$ 1,096,054	\$ 4,246,975	\$ 23,121,677

CITY OF WOOD DALE, ILLINOIS

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

April 30, 2021

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 14,811,948
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	87,409,883
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	509,337
The net pension asset for the Illinois Municipal Retirement Fund is shown as a asset on the statement of net position	533,096
Net pension liability for the Police Pension Fund is shown as a liability on the statement of net position	(21,348,679)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(1,951,681)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Police Pension Fund are as deferred outflows and inflows of resources on the statement of net position	184,954
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the OPEB liability are as deferred outflows and inflows of resources on the statement of net position	3,032,220
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(8,890,000)
Loans payable	(1,631,200)
Unamortized premium	(346,944)
OPEB liability	(6,174,054)
Accrued interest	(90,397)
Compensated absences	(611,374)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 65,437,109</u>

See accompanying notes to financial statements.

CITY OF WOOD DALE, ILLINOIS

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

For the Year Ended April 30, 2021

	General	Capital Projects	TIF District	Nonmajor Governmental	Total
REVENUES					
Taxes	\$ 4,268,766	\$ 3,032,047	\$ 2,257,571	\$ 392,590	\$ 9,950,974
Licenses and permits	835,207	-	-	-	835,207
Intergovernmental	6,764,725	112,069	-	946,813	7,823,607
Charges for services	563,225	-	-	-	563,225
Fines, fees, and forfeits	612,495	-	-	-	612,495
Investment income	13,960	896	2,443	2,693	19,992
Miscellaneous	1,131,522	-	-	5,519	1,137,041
Total revenues	14,189,900	3,145,012	2,260,014	1,347,615	20,942,541
EXPENDITURES					
Current					
General government	5,492,710	-	-	-	5,492,710
Public safety	7,118,792	-	-	1,876	7,120,668
Highways and streets	1,089,604	499	-	286,970	1,377,073
Recreation	-	-	-	211,015	211,015
Economic development	-	-	481,385	-	481,385
Capital outlay	-	13,157,508	-	780,787	13,938,295
Debt service					
Principal	-	360,000	-	-	360,000
Interest and fiscal charges	-	235,735	-	-	235,735
Total expenditures	13,701,106	13,753,742	481,385	1,280,648	29,216,881
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	488,794	(10,608,730)	1,778,629	66,967	(8,274,340)
OTHER FINANCING SOURCES (USES)					
Transfers in	150,000	175,000	-	1,176,670	1,501,670
Transfers (out)	(676,670)	-	(793,610)	(350,000)	(1,820,280)
Proceeds on sale of capital assets	-	-	-	34,399	34,399
Total other financing sources (uses)	(526,670)	175,000	(793,610)	861,069	(284,211)
NET CHANGE IN FUND BALANCES	(37,876)	(10,433,730)	985,019	928,036	(8,558,551)
FUND BALANCES, MAY 1	9,196,440	10,827,114	85,990	3,260,955	23,370,499
FUND BALANCES, APRIL 30	\$ 9,158,564	\$ 393,384	\$ 1,071,009	\$ 4,188,991	\$ 14,811,948

CITY OF WOOD DALE, ILLINOIS

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

For the Year Ended April 30, 2021

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS \$ (8,558,551)

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlay as expenditures; however, they
are capitalized and depreciated in the statement of activities

Capitalized capital assets	12,463,539
Depreciation expense	(2,736,913)

Proceeds from the disposal of capital assets are recognized in governmental
funds but the loss is recognized in the statement of activities (83,366)

Amortization of premium on bonds is reported as a reduction of interest
expense on the statement of activities 18,260

The repayment of the principal portion of long-term debt is reported as an
expenditure when due in governmental funds but as a reduction of principal
outstanding on the statement of net position 360,000

Revenues in the statement of activities that are not available in governmental
funds are not reported as revenue in governmental funds until received (36,894)

The change in compensated absences does not require a current financial
resource (62,958)

The change in the net pension asset, deferred outflows and deferred inflows
of resources for the Illinois Municipal Retirement Fund is reported only
in the statement of activities 660,392

The change in the net pension liability, deferred outflows and deferred inflows
of resources for the Police Pension Fund is reported only in the statement
of activities (665,940)

The change in accrued interest is reported as an expense on the statement
of activities (86,319)

The change in the other postemployment benefit liability and related deferred
outflows of resources is reported only in the statement of activities (501,460)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 769,790**

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

April 30, 2021

	Water/Sewer Operations	Nonmajor Enterprise	Total
CURRENT ASSETS			
Cash and investments	\$ 2,312,132	\$ 73,320	\$ 2,385,452
Accounts receivable	1,443,278	292,909	1,736,187
Accrued interest receivable	162	-	162
Prepaid items	15,859	1,120	16,979
Total current assets	3,771,431	367,349	4,138,780
NONCURRENT ASSETS			
Net pension asset - IMRF	255,746	-	255,746
Capital assets			
Nondepreciable	-	260,000	260,000
Depreciable, net of accumulated depreciation	47,475,048	1,452,791	48,927,839
Total capital assets	47,475,048	1,712,791	49,187,839
Total noncurrent assets	47,730,794	1,712,791	49,443,585
Total assets	51,502,225	2,080,140	53,582,365
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	108,199	-	108,199
Pension items - OPEB	520,032	-	520,032
Unamortized loss on refunding	93,485	-	93,485
Asset retirement obligation	144,000	-	144,000
Total deferred outflows of resources	865,716	-	865,716
CURRENT LIABILITIES			
Accounts payable	472,093	143,746	615,839
Accrued payroll	96,838	-	96,838
Accrued interest payable	214,483	-	214,483
Deposits payable	331,738	250	331,988
Compensated absences	72,308	-	72,308
Bonds payable	415,000	-	415,000
IEPA loan payable	1,003,247	-	1,003,247
OPEB liability	22,023	-	22,023
Total current liabilities	2,627,730	143,996	2,771,726
NONCURRENT LIABILITIES			
Advance from other funds	5,001,097	539,379	5,540,476
Bonds payable	6,861,407	-	6,861,407
IEPA loan payable	15,610,917	-	15,610,917
OPEB liability	1,036,839	-	1,036,839
Asset retirement obligation	150,000	-	150,000
Compensated absences	8,034	-	8,034
Total noncurrent liabilities	28,668,294	539,379	29,207,673
Total liabilities	31,296,024	683,375	31,979,399
DEFERRED INFLOWS OF RESOURCES			
Pension items - IMRF	999,830	-	999,830
Total deferred inflows of resources	999,830	-	999,830

(This statement is continued on the following page.)

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS (Continued)

April 30, 2021

	<u>Water/Sewer Operations</u>	<u>Nonmajor Enterprise</u>	<u>Total</u>
NET POSITION			
Net investment in capital assets	\$ 23,677,962	\$ 1,173,412	\$ 24,851,374
Unrestricted (deficit)	(3,605,875)	223,353	(3,382,522)
TOTAL NET POSITION	<u>\$ 20,072,087</u>	<u>\$ 1,396,765</u>	<u>\$ 21,468,852</u>

CITY OF WOOD DALE, ILLINOIS

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

For the Year Ended April 30, 2021

	Water/Sewer Operations	Nonmajor Enterprise	Total
OPERATING REVENUES			
Charges for services	\$ 8,367,337	\$ 1,006,483	\$ 9,373,820
Miscellaneous	37,228	-	37,228
Total operating revenues	8,404,565	1,006,483	9,411,048
OPERATING EXPENSES			
Operations	6,528,088	1,285,151	7,813,239
Depreciation	1,118,372	63,792	1,182,164
Total operating expenses	7,646,460	1,348,943	8,995,403
OPERATING INCOME (LOSS)	758,105	(342,460)	415,645
NON-OPERATING REVENUES (EXPENSES)			
Investment income	1,960	235	2,195
Videogaming taxes	117,322	-	117,322
Rental income	243,633	-	243,633
Interest expense	(596,519)	-	(596,519)
Total non-operating revenues (expenses)	(233,604)	235	(233,369)
INCOME (LOSS) BEFORE TRANSFERS	524,501	(342,225)	182,276
TRANSFERS			
Transfers in	793,610	-	793,610
Transfers (out)	(300,000)	(175,000)	(475,000)
Total transfers	493,610	(175,000)	318,610
CHANGE IN NET POSITION	1,018,111	(517,225)	500,886
NET POSITION, MAY 1	19,053,976	1,913,990	20,967,966
NET POSITION, APRIL 30	\$ 20,072,087	\$ 1,396,765	\$ 21,468,852

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2021

	Water/Sewer Operations	Nonmajor Enterprise	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 8,611,254	\$ 1,054,294	\$ 9,665,548
Receipts from miscellaneous revenues	37,228	-	37,228
Payments to suppliers	(4,584,442)	(882,019)	(5,466,461)
Payments to employees	(2,051,969)	-	(2,051,969)
General fund administrative charges	(400,000)	(398,000)	(798,000)
Net cash from operating activities	<u>1,612,071</u>	<u>(225,725)</u>	<u>1,386,346</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipts on interfund loans/advances	1,752,602	191,793	1,944,395
Transfers from other funds	793,610	-	793,610
Payments on interfund loans/advances	-	(30,000)	(30,000)
Transfers to other funds	(300,000)	(175,000)	(475,000)
Net cash from noncapital financing activities	<u>2,246,212</u>	<u>(13,207)</u>	<u>2,233,005</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(579)	-	(579)
Interest received	2,545	235	2,780
Net cash from investing activities	<u>1,966</u>	<u>235</u>	<u>2,201</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(241,510)	-	(241,510)
Principal paid	(1,439,161)	-	(1,439,161)
Interest and fees paid	(530,986)	-	(530,986)
Net cash from capital and related financing activities	<u>(2,211,657)</u>	<u>-</u>	<u>(2,211,657)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,648,592	(238,697)	1,409,895
CASH AND CASH EQUIVALENTS, MAY 1	540,807	312,017	852,824
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 2,189,399</u>	<u>\$ 73,320</u>	<u>\$ 2,262,719</u>

(This statement is continued on the following page.)

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended April 30, 2021

	<u>Water/Sewer Operations</u>	<u>Nonmajor Enterprise</u>	<u>Total</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 758,105	\$ (342,460)	\$ 415,645
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	1,118,372	63,792	1,182,164
Rental income	243,633	-	243,633
Videogaming taxes	117,322	-	117,322
Changes in net position			
Accounts receivable	(132,060)	47,811	(84,249)
Prepaid expenses	62,814	-	62,814
Deferred outflows - IMRF	140,705	-	140,705
Deferred outflows - OPEB	(6,588)	-	(6,588)
Deferred outflows - ARO	3,000	-	3,000
Accounts payable	(369,141)	5,132	(364,009)
Accrued payroll	808	-	808
Deferred inflows - IMRF	352,071	-	352,071
Net pension asset - IMRF	(795,055)	-	(795,055)
OPEB liability	92,589	-	92,589
Compensated absences	10,474	-	10,474
Deposits payable	15,022	-	15,022
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,612,071</u>	<u>\$ (225,725)</u>	<u>\$ 1,386,346</u>
CASH AND INVESTMENTS			
Cash and cash equivalents	\$ 2,189,399	\$ 73,320	\$ 2,262,719
Investments	122,733	-	122,733
TOTAL CASH AND INVESTMENTS	<u>\$ 2,312,132</u>	<u>\$ 73,320</u>	<u>\$ 2,385,452</u>
NONCASH TRANSACTIONS			
Issuance of refunding bonds	\$ 6,290,000	\$ -	\$ 6,290,000
Premium on refunding bonds	986,407	-	986,407
Refunding escrow payments	(7,218,485)	-	(7,218,485)
TOTAL NONCASH TRANSACTIONS	<u>\$ 57,922</u>	<u>\$ -</u>	<u>\$ 57,922</u>

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

April 30, 2021

	<u>Pension Trust</u>	<u>Custodial</u>
	<u>Police</u>	<u>Special Service</u>
	<u>Pension</u>	<u>Areas</u>
ASSETS		
Cash	\$ 92,348	\$ 62,364
Investments		
U.S. Treasury obligations	3,668,711	-
U.S. agency securities	2,760,983	-
Mutual funds	21,126,290	-
Corporate bonds	3,396,990	-
Municipal bonds	61,003	-
Money market mutual funds	724,521	-
Accrued interest receivable	51,686	-
Prepaid items	15,366	-
Due from municipality	994,735	-
	<hr/>	<hr/>
Total assets	32,892,633	62,364
	<hr/>	<hr/>
LIABILITIES		
Accounts payable	8,827	-
	<hr/>	<hr/>
Total liabilities	8,827	-
	<hr/>	<hr/>
NET POSITION RESTRICTED		
Restricted for pension benefits	32,883,806	-
Restricted for debt service	-	62,364
	<hr/>	<hr/>
TOTAL NET POSITION	<u>\$ 32,883,806</u>	<u>\$ 62,364</u>

CITY OF WOOD DALE, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended April 30, 2021

	<u>Pension Trust</u>	<u>Custodial</u>
	<u>Police</u>	<u>Special Service</u>
	<u>Pension</u>	<u>Areas</u>
ADDITIONS		
Contributions		
Employer contributions	\$ 1,490,747	\$ -
Employee contributions	335,137	-
Property owner	-	663,904
Total contributions	<u>1,825,884</u>	<u>663,904</u>
Investment income		
Net appreciation in fair value of investments	6,749,556	-
Interest and dividends	668,411	582
Total investment income	7,417,967	582
Less investment expense	<u>(88,274)</u>	<u>-</u>
Net investment income	<u>7,329,693</u>	<u>582</u>
Total additions	<u>9,155,577</u>	<u>664,486</u>
DEDUCTIONS		
Pension benefits	2,102,676	-
Administrative expenses	39,747	-
Contractual services		
Financial services	-	1,425
Debt services		
Principal retirement	-	587,300
Interest	-	80,931
Total deductions	<u>2,142,423</u>	<u>669,656</u>
CHANGE IN NET POSITION	7,013,154	(5,170)
NET POSITION		
May 1	<u>25,870,652</u>	<u>67,534</u>
April 30	<u>\$ 32,883,806</u>	<u>\$ 62,364</u>

See accompanying notes to financial statements.

CITY OF WOOD DALE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

b. Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the City (internal service funds).

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

c. Government-Wide and Fund Financial Statements

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The City reports the following major governmental funds:

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

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

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

The City reports the following major proprietary funds:

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

Additionally, the City reports the following fiduciary funds:

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes and telecommunication taxes which use a 90-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

Property taxes, sales taxes (owed to the state at year end), simplified telecommunication taxes, utility taxes, franchise taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

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

e. Cash and Cash Equivalents

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Investments

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

g. Property Taxes

Property taxes for 2020 attach an enforceable lien on January 1, 2020 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance).

Tax bills are prepared by the County and issued on or about May 1, 2021, and are payable in two installments, on or about June 1, 2021 and September 1, 2021. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 2% of the tax levy, to reflect actual collection experience. As the 2020 tax levy is intended to fund expenditures for the 2021-2022 fiscal year, these taxes are reported as unavailable/deferred as of April 30, 2021.

The 2021 tax levy, which attached as an enforceable lien on property as of January 1, 2021, has not been recorded as a receivable as of April 30, 2021, as the tax has not yet been levied by the City and will not be levied until December 2021; therefore, the levy is not measurable at April 30, 2021.

h. Interfund Transactions

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Prepaid Items

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

j. Inventory

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

k. Capital Assets

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Long-Term Obligations

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

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

m. Compensated Absences

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

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

n. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or are legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the City. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include ordinances approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Manager and Finance Director as directed by the City's fund balance policy. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned. The General Fund has a target unassigned fund balance of 50% of fiscal year budgeted expenditures. The City was not in compliance with this policy as of April 30, 2021.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Fund Balances/Net Position (Continued)

The City's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the City considers committed funds to be expended first followed by assigned funds and then unassigned funds.

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

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

o. Deferred Outflows/Inflows of Resources

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

p. Use of Estimates

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

q. Postponement of Implementation of Certain Authoritative Guidance

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

2. DEPOSITS AND INVESTMENTS

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

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

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

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

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

a. City Deposits with Financial Institutions

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. City Investments

The City has the following recurring fair value measurements as of April 30, 2021: The U.S. agency securities and the negotiable certificates of deposit are valued using quoted matrix pricing models based on various market and industry inputs (Level 2 inputs). The IMET 1 to 3-Year fund, a mutual fund, is measured based on the net asset value of the shares in IMET, which is based on the fair value of the underlying investments in the mutual fund (Level 3 input).

The following table presents the investments and maturities of the City’s debt securities as of April 30, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. agency securities	\$ 1,224,595	\$ -	\$ 1,224,595	\$ -	\$ -
Negotiable certificates of deposit	150,297	75,281	75,016	-	-
IMET	257,334	-	257,334	-	-
TOTAL	\$ 1,632,226	\$ 75,281	\$ 1,556,945	\$ -	\$ -

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

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

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. City Investments (Continued)

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

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

3. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2021 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 14,380,779	\$ 390,000	\$ -	\$ 14,770,779
Land right of way	12,486,207	-	-	12,486,207
Construction in progress	3,800,754	11,746,251	1,933,296	13,613,709
Total capital assets not being depreciated	<u>30,667,740</u>	<u>12,136,251</u>	<u>1,933,296</u>	<u>40,870,695</u>
Capital assets being depreciated				
Buildings and improvements	4,560,821	1,895,541	-	6,456,362
Vehicles and equipment	5,843,060	327,288	133,629	6,036,719
Infrastructure	111,659,187	-	-	111,659,187
Total capital assets being depreciated	<u>122,063,068</u>	<u>2,222,829</u>	<u>133,629</u>	<u>124,152,268</u>
Less accumulated depreciation for				
Buildings and improvements	2,688,620	102,524	-	2,791,144
Vehicles and equipment	4,330,274	295,898	88,018	4,538,154
Infrastructure	67,945,291	2,338,491	-	70,283,782
Total accumulated depreciation	<u>74,964,185</u>	<u>2,736,913</u>	<u>88,018</u>	<u>77,613,080</u>
Total capital assets being depreciated, net	<u>47,098,883</u>	<u>(514,084)</u>	<u>45,611</u>	<u>46,539,188</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 77,766,623</u>	<u>\$ 11,622,167</u>	<u>\$ 1,978,907</u>	<u>\$ 87,409,883</u>

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

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 260,000	\$ -	\$ -	\$ 260,000
Construction in progress	1,036,228	-	1,036,228	-
Total capital assets not being depreciated	1,296,228	-	1,036,228	260,000
Capital assets being depreciated				
Land improvements	126,100	-	-	126,100
Vehicles and equipment	6,802,810	-	-	6,802,810
Parking lot improvements	2,075,298	-	-	2,075,298
Waterworks system	11,113,137	1,277,738	-	12,390,875
Sewerage system	45,202,576	-	-	45,202,576
Total capital assets being depreciated	65,319,921	1,277,738	-	66,597,659
Less accumulated depreciation for				
Land improvements	114,758	6,305	-	121,063
Vehicles and equipment	5,484,592	190,396	-	5,674,988
Parking lot improvements	558,714	63,792	-	622,506
Waterworks system	3,242,534	194,287	-	3,436,821
Sewerage system	7,087,058	727,384	-	7,814,442
Total accumulated depreciation	16,487,656	1,182,164	-	17,669,820
Total capital assets being depreciated, net	48,832,265	95,574	-	48,927,839
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 50,128,493	\$ 95,574	\$ 1,036,228	\$ 49,187,839

Depreciation expense was charged to functions/programs of the governmental activities as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 137,953
Public safety	101,578
Highways and streets	<u>2,497,382</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 2,736,913</u>

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

3. CAPITAL ASSETS (Continued)

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

BUSINESS-TYPE ACTIVITIES	
Water/sewer operations	\$ 1,118,372
Commuter parking	<u>63,792</u>
TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES	<u><u>\$ 1,182,164</u></u>

4. DUE FROM OTHER GOVERNMENTS

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

GOVERNMENTAL ACTIVITIES	
Sales tax	\$ 899,941
Telecommunications tax	197,061
Use tax	123,191
Court fines	21,218
Motor fuel tax allotments	45,362
Non-home rule sales tax	614,888
Utility tax	76,912
Illinois Tollway reimbursements	<u>344,816</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u><u>\$ 2,323,389</u></u>

5. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and injuries to the City's employees. These risks are provided for through insurance purchased from private insurance companies.

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

Intergovernmental Personnel Benefit Cooperative

The City participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain governmental, quasi-governmental, and nonprofit public service entities.

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

5. RISK MANAGEMENT (Continued)

Intergovernmental Personnel Benefit Cooperative (Continued)

IPBC receives, processes, and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative, along with an alternate, from each member. In addition, there are two officers; a chairperson and a Treasurer. The City does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

Complete financial statement, the latest available dated June 30, 2020, may be obtained directly from IPBC's administrative offices at 800 Roosevelt Road, Building C, Suite 312, Glen Ellyn, Illinois 60137.

6. LONG-TERM DEBT

a. Governmental Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
2020A General Obligation Source Alternative Revenue Source Bonds, \$9,250,000 original issue, due in annual installments of \$275,000 to \$655,000 through 2040; interest at 2.125% to 5.00%.	Capital Projects Fund	\$ 9,250,000	\$ -	\$ 360,000	\$ 8,890,000	\$ 275,000

b. Business-Type Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
2012 General Obligation Alternate Revenue Source Bonds, \$9,995,000 original issue, due in annual installments of \$25,000 to \$730,000 through 2032; interest at 2.00% to 3.10%. Issued to finance the North Wastewater Treatment Plant Upgrades, Phase 1A.	Water/Sewer Operations Fund	\$ 7,580,000	\$ -	\$ 7,580,000	\$ -	\$ -

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

6. LONG-TERM DEBT (Continued)

b. Business-Type Activities (Continued)

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
2020B General Obligation Alternate Revenue Source Bonds, \$6,290,000 original issue, due in annual installments of \$415,000 to \$645,000 through 2032; interest at 2% to 4%. Issued to refund a portion of the outstanding 2012 General Obligation Alternate Revenue Source Bonds	Water/Sewer Operations Fund	\$ -	\$ 6,290,000	\$ -	\$ 6,290,000	\$ 415,000
2013 Illinois EPA Water Pollution Control Revolving Fund Loan approved for an amount not to exceed \$21,836,865 of which \$21,334,311 was drawn; due in semiannual installments commencing August 2015 through February 2035; interest at a fixed rate of 1.93%. Issued to finance the North Wastewater Treatment Plant Upgrades, Phase 2A.	Water/Sewer Operations Fund	17,598,325	-	984,161	16,614,164	1,003,247
TOTAL		\$ 25,178,325	\$ 6,290,000	\$ 8,564,161	\$ 22,904,164	\$ 1,418,247

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

6. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Activities General Obligation Bonds		
	Principal	Interest	Total
2022	\$ 275,000	\$ 271,938	\$ 546,938
2023	285,000	260,937	545,937
2024	300,000	249,538	549,538
2025	310,000	237,537	547,537
2026	320,000	225,138	545,138
2027-2031	2,085,000	894,350	2,979,350
2032-2036	2,805,000	553,219	3,358,219
2037-2040	2,510,000	174,288	2,684,288
TOTAL	\$ 8,890,000	\$ 2,866,945	\$ 11,756,945

Fiscal Year Ending April 30,	Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total
2022	\$ 415,000	\$ 243,300	\$ 658,300
2023	435,000	235,000	670,000
2024	455,000	217,600	672,600
2025	470,000	199,400	669,400
2026	490,000	180,600	670,600
2027-2031	2,760,000	592,800	3,352,800
2032-2035	1,265,000	76,400	1,341,400
TOTAL	\$ 6,290,000	\$ 1,745,100	\$ 8,035,100

Fiscal Year Ending April 30,	IEPA Loan		
	Principal	Interest	Total
2022	\$ 1,003,247	\$ 315,836	\$ 1,319,083
2023	1,022,703	296,380	1,319,083
2024	1,042,537	276,546	1,319,083
2025	1,062,755	256,328	1,319,083
2026	1,083,365	235,718	1,319,083
2027-2031	5,740,240	855,175	6,595,415
2032-2036	5,659,317	276,558	5,935,875
TOTAL	\$ 16,614,164	\$ 2,512,541	\$ 19,126,705

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

6. LONG-TERM DEBT (Continued)

d. Changes in Long-Term Liabilities

The following is a summary of changes in debt and other long-term liabilities during fiscal year 2021:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
Loan payable - direct placement*	\$ 1,631,200	\$ -	\$ -	\$ 1,631,200	\$ 1,631,200
2020A GO ARS Bond	9,250,000	-	360,000	8,890,000	275,000
Unamortized bond premium	365,204	-	18,260	346,944	-
Net pension liability - IMRF**	1,203,872	-	1,203,872	-	-
Net pension liability - police pension**	25,038,196	-	3,689,517	21,348,679	-
Total OPEB liability**	5,634,181	539,873	-	6,174,054	128,414
Compensated absences payable**	548,416	474,270	411,312	611,374	458,531
TOTAL GOVERNMENTAL ACTIVITIES	\$ 43,671,069	\$ 1,014,143	\$ 5,682,961	\$ 39,002,251	\$ 2,493,145

*The loan payable matures on December 22, 2022 and the City may draw up to \$2,000,000 on the loan. A debt service to maturity schedule is not available.

**These liabilities have historically been retired by the General Fund.

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
BUSINESS-TYPE ACTIVITIES					
2012 GO ARS Bond	\$ 7,580,000	\$ -	\$ 7,580,000	\$ -	\$ -
2020B GO ARS Bond	-	6,290,000	-	6,290,000	415,000
Unamortized bond premium	-	986,407	-	986,407	-
IEPA loan	17,598,325	-	984,161	16,614,164	1,003,247
Net pension liability - IMRF	539,309	-	539,309	-	-
Total OPEB liability	966,273	92,589	-	1,058,862	22,023
Asset retirement obligation	150,000	-	-	150,000	-
Compensated absences payable	69,868	73,355	62,881	80,342	72,308
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 26,903,775	\$ 7,442,351	\$ 9,166,351	\$ 25,179,775	\$ 1,512,578

6. LONG-TERM DEBT (Continued)

d. Changes in Long-Term Liabilities (Continued)

The Governmental Activities and Business-Type Activities net pension liability - IMRF is reported as a net pension asset as of April 30, 2021. See note 7 for additional information and disclosures.

e. Other Non-Obligation Type Bonded Debt

Special Service Area Debt

Special Service Area Bonds outstanding as of the date of this report totaled \$1,903,951. These bonds are not an obligation of the City and are secured by the levy of an annual tax on the real property within the special service area. The City is in no way liable for repayment but is only acting as agent for the property owners in levying and collecting the tax and forwarding the collections to bondholders.

f. Pledged Revenues

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

The Series 2012 General Obligation Alternate Revenue Source Bonds, issued for the North Wastewater Treatment Plant Upgrades, Phase 1A, are payable from (i) Water and Sewer Revenues, Non-Home Rule Sales Taxes, and such other funds of the City lawfully available and annually appropriated for such purpose; and (ii) ad valorem taxes levied against all taxable property within the City without limitation as to rate or amount. The 2012 bonds were refunded and have a remaining total pledge of \$0. During the current fiscal year, the pledge of water revenues for the 2012 bonds of \$651,070 was approximately 5.97% of total water and sewer revenues and non-home rule sales tax revenues.

The Series 2020B General Obligation Alternate Revenue Source Bonds, issued to refund the Series 2012 General Obligation Alternate Revenue Source Bonds Phase 1A, are payable from (i) Water and Sewer Revenues, Non-Home Rule Sales Taxes, and such other funds of the City lawfully available and annually appropriated for such purpose; and (ii) ad valorem taxes levied against all taxable property within the City without limitation as to rate or amount. The 2020B bonds have a remaining total pledge of \$8,035,100, with the bonds maturing December 30, 2032. During the current fiscal year, no principal and interest was due and, therefore, no pledge was required.

6. LONG-TERM DEBT (Continued)

f. Pledged Revenues (Continued)

The Series 2020A General Obligation Alternate Revenue Source Bonds, issued for financing certain stormwater improvement projects within the City, are payable from (i) receipts of the Retailer's Occupation Taxes, Service Occupation Taxes, Use Taxes and Service Use Taxes (the "Sales Taxes"), (ii) such other funds of the City lawfully available and annually appropriated for such purpose; and (ii) ad valorem taxes levied against all taxable property within the City without limitation as to rate or amount. The 2020A bonds have a remaining total pledge of \$11,756,945, with the bonds maturing December 30, 2039. During the current fiscal year, the pledge of sales tax revenues for the 2020 bonds of \$546,119 was approximately 9.15% of total sales tax revenues.

g. Asset Retirement Obligation

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

h. Current Refunding

On October 28, 2021, the City issued \$6,290,000 of the Series 2020B General Obligation Alternate Revenue Source Refunding Bonds to currently refund \$7,125,000 of the Series 2012 General Obligation Alternate Revenue Source Bonds. The refunded bonds were paid from escrow on October 28, 2021. As a result of the refunding, the City achieved cash flow savings of \$458,530 and an economic gain on the refunding of \$407,779.

i. Line of Credit

On April 16, 2016, the City entered into a line of credit of \$5,000,000 with the intention to use the funds to finance the costs related to a recently established TIF District. The maturity date on the line of credit was extended to June 30, 2022, and the interest rate for each draw will be set at the then current monthly London Inter-Bank Offered Rate (LIBOR) plus 2.0%, with the rate reset at the then current monthly LIBOR rate plus 2.0% every month thereafter until the line of credit matures. The City did not draw on the line of credit as of April 30, 2021 and, therefore, there is no liability to recognize as of April 30, 2021.

6. LONG-TERM DEBT (Continued)

j. Promissory Note Payable

On December 22, 2017, the City issued the Series 2017 General Obligation Promissory Note in the amount of \$1,631,200, issued for financing various capital improvements within the City. The principal of the note will be payable on December 22, 2022, the maturity date. Interest will be payable quarterly on March 1, June 1, September 1, and December 1 of each year, at 3% per annum, commencing on March 1, 2018.

7. DEFINED BENEFIT PENSION PLANS

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

The table below is a summary for all pension plans as of and for the year ended April 30, 2021:

	IMRF	Police Pension	Total
Net pension liability (asset)	\$ (788,842)	\$ 21,348,679	\$ 20,559,837
Deferred outflows of resources	345,147	3,683,260	4,028,407
Deferred inflows of resources	3,188,459	3,498,306	6,686,765
Pension expense	(389,686)	2,156,687	1,767,001

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

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

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Plan Membership

At December 31, 2020, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	96
Inactive employees entitled to but not yet receiving benefits	80
Active employees	<u>67</u>
 TOTAL	 <u><u>243</u></u>

Benefits Provided

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

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

Contributions

Participating members are required to contribute 4.50% of their annual covered salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rates for the fiscal year ended April 30, 2021 was 12.04% of covered payroll.

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The City's net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.00%
Asset valuation method	Fair value

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

Discount Rate

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

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2020	\$ 31,831,443	\$ 30,088,262	\$ 1,743,181
Changes for the period			
Service cost	474,226	-	474,226
Interest	2,272,133	-	2,272,133
Difference between expected and actual experience	(29,240)	-	(29,240)
Changes in assumptions	(299,407)	-	(299,407)
Employer contributions	-	591,709	(591,709)
Employee contributions	-	232,225	(232,225)
Net investment income	-	4,247,246	(4,247,246)
Benefit payments and refunds	(1,457,570)	(1,457,570)	-
Other (net transfer)	-	(121,445)	121,445
Net changes	960,142	3,492,165	(2,532,023)
BALANCES AT DECEMBER 31, 2020	\$ 32,791,585	\$ 33,580,427	\$ (788,842)

Changes in assumptions related to price inflation, retirement age, and mortality rates were made since the previous measurement date.

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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

For the year ended April 30, 2021, the City recognized pension expense of \$(389,686). At April 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 55,161	\$ 379,356
Changes in assumption	118,672	203,314
Net difference between projected and actual earnings on pension plan investments	-	2,605,789
Employer contributions after the measurement date	<u>171,314</u>	<u>-</u>
TOTAL	<u>\$ 345,147</u>	<u>\$ 3,188,459</u>

\$171,314 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending April 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense for the City as follows:

<u>Year Ending April 30,</u>	
2022	\$ (1,024,533)
2023	(517,247)
2024	(1,054,203)
2025	<u>(418,643)</u>
TOTAL	<u>\$ (3,014,626)</u>

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 3,451,712	\$ (788,842)	\$ (4,092,318)

Police Pension Plan

Plan Administration

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

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

Administrative costs are financed through contributions and investment income.

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2021, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	29
Inactive plan members entitled to but not receiving benefits	3
Active plan members	<u>32</u>
 TOTAL	 <u><u>64</u></u>

Benefits Provided

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

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

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the Police Pension Plan as actuarially determined by an enrolled actuary, including administrative costs. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has chosen a policy to fund 100% of the past service cost by 2040. For the year ended April 30, 2021, the City's contribution was 38.74% of covered payroll.

Investment Policy

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

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

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

The Fund’s investment policy, in accordance with ILCS, establishes the following target allocation across asset classes (net of inflation estimate of 1.90%):

Asset Class	Target	Long-Term Expected Real Rate of Return
U.S. Large Cap Equity	27.00%	7.80%
U.S. Mid Cap Equity	3.00%	8.20%
U.S. Small Cap Equity	3.00%	7.60%
Real Estate	3.00%	5.90%
Non-U.S. Developed Equity	16.00%	6.80%
Emerging Markets	8.00%	8.40%
Fixed Income	37.00%	3.20%
Cash	3.00%	2.60%

The long-term expected rate of return on the Fund’s investments was determined using an asset allocation study by the Global Investment Committee of Morgan Stanley and was published in March 2020. The best estimate ranges of expected nominal rates of return (net of inflation of 1.90%) were developed for each major assets class as of December 31, 2020. These ranges were combined to produce the long-term expected rate of return by weighting the expected future nominal rates of return by the target asset allocation percentage. Best estimates or geometric real rates of return excluding inflation for each major asset class included in the Fund’s target asset allocation as of April 30, 2021 are listed in the table above.

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

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Rate of Return

For the year ended April 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 28.99%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

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

The Fund has the following recurring fair value measurements as of April 30, 2021: The mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. Treasury obligations, U.S. agency securities, corporate bonds, and municipal bonds are valued using quoted matrix pricing models based on various market and industry inputs (Level 2 inputs).

Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 3,668,711	\$ 99,959	\$ 3,155,177	\$ 413,575	\$ -
U.S. agency securities	2,760,983	318,972	43,171	301,568	2,097,272
Corporate bonds	3,396,990	484,818	1,909,003	973,557	29,612
Municipal bonds	61,003	-	-	30,788	30,215
TOTAL	\$ 9,887,687	\$ 903,749	\$ 5,107,351	\$ 1,719,488	\$ 2,157,099

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Interest Rate Risk (Continued)

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

Credit Risk

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

Custodial Credit Risk

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

Concentration of Credit Risk

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

Diversification by Instrument	Percent of Portfolio	
	Minimum	Maximum
Equities and mutual funds	20%	65%
Fixed income	33%	78%
Cash	2%	20%

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

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

Actuarial valuation date	April 30, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	3.75% to 8.72%
Interest rate	6.75%
Asset valuation method	Fair value

Active, Disabled, and Spouse mortality rates used in the April 30, 2021 valuation were based on the Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data.

Discount Rate

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

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

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2020	\$ 50,908,848	\$ 25,870,652	\$ 25,038,196
Changes for the period			
Service cost	846,867	-	846,867
Interest	3,372,000	-	3,372,000
Difference between expected and actual experience	1,207,446	-	1,207,446
Changes in assumptions	-	-	-
Changes in benefits	-	-	-
Employer contributions	-	1,490,747	(1,490,747)
Employee contributions	-	335,137	(335,137)
Net investment income	-	7,329,693	(7,329,693)
Benefit payments and refunds	(2,102,676)	(2,102,676)	-
Administrative expense	-	(39,747)	39,747
Net changes	3,323,637	7,013,154	(3,689,517)
BALANCES AT APRIL 30, 2021	\$ 54,232,485	\$ 32,883,806	\$ 21,348,679

The funded status of the plan as of April 30, 2021 is 60.63%.

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

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

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 29,843,261	\$ 21,348,679	\$ 14,534,122

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

For the year ended April 30, 2021, the City recognized pension expense of \$2,156,687. At April 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the Police Pension Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,238,443	\$ 81,708
Changes in assumptions	1,444,817	381,629
Net difference between projected and actual earnings on pension plan investments	-	3,034,969
TOTAL	<u>\$ 3,683,260</u>	<u>\$ 3,498,306</u>

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

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

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

Fiscal Year Ending April 30,	
2022	\$ 96,040
2023	103,353
2024	(183,049)
2025	(537,738)
2026	448,119
Thereafter	<u>258,229</u>
TOTAL	<u>\$ 184,954</u>

8. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

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

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

b. Benefits Provided

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

c. Membership

At April 30, 2020 (most recent data available), membership consisted of:

Inactive employees or beneficiaries currently receiving benefit payments	18
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>105</u>
TOTAL	<u>123</u>

d. Total OPEB Liability

The City’s total OPEB liability of \$7,232,916 was measured as of April 30, 2021 and was determined by an actuarial valuation as of May 1, 2020.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at April 30, 2021, as determined by an actuarial valuation as of May 1, 2020, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updating procedures to April 30, 2021, including updating the discount rate at April 30, 2021, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Salary Increases	3.00%
Discount rate	2.27%
Healthcare cost trend rates	2.10% to 10.60% Initial 5.00% Ultimate

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

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

Active IMRF mortality rates follow the RP-2014 table with blue collar adjustment and MP-2016 improvement, weighted per IMRF experience study dated November 8, 2017. For police, active mortality follows the sex distinct raw rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved generationally using MP-2019 Improvement Rates. Retiree mortality follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the sex distinct raw rates as developed in the PubS-2010(A) Study Improved to 2017 using MP-2019 Improvement Rates. These rates are then improved generationally using MP-2019 Improvement Rates. Disabled mortality follows the sex distinct raw rates as developed in the PubS-2010 Study for Disabled Participants improved to 2017 using MP-2019 Improvement Rates. These rates are then improved generationally using MP-2019 Improvement Rates. Spouse Mortality follows the sex distinct raw rates as developed in the PubS-2010(A) Study for Contingent Survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for General Employees was used. Mortality Improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2020	<u>\$ 6,600,454</u>
Changes for the period	
Service cost	192,722
Interest	167,046
Differences between expected and actual experience	-
Changes in assumptions	423,131
Benefit payments	<u>(150,437)</u>
Net changes	<u>632,462</u>
BALANCES AT APRIL 30, 2021	<u>\$ 7,232,916</u>

Changes in assumptions included the discount rate changing from 2.56% to 2.27%.

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity

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

	1% Decrease (1.27%)	Current Discount Rate (2.27%)	1% Increase (3.27%)
Total OPEB liability	\$ 8,938,502	\$ 7,232,916	\$ 5,967,526

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

	1% Decrease (Varies)	Current Healthcare Rate (Varies)	1% Increase (Varies)
Total OPEB liability	\$ 5,797,488	\$ 7,232,916	\$ 9,199,869

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

For the year ended April 30, 2021, the City recognized OPEB expense of \$737,898. At April 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,583,208	\$ -
Changes in assumptions	1,969,044	-
TOTAL	\$ 3,552,252	\$ -

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

<u>Year Ending</u> <u>April 30,</u>	
2022	\$ 378,130
2023	378,130
2024	378,130
2025	378,130
2026	378,130
Thereafter	<u>1,661,602</u>
 TOTAL	 <u>\$ 3,552,252</u>

9. COMMITMENTS AND CONTINGENCIES

DuPage Water Commission

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

Litigation

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

Grants

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

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

10. INDIVIDUAL FUND DISCLOSURES

Transfers between major funds and nonmajor funds are as follows:

Fund	Transfers In	Transfers Out
General	\$ 150,000	\$ 676,670
Capital Projects	175,000	-
TIF District	-	793,610
Water/Sewer Operations	793,610	300,000
Nonmajor Enterprise (Commuter Parking)	-	175,000
Nonmajor Governmental		
Road and Bridge	-	100,000
Tourism	100,000	250,000
Land Acquisition	476,670	-
Capital Equipment Replacement	600,000	-
TOTAL ALL FUNDS	\$ 2,295,280	\$ 2,295,280

The purposes of significant interfund transfers are as follows:

- Transfer from the TIF District Fund to the Water/Sewer Operations Fund of \$793,610 to cover construction costs of property located within the TIF District.
- Transfer from Tourism Fund to General Fund of \$150,000 to cover the costs to administer the tourism programs incurred by the General Fund.
- Transfer from the General Fund to Capital Equipment Replacement Fund of \$200,000 to cover the cost of vehicle and equipment purchases for governmental funds.
- Transfer from Water/Sewer Operations Fund to Capital Equipment Replacement Fund of \$300,000 to cover the cost of vehicle and equipment purchases for enterprise funds.
- Transfer from the General Fund to the Land Acquisition Fund of \$476,670 to cover the cost of the purchase of property.

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

10. INDIVIDUAL FUND DISCLOSURES (Continued)

Individual fund advances are as follows:

Advance From	Advance To	Amount
General	Commuter Parking	\$ 239,379
General	Water/Sewer Operations	4,197,471
Capital Equipment Replacement	Commuter Parking	300,000
Capital Equipment Replacement	Water/Sewer Operations	<u>803,626</u>
TOTAL		<u>\$ 5,540,476</u>

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

- \$4,197,471 due to the General Fund from the Water/Sewer Operations Fund to cover certain operating costs.
- \$539,379 advance to the Commuter Parking Fund from the General Fund and Capital Equipment Replacement Fund to cover costs associated with reconstruction of the parking lot. Repayments are scheduled in annual amounts of \$30,000. In addition, \$191,793 of the advance is to cover cash deficits.
- \$803,626 due to the Capital Equipment Replacement Fund from the Water/Sewer Operations Fund to cover certain operating costs.

Deficit Fund Balances/Net Position of Individual Funds

The following funds had deficit fund balances/net position as of April 30, 2021:

Fund	Deficit Balance
Tourism Fund	\$ 16,908

11. ECONOMIC INCENTIVES

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

11. ECONOMIC INCENTIVES (Continued)

In November 2009, the City entered into a sales tax reimbursement agreement with a developer to construct a retail gasoline/convenience store within the City. Under the agreement, the City has agreed to remit to the developer 50% of sales tax collected from the retail store during each calendar year in excess of \$15,000. The first \$15,000 is to be retained exclusively by the City. The agreement is in effect for a period of 20 years or until the cumulative amount of \$1,250,000 has been rebated to the developer, whichever occurs first. The total rebates incurred and paid during the year ended April 30, 2021 was \$44,326 and is recorded as an expenditure in the General Fund.

In January 2017, the City entered into a sales tax reimbursement agreement with a retailer to expand their business within the City. Under the agreement, the City has agreed to remit to the retailer 0.25% of all taxable revenue generated at the property if the growth of the local sales tax receipts is 5% or greater than the prior sales tax year. If the growth of the local sales tax receipts is less than 5% from the prior sales tax year, the City will remit to the retailer 0.125% of all taxable revenue generated at the property. The agreement is in effect for a period of five years from the commencement date. The total rebates incurred and paid during the year ended April 30, 2021 was \$49,319 and is recorded as an expenditure in the General Fund.

12. SUBSEQUENT EVENTS

On October 7, 2021, the City issued \$14,440,000 General Obligation Bonds (Alternative Revenue Source), Series 2021 to finance the construction of a new public works facility and land acquisition within the Thorndale Corridor Project Area (TIF District). The bonds mature annually on December 30, beginning December 30, 2022 through December 30, 2038, with maturities from \$570,000 to \$1,070,000. Interest is due semi-annually on June 30 and December 30 at 3%.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WOOD DALE, ILLINOIS

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

For the Year Ended April 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes	\$ 4,503,000	\$ 4,503,000	\$ 4,268,766
Licenses and permits	1,303,000	1,303,000	835,207
Intergovernmental	6,055,620	6,055,620	6,764,725
Charges for services	721,480	721,480	563,225
Fines and forfeits	913,900	913,900	612,495
Investment income	115,000	115,000	13,960
Miscellaneous	773,095	773,095	1,131,522
	<hr/>	<hr/>	<hr/>
Total revenues	14,385,095	14,385,095	14,189,900
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General government	5,695,059	5,695,059	5,492,710
Public safety	7,369,677	7,369,677	7,118,792
Highways and streets	1,221,097	1,221,097	1,089,604
	<hr/>	<hr/>	<hr/>
Total expenditures	14,285,833	14,285,833	13,701,106
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	99,262	99,262	488,794
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	250,000	250,000	150,000
Transfers (out)	(200,000)	(200,000)	(676,670)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	50,000	50,000	(526,670)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 149,262</u>	<u>\$ 149,262</u>	(37,876)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			9,196,440
			<hr/>
FUND BALANCE, APRIL 30			<u>\$ 9,158,564</u>

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

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

For the Year Ended April 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property taxes	\$ 2,100,000	\$ 2,100,000	\$ 2,257,571
Investment income	25,000	25,000	2,443
	<hr/>	<hr/>	<hr/>
Total revenues	2,125,000	2,125,000	2,260,014
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Economic development			
Contractual services	500,000	500,000	481,385
	<hr/>	<hr/>	<hr/>
Total expenditures	500,000	500,000	481,385
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,625,000	1,625,000	1,778,629
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(1,535,000)	(1,535,000)	(793,610)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(1,535,000)	(1,535,000)	(793,610)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 90,000</u>	<u>\$ 90,000</u>	985,019
FUND BALANCE, MAY 1			<hr/> 85,990
FUND BALANCE, APRIL 30			<u><u>\$ 1,071,009</u></u>

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Six Fiscal Years

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

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually, and postretirement benefit increases of 3.00% compounded annually.

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

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Seven Fiscal Years

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

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of the beginning of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 20 years; the asset valuation method was five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 6.75% annually, projected salary increases assumption of 4.00% to 8.97% compounded annually, and postretirement benefit increases of 3.00% compounded annually.

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

CITY OF WOOD DALE, ILLINOIS

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

Last Six Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020
TOTAL PENSION LIABILITY						
Service cost	\$ 481,907	\$ 452,339	\$ 455,926	\$ 435,385	\$ 459,313	\$ 474,226
Interest	1,915,795	1,978,938	2,077,093	2,128,994	2,244,185	2,272,133
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(516,170)	(33,477)	292,280	420,945	(911,854)	(29,240)
Changes of assumptions	33,818	(70,106)	(907,985)	905,629	-	(299,407)
Benefit payments, including refunds of member contributions	(991,083)	(1,053,344)	(1,129,241)	(1,300,827)	(1,369,637)	(1,457,570)
Net change in total pension liability	924,267	1,274,350	788,073	2,590,126	422,007	960,142
Total pension liability - beginning	25,832,620	26,756,887	28,031,237	28,819,310	31,409,436	31,831,443
TOTAL PENSION LIABILITY - ENDING	\$ 26,756,887	\$ 28,031,237	\$ 28,819,310	\$ 31,409,436	\$ 31,831,443	\$ 32,791,585
PLAN FIDUCIARY NET POSITION						
Contributions - employer	\$ 558,047	\$ 525,356	\$ 526,216	\$ 558,717	\$ 443,666	\$ 591,709
Contributions - member	201,200	193,219	205,732	215,876	209,749	232,225
Net investment income	118,862	1,602,686	4,254,445	(1,464,780)	4,990,042	4,247,246
Benefit payments, including refunds of member contributions	(991,083)	(1,053,344)	(1,129,241)	(1,300,827)	(1,369,637)	(1,457,570)
Other (net transfer)	(439,575)	(32,789)	(394,345)	536,884	(765,110)	(121,445)
Net change in plan fiduciary net position	(552,549)	1,235,128	3,462,807	(1,454,130)	3,508,710	3,492,165
Plan fiduciary net position - beginning	23,888,296	23,335,747	24,570,875	28,033,682	26,579,552	30,088,262
PLAN FIDUCIARY NET POSITION - ENDING	\$ 23,335,747	\$ 24,570,875	\$ 28,033,682	\$ 26,579,552	\$ 30,088,262	\$ 33,580,427
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 3,421,140	\$ 3,460,362	\$ 785,628	\$ 4,829,884	\$ 1,743,181	\$ (788,842)

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

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

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

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

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

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

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

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

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

Last Seven Fiscal Years

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

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

Notes to Required Supplementary Information

2016 - Actuarial assumptions were updated to reflect revised expectations with respect to mortality rates, mortality improvement rates, retirement rates, disability rates, and termination rates.

2017 - Actuarial assumptions were updated to reflect revised expectations with respect to mortality rates.

2020 - Actuarial assumptions were updated to reflect changes to pay increases, inflation rate, mortality rates, retirement rates, termination rates, disability rates, and marital assumptions. In addition, the changes of benefit terms were due to changes in plan benefits required under PA-101-0610 (SB 1300).

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

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Four Fiscal Years

MEASUREMENT DATE APRIL 30,	2018	2019	2020	2021
TOTAL OPEB LIABILITY				
Service cost	\$ 46,442	\$ 48,286	\$ 44,506	\$ 192,722
Interest	101,880	104,291	104,471	167,046
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	-	1,922,040	-
Changes in assumptions	-	70,859	1,862,469	423,131
Benefit payments, including refunds of member contributions	(84,163)	(90,967)	(137,975)	(150,437)
Net change in total OPEB liability	64,159	132,469	3,795,511	632,462
Total OPEB liability - beginning	2,608,315	2,672,474	2,804,943	6,600,454
TOTAL OPEB LIABILITY - ENDING	\$ 2,672,474	\$ 2,804,943	\$ 6,600,454	\$ 7,232,916
Covered payroll	\$ 8,308,877	\$ 8,356,127	\$ 8,585,920	\$ 8,492,020
Employer's total OPEB liability as a percentage of covered payroll	32.16%	33.57%	76.88%	85.17%

Notes to Required Supplementary Information

2021 - Actuarial assumptions were updated to reflect changes in the discount rate from 2.56% to 2.27%.

2020 - Actuarial assumptions were updated to reflect changes in the discount rate from 3.79% to 2.56%. Additionally there were changes to assumptions related to inflation rate, payroll increases, mortality rates, mortality improvement rates, retirement rates, termination rates, and disability rates.

2019 - Actuarial assumptions were updated to reflect changes in the discount rate from 3.97% to 3.79%.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021
Annual money-weighted rate of return, net of investment expense	5.98%	(1.54%)	9.99%	7.98%	4.72%	(1.33%)	28.99%

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

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2021

1. BUDGETS

The City operates under the Illinois Municipal Budget Law.

All departments of the City submit budget requests to the City Manager so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the City Council for review. The City Council holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is employed during the year. Encumbrances are not reported in the financial statements.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Budgetary authority lapses at the fiscal year end.

Annual appropriations are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and the Pension Trust Fund. Budgets for these funds are adopted on a basis consistent with GAAP, except that in the Enterprise Funds, capital outlays and principal payments are budgeted as expenses, while GASB 68 adjustments are not budgeted.

Expenditures may not legally exceed appropriations at the fund level.

2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

<u>Fund</u>	<u>Excess</u>
Road and Bridge	\$ 754
Land Acquisition	481,670
Water/Sewer Operations	695,225
Sanitation	21,170
Police Pension	9,538

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes, current	\$ 3,175,000	\$ 3,175,000	\$ 3,230,298
Replacement tax	28,000	28,000	31,194
Telecommunication tax	1,000,000	1,000,000	762,237
Utility tax	300,000	300,000	245,037
Total taxes	4,503,000	4,503,000	4,268,766
Licenses and permits			
Building permits	800,000	800,000	702,939
Rental housing inspection fees	85,000	85,000	86,300
Contractors registration	50,000	50,000	41,625
Business licenses	130,000	130,000	(5,545)
Liquor licenses	64,000	64,000	6,625
Vehicle licenses	165,000	165,000	-
Georgetown permits	9,000	9,000	3,263
Total licenses and permits	1,303,000	1,303,000	835,207
Intergovernmental			
Income tax	1,450,000	1,450,000	1,589,810
Sales tax	4,150,000	4,150,000	3,674,445
Use tax	451,000	451,000	614,973
Tobacco enforcement grant	2,420	2,420	-
Vest grant	2,200	2,200	-
CARES grant	-	-	780,894
IDOT enforcement grant	-	-	76,177
FEMA grant	-	-	28,426
Total intergovernmental	6,055,620	6,055,620	6,764,725
Charges for services			
Cable TV franchise fees	220,000	220,000	217,463
Right of way usage fee	53,580	53,580	20,000
Plan review fees	40,000	40,000	-
Re-inspection fees	15,000	15,000	411
Rent - city owned property	148,200	148,200	148,200

(This schedule is continued on the following page.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES (Continued)			
Charges for services (Continued)			
Reimbursement - police service	\$ 96,000	\$ 96,000	\$ 97,281
E-ticketing fee	1,900	1,900	1,631
Administration fee - impounded vehicles	105,000	105,000	37,200
Administration fee - FTA booking	1,800	1,800	910
Other police revenue	15,000	15,000	12,979
Over weight permit fees	20,000	20,000	11,800
Alarm fees	5,000	5,000	15,350
Total charges for services	721,480	721,480	563,225
Fines and forfeits			
Court fines	260,000	260,000	192,120
Police fines	37,500	37,500	28,484
Stray animal fines	900	900	270
Liquor license fines	1,000	1,000	-
Court supervision	9,500	9,500	256
DUI tech fund fees	20,000	20,000	17,655
Red light enforcement	585,000	585,000	373,710
Total fines and forfeits	913,900	913,900	612,495
Investment income	115,000	115,000	13,960
Miscellaneous			
IPBC	180,000	180,000	342,201
Pull tabs and jar game	2,550	2,550	2,435
Bond forfeitures	7,000	7,000	44,760
Electric aggregation	-	-	76,790
Employee health care contribution	450,000	450,000	401,676
Park district bank runs	5,000	5,000	-
Dumeg receipts	23,545	23,545	22,500
Auction proceeds	5,000	5,000	298
Miscellaneous	100,000	100,000	240,862
Total miscellaneous	773,095	773,095	1,131,522
TOTAL REVENUES	\$ 14,385,095	\$ 14,385,095	\$ 14,189,900

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Legislative - administration			
Personal services			
Salaries	\$ 631,638	\$ 631,638	\$ 666,562
Overtime pay	-	-	1,632
Leave time buy-back	6,759	6,759	6,740
Longevity pay	700	700	700
Elected officials	82,500	82,500	82,522
Deferred compensation	5,000	5,000	5,000
FICA expenditures	55,202	55,202	55,139
IMRF expenditures	88,251	88,251	88,786
Total personal services	870,050	870,050	907,081
Contractual services			
Telephone/alarm line	2,160	2,160	1,980
Printing	3,000	3,000	1,619
Professional services	50,000	50,000	34,636
Recording fees	2,500	2,500	1,034
Education and training	1,250	1,250	176
Dues and subscriptions	4,500	4,500	2,894
Dues and subscriptions - legislative	16,500	16,500	8,921
Total contractual services	79,910	79,910	51,260
Commodities			
Gasoline	-	-	76
Maintenance - vehicles	-	-	197
Books and publications	200	200	-
Office supplies	3,500	3,500	4,679
Total commodities	3,700	3,700	4,952
Other charges			
Business expenses	1,500	1,500	74
Conference/meetings	2,000	2,000	216
Conference/meetings - legislative	12,000	12,000	225
Miscellaneous	5,000	5,000	996
Total other charges	20,500	20,500	1,511
Total legislative - administration	974,160	974,160	964,804
Building department			
Personal services			
Salaries	196,178	196,178	202,271
Overtime pay	250	250	-
Leave time buy-back	2,742	2,742	2,285
Stipends	200	200	-
FICA expenditures	15,071	15,071	15,570
IMRF expenditures	24,091	24,091	24,275
Total personal services	238,532	238,532	244,401

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Building department (Continued)			
Contractual services			
Printing	\$ 2,500	\$ 2,500	\$ 740
Maintenance - vehicles	1,350	1,350	40
Professional services	100,000	100,000	165,133
Publish legal notice	1,500	1,500	(187)
Education and training	6,600	6,600	2,573
Dues and subscriptions	2,400	2,400	1,332
Property maintenance	-	-	16,557
Total contractual services	<u>114,350</u>	<u>114,350</u>	<u>186,188</u>
Commodities			
Gasoline	2,750	2,750	1,019
Books and publications	1,200	1,200	1,235
Maintenance - vehicles	2,500	2,500	1,117
Uniforms	1,750	1,750	475
Safety equipment	450	450	-
Office supplies	1,500	1,500	1,287
Total commodities	<u>10,150</u>	<u>10,150</u>	<u>5,133</u>
Capital outlay			
Office equipment	1,800	1,800	-
Total capital outlay	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Other charges			
Conference/meetings	4,350	4,350	65
Total other charges	<u>4,350</u>	<u>4,350</u>	<u>65</u>
Total building department	<u>369,182</u>	<u>369,182</u>	<u>435,787</u>
Finance department			
Personal services			
Salaries	354,537	354,537	339,637
Overtime pay	3,500	3,500	1,546
Leave time buy-back	3,268	3,268	3,268
FICA expenditures	27,640	27,640	24,581
IMRF expenditures	47,568	47,568	41,478
Total personal services	<u>436,513</u>	<u>436,513</u>	<u>410,510</u>
Contractual services			
Printing	16,000	16,000	12,318
Professional services	1,400	1,400	1,055
Education and training	1,200	1,200	570
Dues and subscriptions	700	700	675
Total contractual services	<u>19,300</u>	<u>19,300</u>	<u>14,618</u>

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance department (Continued)			
Commodities			
Books and publications	\$ 400	\$ 400	\$ 351
Uniforms	800	800	478
Office supplies	1,200	1,200	1,623
Total commodities	<u>2,400</u>	<u>2,400</u>	<u>2,452</u>
Other charges			
Conference/meetings	2,800	2,800	970
Miscellaneous	-	-	15
Total other charges	<u>2,800</u>	<u>2,800</u>	<u>985</u>
Total finance department	<u>461,013</u>	<u>461,013</u>	<u>428,565</u>
Legal			
Contractual services			
Legal - general fund	300,000	300,000	305,693
Legal - prosecution	50,000	50,000	47,196
Legal - labor	15,000	15,000	17,084
Total contractual services	<u>365,000</u>	<u>365,000</u>	<u>369,973</u>
Total legal	<u>365,000</u>	<u>365,000</u>	<u>369,973</u>
Community development			
Personal services			
Salaries	389,906	389,906	351,946
Overtime pay	-	-	3,731
FICA expenditures	30,009	30,009	25,860
IMRF expenditures	47,977	47,977	42,630
Total personal services	<u>467,892</u>	<u>467,892</u>	<u>424,167</u>
Total community development	<u>467,892</u>	<u>467,892</u>	<u>424,167</u>
City services administration			
Personal services			
Salaries	338,304	338,304	265,814
Overtime pay	500	500	-
Longevity pay	1,100	1,100	1,100
Stipends	12,500	12,500	-
FICA expenditures	26,959	26,959	19,626
IMRF expenditures	43,099	43,099	32,270
Total personal services	<u>422,462</u>	<u>422,462</u>	<u>318,810</u>
Contractual services			
Printing	150	150	233
Maintenance - building/grounds	12,500	12,500	16,451
Maintenance - office equipment	300	300	-

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
City services administration (Continued)			
Contractual services (Continued)			
Maintenance - other equipment	\$ 200	\$ 200	\$ -
Maintenance vehicle	200	200	-
Maintenance agreements	6,500	6,500	5,454
Professional services	1,200	1,200	2,404
Engineering services	50,000	50,000	49,495
Education and training	3,000	3,000	858
Dues and subscriptions	1,200	1,200	1,240
Total contractual services	75,250	75,250	76,135
Commodities			
Gasoline	1,750	1,750	973
Postage	100	100	102
Books and publications	100	100	-
Maintenance - building/grounds	4,000	4,000	549
Maintenance - vehicles	1,000	1,000	933
Uniforms	18,000	18,000	14,333
Safety equipment	3,500	3,500	392
Office supplies	2,300	2,300	1,338
Other parts and material	500	500	7
Electric utilities	1,500	1,500	-
Total commodities	32,750	32,750	18,627
Other charges			
Conferences/meetings	1,500	1,500	475
Safety program	3,500	3,500	1,318
Miscellaneous	550	550	-
Total other charges	5,550	5,550	1,793
Total city services administration	536,012	536,012	415,365
Central services			
Contractual services			
Telephone/alarm line	120,000	120,000	118,513
Printing	23,500	23,500	21,186
Maintenance - building/grounds	95,000	95,000	106,513
Equipment rental	14,000	14,000	13,098
IT professional services	35,000	35,000	5,218
Auditing services	40,000	40,000	42,580
Professional services	27,000	27,000	26,154
Insurance premiums	390,000	390,000	380,126
Health insurance	1,850,000	1,850,000	1,845,156
Unemployment compensation	-	-	7,260
Employee development	9,300	9,300	-
Employee recruitment	3,500	3,500	2,211
IT - software licenses and M/As	135,000	135,000	221,833
Total contractual services	2,742,300	2,742,300	2,789,848

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Central services (Continued)			
Commodities			
Postage	\$ 25,000	\$ 25,000	\$ 18,651
Maintenance - building/grounds	10,000	10,000	11,397
Electric utilities	-	-	1,735
Flowers	500	500	170
Total commodities	<u>35,500</u>	<u>35,500</u>	<u>31,953</u>
Other charges			
Employee recognition	5,000	5,000	4,760
Safety program	2,500	2,500	1,538
Employee engagement	10,000	10,000	11,287
Generator grant program	2,000	2,000	2,961
Credit card fees	200	200	625
Community donations	-	-	10,000
Wood Dale dollars program	-	-	114,200
Sales tax rebate program	300,000	300,000	93,646
Total other charges	<u>319,700</u>	<u>319,700</u>	<u>239,017</u>
Capital outlay			
IT equipment	55,750	55,750	59,035
Total capital outlay	<u>55,750</u>	<u>55,750</u>	<u>59,035</u>
Total central services	<u>3,153,250</u>	<u>3,153,250</u>	<u>3,119,853</u>
Vehicle maintenance			
Personal services			
Salaries	144,988	144,988	98,132
Overtime pay	500	500	282
Longevity pay	950	950	950
Stipends	-	-	700
FICA expenditures	11,203	11,203	7,551
IMRF expenditures	17,909	17,909	12,045
Total personal services	<u>175,550</u>	<u>175,550</u>	<u>119,660</u>
Contractual services			
Maintenance - other equipment	1,200	1,200	957
Maintenance - vehicles	300	300	-
Equipment rental	-	-	145
Education and training	300	300	-
Dues and subscriptions	7,750	7,750	5,057
Total contractual services	<u>9,550</u>	<u>9,550</u>	<u>6,159</u>
Commodities			
Gasoline	800	800	426
Maintenance - other equipment	2,000	2,000	2,623
Maintenance - vehicles	1,000	1,000	1,050

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Vehicle maintenance (Continued)			
Commodities (Continued)			
Safety equipment	\$ 250	\$ 250	\$ 118
Other parts and materials	2,200	2,200	2,160
Total commodities	<u>6,250</u>	<u>6,250</u>	<u>6,377</u>
Other charges			
Conferences/meetings	100	100	-
Miscellaneous	100	100	-
Total other charges	<u>200</u>	<u>200</u>	<u>-</u>
Total vehicle maintenance	<u>191,550</u>	<u>191,550</u>	<u>132,196</u>
Subtotal general government	6,518,059	6,518,059	6,290,710
Reimbursement from other funds	<u>(823,000)</u>	<u>(823,000)</u>	<u>(798,000)</u>
Total general government	<u>5,695,059</u>	<u>5,695,059</u>	<u>5,492,710</u>
PUBLIC SAFETY			
Police department			
Personal services			
Salaries	645,076	645,076	473,348
Overtime pay	342,500	10,000	47,937
Part-time employment	23,100	23,100	-
Seasonal employment	7,500	7,500	-
Leave time buy-back	11,500	11,500	14,251
Longevity pay	11,900	11,900	2,500
FICA expenditures	49,350	49,350	34,022
IMRF expenditures	28,749	28,749	28,385
Total personal services	<u>1,119,675</u>	<u>787,175</u>	<u>600,443</u>
Contractual services			
Telephone/alarm line	13,000	13,000	15,399
Communications	13,000	13,000	12,453
Printing	2,600	2,600	1,246
Maintenance - building/grounds	15,000	15,000	6,305
Maintenance - office equipment	1,000	1,000	-
Maintenance - other equipment	2,000	2,000	444
Maintenance - vehicles	19,000	19,000	16,867
Maintenance agreements	18,000	18,000	17,835
Emergency services	1,900	1,900	1,075
Professional services	27,000	27,000	20,642
Community services	2,600	2,600	-
Township social services	14,640	14,640	14,220
Animal control	20,500	20,500	1,410
Education and training	30,500	30,500	21,861
Dues and subscriptions	2,400	2,400	2,003
Cops administration	167,880	167,880	153,561
Dispatching services	355,400	355,400	355,400
Total contractual services	<u>706,420</u>	<u>706,420</u>	<u>640,721</u>

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Police department (Continued)			
Commodities			
Gasoline	\$ 60,000	\$ 60,000	\$ 42,443
Postage	200	200	104
Books and publications	200	200	-
Maintenance - building/grounds	2,500	2,500	1,988
Maintenance - other equipment	2,800	2,800	3,354
Maintenance - vehicles	28,000	28,000	21,583
Uniforms	36,000	36,000	32,626
Emergency services	3,000	3,000	5,236
Copy supplies	1,500	1,500	887
Office supplies	3,000	3,000	1,395
Photo supplies	500	500	-
Community services	7,500	7,500	2,856
Detective's expense	3,000	3,000	2,023
Investigative supplies	1,500	1,500	1,163
Ammunition/gun range	6,200	6,200	6,556
Prisoner food	200	200	-
Total commodities	<u>156,100</u>	<u>156,100</u>	<u>122,214</u>
Capital outlay			
Office equipment	2,500	2,500	3,324
Police operating equipment	29,000	29,000	118,790
Total capital outlay	<u>31,500</u>	<u>31,500</u>	<u>122,114</u>
Other charges			
Police pension contribution	1,490,747	1,490,747	1,490,747
Court mileage reimbursement	3,200	3,200	918
Conferences/meetings	3,000	3,000	644
DuPage children center	3,500	3,500	3,500
Safety program	2,200	2,200	1,992
Fitness program	4,500	4,500	446
Accreditation	4,900	4,900	919
Miscellaneous	2,000	2,000	1,249
Total other charges	<u>1,514,047</u>	<u>1,514,047</u>	<u>1,500,415</u>
Total police department	<u>3,527,742</u>	<u>3,195,242</u>	<u>2,985,907</u>
Patrol division			
Personal services			
Salaries	2,495,539	2,495,539	2,602,490
Overtime pay	-	280,000	164,671
Part-time employment	-	-	9,371
Leave time buy-back	-	-	24,074
Longevity pay	-	-	5,000
FICA expenditures	221,241	221,241	203,661
Total personal services	<u>2,716,780</u>	<u>2,996,780</u>	<u>3,009,267</u>
Total patrol division	<u>2,716,780</u>	<u>2,996,780</u>	<u>3,009,267</u>

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Investigations division			
Personal services			
Salaries	\$ 589,310	\$ 589,310	\$ 545,110
Overtime pay	-	44,000	39,546
Leave time buy-back	-	-	7,436
Longevity pay	-	-	1,800
FICA expenditures	45,082	45,082	41,779
Total personal services	634,392	678,392	635,671
Total investigations division	634,392	678,392	635,671
Records division			
Personal services			
Salaries	185,992	185,992	193,560
Overtime pay	-	7,000	6,425
Leave time buy-back	-	-	837
Longevity pay	-	-	900
FICA expenditures	14,228	14,228	14,580
IMRF expenditures	22,746	22,746	24,369
Total personal services	222,966	229,966	240,671
Total records division	222,966	229,966	240,671
CSO division			
Personal services			
Salaries	214,505	214,505	195,600
Overtime pay	-	1,500	3,556
Leave time buy-back	-	-	507
Longevity pay	-	-	700
FICA expenditures	16,409	16,409	14,853
IMRF expenditures	26,233	26,233	24,112
Total personal services	257,147	258,647	239,328
Total CSO division	257,147	258,647	239,328
Police and fire commission			
Personal services			
Part-time employment	4,500	4,500	2,450
FICA expenditures	350	350	187
Total personal services	4,850	4,850	2,637
Contractual services			
Printing	100	100	-
Dues and subscriptions	-	-	375
Employee recreation	500	500	21
Total contractual services	600	600	396

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Police and fire commission (Continued)			
Other charges			
Testing program	\$ 5,000	\$ 5,000	\$ 4,780
Miscellaneous	200	200	135
Total other charges	<u>5,200</u>	<u>5,200</u>	<u>4,915</u>
Total police and fire commission	<u>10,650</u>	<u>10,650</u>	<u>7,948</u>
Total public safety	<u>7,369,677</u>	<u>7,369,677</u>	<u>7,118,792</u>
HIGHWAYS AND STREETS			
Personal services			
Salaries	592,337	592,337	562,744
Overtime pay	47,500	47,500	61,300
Stand-by pay	13,500	13,500	10,572
Seasonal employment	25,000	25,000	-
Leave time buy-back	-	-	304
Stipends	-	-	4,200
Longevity pay	2,800	2,800	2,800
FICA expenditures	52,107	52,107	46,469
IMRF expenditures	83,303	83,303	78,637
Total personal services	<u>816,547</u>	<u>816,547</u>	<u>767,026</u>
Contractual services			
Maintenance - other equipment	2,000	2,000	523
Maintenance - vehicles	10,000	10,000	5,350
Equipment rental	5,000	5,000	3,134
Forestry program	45,000	45,000	66,654
Mosquito abatement	55,000	55,000	52,514
Gypsy moth spraying	21,000	21,000	-
Dump fees	18,000	18,000	10,612
Sidewalk maintenance	65,000	65,000	31,857
Education and training	3,500	3,500	584
Dues and subscriptions	1,000	1,000	1,978
Parkway tree replacement	30,000	30,000	21,173
Landscaping - city property	25,000	25,000	5,422
Total contractual services	<u>280,500</u>	<u>280,500</u>	<u>199,801</u>
Commodities			
Gasoline	25,000	25,000	25,915
Maintenance - other equipment	20,000	20,000	22,158
Maintenance - vehicles	35,000	35,000	34,454
Safety equipment	2,200	2,200	1,171
Snow and ice control	22,000	22,000	28,395
Other parts and materials	13,500	13,500	10,326
Total commodities	<u>117,700</u>	<u>117,700</u>	<u>122,419</u>

(This schedule is continued on the following page.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Capital outlay			
Office equipment	\$ 5,000	\$ 5,000	\$ -
Total capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Other charges			
Conferences/meetings	850	850	-
Miscellaneous	500	500	358
Total other charges	<u>1,350</u>	<u>1,350</u>	<u>358</u>
Total highways and streets	<u>1,221,097</u>	<u>1,221,097</u>	<u>1,089,604</u>
TOTAL EXPENDITURES	<u>\$ 14,285,833</u>	<u>\$ 14,285,833</u>	<u>\$ 13,701,106</u>

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND**

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Utility	\$ 850,000	\$ 850,000	\$ 735,111
Non-home rule sales taxes	2,650,000	2,650,000	2,296,936
Intergovernmental			
Grants	207,520	207,520	112,069
Investment income	15,000	15,000	896
Miscellaneous	15,300	15,300	-
	<u>3,737,820</u>	<u>3,737,820</u>	<u>3,145,012</u>
EXPENDITURES			
Highways and streets			
Contractual services	-	-	499
Capital outlay	14,912,450	14,912,450	13,157,508
Debt service			
Principal	-	-	360,000
Interest and fiscal charges	-	-	235,735
	<u>14,912,450</u>	<u>14,912,450</u>	<u>13,753,742</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(11,174,630)</u>	<u>(11,174,630)</u>	<u>(10,608,730)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,175,000	1,175,000	175,000
Bond issuance	8,000,000	8,000,000	-
	<u>9,175,000</u>	<u>9,175,000</u>	<u>175,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,999,630)</u>	<u>\$ (1,999,630)</u>	<u>(10,433,730)</u>
FUND BALANCE, MAY 1			<u>10,827,114</u>
FUND BALANCE, APRIL 30			<u><u>\$ 393,384</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

CITY OF WOOD DALE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2021

	Special Revenue			
	Road and Bridge	Motor Fuel Tax	Tourism	Narcotics Forfeiture
ASSETS				
Cash and investments	\$ 266,060	\$ 1,623,889	\$ 700	\$ 28,421
Receivables, net of allowance for uncollectibles				
Accounts	-	-	14,702	-
Prepaid items	1,750	-	-	-
Due from other governments	-	45,362	-	-
Advance to other funds	-	-	-	-
TOTAL ASSETS	\$ 267,810	\$ 1,669,251	\$ 15,402	\$ 28,421
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 16,401	\$ 8,276	\$ 27,817	\$ 848
Accrued payroll	-	-	3,843	-
Deposits payable	-	-	650	149
Total liabilities	16,401	8,276	32,310	997
FUND BALANCES				
Nonspendable for prepaid items	1,750	-	-	-
Restricted for public safety	-	-	-	27,424
Restricted for highways and streets	249,659	1,660,975	-	-
Restricted for economic development	-	-	-	-
Assigned for capital projects	-	-	-	-
Unassigned (deficit)	-	-	(16,908)	-
Total fund balances (deficit)	251,409	1,660,975	(16,908)	27,424
TOTAL LIABILITIES AND FUND BALANCES	\$ 267,810	\$ 1,669,251	\$ 15,402	\$ 28,421

Special Revenue		Capital Projects		
TIF District #2	Land Acquisition	Capital Equipment Replacement	Total	
\$ 50,708	\$ -	\$ 1,111,757	\$ 3,081,535	
-	-	-	14,702	
-	-	-	1,750	
-	-	-	45,362	
-	-	1,103,626	1,103,626	
\$ 50,708	\$ -	\$ 2,215,383	\$ 4,246,975	
\$ -	\$ -	\$ -	\$ 53,342	
-	-	-	3,843	
-	-	-	799	
-	-	-	57,984	
-	-	-	1,750	
-	-	-	27,424	
-	-	-	1,910,634	
50,708	-	-	50,708	
-	-	2,215,383	2,215,383	
-	-	-	(16,908)	
50,708	-	2,215,383	4,188,991	
\$ 50,708	\$ -	\$ 2,215,383	\$ 4,246,975	

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

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

For the Year Ended April 30, 2021

	Special Revenue			
	Road and Bridge	Motor Fuel Tax	Tourism	Narcotics Forfeiture
REVENUES				
Taxes	\$ 241,310	\$ -	\$ 100,576	\$ -
Intergovernmental	-	946,771	-	42
Investment income	222	1,485	111	29
Miscellaneous	-	-	519	-
Total revenues	<u>241,532</u>	<u>948,256</u>	<u>101,206</u>	<u>71</u>
EXPENDITURES				
Current				
Public safety	-	-	-	1,876
Highways and streets	79,504	207,466	-	-
Recreation	-	-	211,015	-
Capital outlay	-	-	-	35
Total expenditures	<u>79,504</u>	<u>207,466</u>	<u>211,015</u>	<u>1,911</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>162,028</u>	<u>740,790</u>	<u>(109,809)</u>	<u>(1,840)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	100,000	-
Transfers (out)	(100,000)	-	(250,000)	-
Proceeds on sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(100,000)</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	62,028	740,790	(259,809)	(1,840)
FUND BALANCES, MAY 1	<u>189,381</u>	<u>920,185</u>	<u>242,901</u>	<u>29,264</u>
FUND BALANCES (DEFICIT), APRIL 30	<u>\$ 251,409</u>	<u>\$ 1,660,975</u>	<u>\$ (16,908)</u>	<u>\$ 27,424</u>

Special Revenue		Capital Projects		
TIF District #2	Land Acquisition	Capital Equipment Replacement	Total	
\$ 50,704	\$ -	\$ -	\$ 392,590	
-	-	-	946,813	
4	-	842	2,693	
-	5,000	-	5,519	
50,708	5,000	842	1,347,615	
-	-	-	1,876	
-	-	-	286,970	
-	-	-	211,015	
-	481,670	299,082	780,787	
-	481,670	299,082	1,280,648	
50,708	(476,670)	(298,240)	66,967	
-	476,670	600,000	1,176,670	
-	-	-	(350,000)	
-	-	34,399	34,399	
-	476,670	634,399	861,069	
50,708	-	336,159	928,036	
-	-	1,879,224	3,260,955	
\$ 50,708	\$ -	\$ 2,215,383	\$ 4,188,991	

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 242,000	\$ 242,000	\$ 238,255
Personal property replacement tax	2,500	2,500	3,055
Investment income	3,200	3,200	222
	<hr/>	<hr/>	<hr/>
Total revenues	247,700	247,700	241,532
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Highways and streets			
Contractual services	75,000	75,000	76,137
Commodities	3,750	3,750	3,367
	<hr/>	<hr/>	<hr/>
Total expenditures	78,750	78,750	79,504
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	168,950	168,950	162,028
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(100,000)	(100,000)	(100,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(100,000)	(100,000)	(100,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 68,950	\$ 68,950	62,028
	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			189,381
			<hr/>
FUND BALANCE, APRIL 30			\$ 251,409
			<hr/>

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 510,000	\$ 510,000	\$ 946,771
Investment income	2,500	2,500	1,485
Total revenues	<u>512,500</u>	<u>512,500</u>	<u>948,256</u>
EXPENDITURES			
Highways and streets			
Contractual services	71,500	71,500	40,233
Commodities	155,000	155,000	167,233
Total expenditures	<u>226,500</u>	<u>226,500</u>	<u>207,466</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 286,000</u></u>	<u><u>\$ 286,000</u></u>	740,790
FUND BALANCE, MAY 1			<u>920,185</u>
FUND BALANCE, APRIL 30			<u><u>\$ 1,660,975</u></u>

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TOURISM FUND**

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Other	\$ 435,000	\$ 435,000	\$ 100,576
Investment income	4,000	4,000	111
Miscellaneous	109,230	109,230	519
	<hr/>		
Total revenues	548,230	548,230	101,206
	<hr/>		
EXPENDITURES			
Recreation			
Personal services	42,522	42,522	48,169
Contractual services	1,750	1,750	1,050
Commodities	1,800	1,800	1,147
Other charges	447,800	447,800	160,649
	<hr/>		
Total expenditures	493,872	493,872	211,015
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,358	54,358	(109,809)
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	100,000
Transfers (out)	(250,000)	(250,000)	(250,000)
	<hr/>		
Total other financing sources (uses)	(250,000)	(250,000)	(150,000)
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (195,642)	\$ (195,642)	(259,809)
	<hr/>		
FUND BALANCE, MAY 1			242,901
	<hr/>		
FUND BALANCE (DEFICIT), APRIL 30			\$ (16,908)
	<hr/>		

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NARCOTICS FORFEITURE FUND**

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 42
Investment income	300	300	29
Total revenues	300	300	71
EXPENDITURES			
Public safety			
Contractual services	4,200	4,200	1,876
Capital outlay	500	500	35
Total expenditures	4,700	4,700	1,911
NET CHANGE IN FUND BALANCE	\$ (4,400)	\$ (4,400)	(1,840)
FUND BALANCE, MAY 1			29,264
FUND BALANCE, APRIL 30			\$ 27,424

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TIF DISTRICT #2 FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 50,000	\$ 50,000	\$ 50,704
Investment income	50	50	4
	<hr/>	<hr/>	<hr/>
Total revenues	50,050	50,050	50,708
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Economic development			
Professional services	2,915,000	2,915,000	-
	<hr/>	<hr/>	<hr/>
Total expenditures	2,915,000	2,915,000	-
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,864,950)	(2,864,950)	50,708
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Bond issuance	3,155,000	3,155,000	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	3,155,000	3,155,000	-
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 290,050	\$ 290,050	50,708
	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			-
			<hr/>
FUND BALANCE, APRIL 30			\$ 50,708
			<hr/>

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAND ACQUISITION FUND**

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 3	\$ 3	\$ -
Miscellaneous	5,000	5,000	5,000
Total revenues	5,003	5,003	5,000
EXPENDITURES			
Capital outlay	-	-	481,670
Total expenditures	-	-	481,670
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,003	5,003	(476,670)
OTHER FINANCING SOURCES (USES)			
Transfers in	10,000	10,000	476,670
Total other financing sources (uses)	10,000	10,000	476,670
NET CHANGE IN FUND BALANCE	\$ 15,003	\$ 15,003	-
FUND BALANCE, MAY 1			-
FUND BALANCE, APRIL 30			\$ -

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL EQUIPMENT REPLACEMENT FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 2,350	\$ 2,350	\$ 842
Total revenues	<u>2,350</u>	<u>2,350</u>	<u>842</u>
EXPENDITURES			
Capital outlay	<u>398,000</u>	<u>398,000</u>	<u>299,082</u>
Total expenditures	<u>398,000</u>	<u>398,000</u>	<u>299,082</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(395,650)</u>	<u>(395,650)</u>	<u>(298,240)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	600,000	600,000	600,000
Proceeds on sale of capital assets	<u>25,000</u>	<u>25,000</u>	<u>34,399</u>
Total other financing sources (uses)	<u>625,000</u>	<u>625,000</u>	<u>634,399</u>
NET CHANGE IN FUND BALANCE	<u>\$ 229,350</u>	<u>\$ 229,350</u>	336,159
FUND BALANCE, MAY 1			<u>1,879,224</u>
FUND BALANCE, APRIL 30			<u><u>\$ 2,215,383</u></u>

MAJOR ENTERPRISE FUND

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL
WATER/SEWER OPERATIONS FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 9,472,500	\$ 9,472,500	\$ 8,367,337
Miscellaneous	83,000	83,000	37,228
	<hr/>	<hr/>	<hr/>
Total operating revenues	9,555,500	9,555,500	8,404,565
OPERATING EXPENSES			
Public utilities expenses	3,612,225	3,612,225	3,514,036
Wastewater expenses	2,384,885	2,384,885	2,197,263
Capital projects	1,756,000	1,756,000	1,274,577
Less capital assets capitalized	(1,756,000)	(1,756,000)	(241,510)
	<hr/>	<hr/>	<hr/>
Total operating expenses	5,997,110	5,997,110	6,744,366
OPERATING INCOME BEFORE DEPRECIATION			
	3,558,390	3,558,390	1,660,199
Depreciation	1,236,000	1,236,000	1,118,372
	<hr/>	<hr/>	<hr/>
OPERATING INCOME	2,322,390	2,322,390	541,827
NON-OPERATING REVENUES (EXPENSES)			
Investment income	17,500	17,500	1,960
Videogaming taxes	140,000	140,000	117,322
Rental income	220,000	220,000	243,633
Principal payments	(1,439,161)	(1,439,161)	(1,439,161)
Interest and fiscal charges	(530,922)	(530,922)	(596,519)
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	(1,592,583)	(1,592,583)	(1,672,765)
INCOME (LOSS) BEFORE TRANSFERS			
	729,807	729,807	(1,130,938)
TRANSFERS			
Transfers in	535,000	535,000	793,610
Transfers (out)	(300,000)	(300,000)	(300,000)
	<hr/>	<hr/>	<hr/>
Total transfers	235,000	235,000	493,610
CHANGE IN NET POSITION - BUDGETARY BASIS			
	\$ 964,807	\$ 964,807	(637,328)
ADJUSTMENTS TO GAAP BASIS			
Principal payments			1,439,161
OPEB expense			(86,001)
Pension expense			302,279
			<hr/>
Total adjustments to GAAP Basis			1,655,439
CHANGE IN NET POSITION - GAAP BASIS			
			1,018,111
NET POSITION, MAY 1			
			<hr/>
			19,053,976
NET POSITION, APRIL 30			
			<hr/>
			\$ 20,072,087

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATER/SEWER OPERATIONS FUND - BUDGETARY BASIS

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Public utilities expenses			
Personal services			
Salaries	\$ 615,044	\$ 615,044	\$ 639,760
Overtime pay	28,000	28,000	42,339
System rounds	8,000	8,000	9,388
Stand-by pay	9,500	9,500	9,048
Seasonal employment	7,000	7,000	-
Leave time buy-back	2,000	2,000	-
Stipends	-	-	3,700
Health care	150,000	150,000	121,813
FICA expense	51,538	51,538	46,556
IMRF expense	82,393	82,393	84,893
Longevity pay	4,150	4,150	3,600
Total personal services	<u>957,625</u>	<u>957,625</u>	<u>961,097</u>
Contractual services			
Telephone/alarm line	15,000	15,000	20,247
Printing	5,500	5,500	5,810
Maintenance - building/grounds	10,000	10,000	5,305
Maintenance - other equipment	200	200	-
Maintenance - vehicles	6,500	6,500	1,631
Maintenance - agreements	800	800	-
Maintenance - equipment distribution	57,000	57,000	50,051
Equipment rental	750	750	-
Data processing service	35,000	35,000	31,193
Professional services	40,000	40,000	30,258
Laboratory services	10,000	10,000	8,405
Education and training	2,000	2,000	7,765
Dues and subscriptions	2,000	2,000	3,351
Soil testing and disposal	5,000	5,000	-
Maintenance - water mains	20,000	20,000	27,403
Maintenance - water meters	1,000	1,000	-
Total contractual services	<u>210,750</u>	<u>210,750</u>	<u>191,419</u>
Commodities			
Gasoline	22,000	22,000	17,303
Postage	17,000	17,000	14,941
Maintenance - building/grounds	2,500	2,500	2,264
Maintenance - water mains	29,000	29,000	51,567
Maintenance - other equipment	500	500	107
Maintenance - facility	5,500	5,500	806
Maintenance - vehicles	18,500	18,500	15,300
Maintenance - storm sewers	15,000	15,000	14,046
Safety equipment	2,500	2,500	1,904
Electric utilities	55,000	55,000	47,675
Natural gas utilities	5,500	5,500	10,154
DPWC purchase	2,000,000	2,000,000	1,954,005
Laboratory supplies	850	850	1,090
Chemical supplies	1,000	1,000	-
Water tap supplies	1,000	1,000	-
Water meters	35,000	35,000	12,553

(This schedule is continued on the following pages.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATER/SEWER OPERATIONS FUND - BUDGETARY BASIS

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES (Continued)			
Public utilities expenses (Continued)			
Commodities (Continued)			
Water meter parts	\$ 2,000	\$ 2,000	\$ 475
Other parts and materials	7,500	7,500	4,042
Total commodities	<u>2,220,350</u>	<u>2,220,350</u>	<u>2,148,232</u>
Other			
Miscellaneous	500	500	367
Conference/meetings	500	500	-
Credit card processing fees	10,000	10,000	9,921
Amortization expense - ARO	-	-	3,000
General fund administrative charges	212,500	212,500	200,000
Total other	<u>223,500</u>	<u>223,500</u>	<u>213,288</u>
Total public utilities expenses	<u>3,612,225</u>	<u>3,612,225</u>	<u>3,514,036</u>
Sewer operating expenses			
Personal services			
Salaries	744,781	744,781	700,407
Overtime pay	35,000	35,000	29,646
System rounds	14,000	14,000	18,124
Stand-by pay	11,500	11,500	12,890
Health care	170,000	170,000	199,916
Stipends	-	-	3,150
FICA expense	62,292	62,292	45,415
IMRF expense	99,587	99,587	91,106
Seasonal employment	6,500	6,500	-
Leave time buy-back	1,000	1,000	-
Longevity pay	1,500	1,500	1,500
Total personal services	<u>1,146,160</u>	<u>1,146,160</u>	<u>1,102,154</u>
Contractual services			
Telephone/alarm line	36,000	36,000	43,410
Maintenance - building/grounds	20,000	20,000	42,030
Maintenance - lift stations	5,000	5,000	18,180
Maintenance - other equipment	30,000	30,000	36,856
Maintenance - vehicles	6,000	6,000	427
Maintenance agreements	1,000	1,000	-
Equipment rental	5,000	5,000	348
Laboratory services	35,000	35,000	45,743
Professional services	15,000	15,000	-
Insurance premiums	140,000	140,000	126,778
IEPA permit fees	85,000	85,000	43,761
Dump fees	50,000	50,000	46,525
Industrial pretreatment	190,000	190,000	183,549
Education and training	4,000	4,000	157
Dues and subscriptions	1,500	1,500	1,100
Maintenance - sewer mains	12,500	12,500	-
Total contractual services	<u>636,000</u>	<u>636,000</u>	<u>588,864</u>

(This schedule is continued on the following page.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATER/SEWER OPERATIONS FUND - BUDGETARY BASIS

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
OPERATING EXPENSES (Continued)			
Sewer operating expenses (Continued)			
Commodities			
Gasoline	\$ 10,000	\$ 10,000	\$ 5,435
Postage	17,000	17,000	14,933
Maintenance - building/grounds	5,000	5,000	4,718
Maintenance - lift stations	10,000	10,000	14,362
Maintenance - sewer mains	7,500	7,500	5,607
Maintenance - other equipment	70,000	70,000	27,113
Maintenance - vehicles	12,000	12,000	10,116
Safety equipment	7,500	7,500	3,119
Electric utilities	190,000	190,000	175,824
Natural gas utilities	24,000	24,000	27,802
Laboratory supplies	4,000	4,000	2,106
Plant supplies	2,000	2,000	841
Chemical supplies	18,000	18,000	14,030
Other parts and materials	2,000	2,000	-
Total commodities	<u>379,000</u>	<u>379,000</u>	<u>306,006</u>
Capital outlay			
Other equipment	8,000	8,000	129
Total capital outlay	<u>8,000</u>	<u>8,000</u>	<u>129</u>
Other			
Escrow agent fees	525	525	-
Conference/meetings	1,200	1,200	-
Miscellaneous	1,500	1,500	110
General fund administrative charges	212,500	212,500	200,000
Total other	<u>215,725</u>	<u>215,725</u>	<u>200,110</u>
Total sewer operating expenses	<u>2,384,885</u>	<u>2,384,885</u>	<u>2,197,263</u>
Capital projects			
Sewer	626,000	626,000	23,049
Water	95,000	95,000	10,000
Wastewater	345,000	345,000	800,562
Plant maintenance	690,000	690,000	440,966
Total capital projects	<u>1,756,000</u>	<u>1,756,000</u>	<u>1,274,577</u>
Less capital assets capitalized	<u>(1,756,000)</u>	<u>(1,756,000)</u>	<u>(241,510)</u>
TOTAL OPERATING EXPENSES	<u>\$ 5,997,110</u>	<u>\$ 5,997,110</u>	<u>\$ 6,744,366</u>

(See independent auditor's report.)

NONMAJOR ENTERPRISE FUNDS

CITY OF WOOD DALE, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS**

April 30, 2021

	Commuter Parking Lot	Sanitation	Total
CURRENT ASSETS			
Cash and investments	\$ -	\$ 73,320	\$ 73,320
Accounts receivable	-	292,909	292,909
Prepaid items	1,120	-	1,120
Total current assets	1,120	366,229	367,349
NONCURRENT ASSETS			
Capital assets			
Nondepreciable	260,000	-	260,000
Depreciable, net of accumulated depreciation	1,452,791	-	1,452,791
Total noncurrent assets	1,712,791	-	1,712,791
Total assets	1,713,911	366,229	2,080,140
CURRENT LIABILITIES			
Accounts payable	3,805	139,941	143,746
Deposits payable	250	-	250
Total current liabilities	4,055	139,941	143,996
LONG-TERM LIABILITIES			
Advances from other funds	539,379	-	539,379
Total long-term liabilities	539,379	-	539,379
Total liabilities	543,434	139,941	683,375
NET POSITION			
Net investment in capital assets	1,173,412	-	1,173,412
Unrestricted (deficit)	(2,935)	226,288	223,353
TOTAL NET POSITION	\$ 1,170,477	\$ 226,288	\$ 1,396,765

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS

For the Year Ended April 30, 2021

	Commuter Parking Lot	Sanitation	Total
OPERATING REVENUES			
Charges for services	\$ 14,278	\$ 992,205	\$ 1,006,483
Miscellaneous	-	-	-
Total operating revenues	<u>14,278</u>	<u>992,205</u>	<u>1,006,483</u>
OPERATING EXPENSES			
Operations	<u>96,481</u>	<u>1,188,670</u>	<u>1,285,151</u>
Total operating expenses	<u>96,481</u>	<u>1,188,670</u>	<u>1,285,151</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(82,203)	(196,465)	(278,668)
Depreciation	<u>63,792</u>	-	<u>63,792</u>
OPERATING INCOME (LOSS)	<u>(145,995)</u>	<u>(196,465)</u>	<u>(342,460)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	<u>36</u>	<u>199</u>	<u>235</u>
Total non-operating revenues (expenses)	<u>36</u>	<u>199</u>	<u>235</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(145,959)</u>	<u>(196,266)</u>	<u>(342,225)</u>
TRANSFERS			
Transfers (out)	<u>(175,000)</u>	-	<u>(175,000)</u>
Total transfers	<u>(175,000)</u>	-	<u>(175,000)</u>
CHANGE IN NET POSITION	(320,959)	(196,266)	(517,225)
NET POSITION, MAY 1	<u>1,491,436</u>	<u>422,554</u>	<u>1,913,990</u>
NET POSITION, APRIL 30	<u><u>\$ 1,170,477</u></u>	<u><u>\$ 226,288</u></u>	<u><u>\$ 1,396,765</u></u>

(See independent auditor's report.)

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CITY OF WOOD DALE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended April 30, 2021

	Commuter Parking Lot	Sanitation	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 14,278	\$ 1,040,016	\$ 1,054,294
Payments to suppliers	(35,534)	(846,485)	(882,019)
Payments for General Fund administrative charges	(60,000)	(338,000)	(398,000)
Net cash from operating activities	(81,256)	(144,469)	(225,725)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipts on interfund loans/advances	191,793	-	191,793
Payments on interfund loans/advances	(30,000)	-	(30,000)
Transfers to other funds	(175,000)	-	(175,000)
Net cash from noncapital financing activities	(13,207)	-	(13,207)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	36	199	235
Net cash from investing activities	36	199	235
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(94,427)	(144,270)	(238,697)
CASH AND CASH EQUIVALENTS, MAY 1	94,427	217,590	312,017
CASH AND CASH EQUIVALENTS, APRIL 30	\$ -	\$ 73,320	\$ 73,320
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (145,995)	\$ (196,465)	\$ (342,460)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation	63,792	-	63,792
Changes in net position			
Accounts receivable	-	47,811	47,811
Accounts payable	947	4,185	5,132
NET CASH FROM OPERATING ACTIVITIES	\$ (81,256)	\$ (144,469)	\$ (225,725)

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL
COMMUTER PARKING LOT FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 127,025	\$ 127,025	\$ 14,278
Miscellaneous	120	120	-
Total operating revenues	<u>127,145</u>	<u>127,145</u>	<u>14,278</u>
OPERATING EXPENSES			
Contractual			
Printing	450	450	450
Maintenance - building/grounds	12,000	12,000	5,589
Property rental	10	10	-
Professional services	30,000	30,000	22,738
Credit card processing fees	13,500	13,500	1,734
Commodities			
Electric utilities	4,000	4,000	4,197
Maintenance - building/grounds	5,750	5,750	1,773
Other			
General fund administrative charges	60,000	60,000	60,000
Total operating expenses	<u>125,710</u>	<u>125,710</u>	<u>96,481</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,435	1,435	(82,203)
Depreciation	66,548	66,548	63,792
OPERATING INCOME (LOSS)	<u>(65,113)</u>	<u>(65,113)</u>	<u>(145,995)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	90	90	36
Total non-operating revenues (expenses)	<u>90</u>	<u>90</u>	<u>36</u>
INCOME (LOSS) BEFEORE TRANSFERS	<u>(65,023)</u>	<u>(65,023)</u>	<u>(145,959)</u>
TRANSFERS			
Transfer (out)	<u>(175,000)</u>	<u>(175,000)</u>	<u>(175,000)</u>
Total transfers	<u>(175,000)</u>	<u>(175,000)</u>	<u>(175,000)</u>
CHANGE IN NET POSITION	<u>\$ (240,023)</u>	<u>\$ (240,023)</u>	<u>(320,959)</u>
NET POSITION, MAY 1			<u>1,491,436</u>
NET POSITION, APRIL 30			<u>\$ 1,170,477</u>

(See independent auditor's report.)

CITY OF WOOD DALE, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL
SANITATION FUND

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services	\$ 1,174,000	\$ 1,174,000	\$ 992,205
Total operating revenues	<u>1,174,000</u>	<u>1,174,000</u>	<u>992,205</u>
OPERATING EXPENSES			
Contractual services			
Scavenger/yard waste/recycling service	820,000	820,000	839,224
Clean air counts	3,000	3,000	6,131
Credit card processing fees	6,500	6,500	5,315
Other			
General fund administrative charges	338,000	338,000	338,000
Total operating expenses	<u>1,167,500</u>	<u>1,167,500</u>	<u>1,188,670</u>
OPERATING INCOME (LOSS)	<u>6,500</u>	<u>6,500</u>	<u>(196,465)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	135	135	199
Total non-operating revenues (expenses)	<u>135</u>	<u>135</u>	<u>199</u>
CHANGE IN NET POSITION	<u>\$ 6,635</u>	<u>\$ 6,635</u>	<u>(196,266)</u>
NET POSITION, MAY 1			<u>422,554</u>
NET POSITION, APRIL 30			<u>\$ 226,288</u>

FIDUCIARY FUND

CITY OF WOOD DALE, ILLINOIS

**SCHEDULE OF CHANGES IN NET POSITION - BUDGET AND ACTUAL
POLICE PENSION FUND**

For the Year Ended April 30, 2021

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer contributions	\$ 1,490,747	\$ 1,490,747	\$ 1,490,747
Employee contributions	335,000	335,000	335,137
	<hr/>	<hr/>	<hr/>
Total contributions	1,825,747	1,825,747	1,825,884
	<hr/>	<hr/>	<hr/>
Investment income			
Net appreciation in fair value of investments	1,178,186	1,178,186	6,749,556
Interest	700,000	700,000	668,411
	<hr/>	<hr/>	<hr/>
Total investment income	1,878,186	1,878,186	7,417,967
Less investment expense	(80,000)	(80,000)	(88,274)
	<hr/>	<hr/>	<hr/>
Net investment income	1,798,186	1,798,186	7,329,693
	<hr/>	<hr/>	<hr/>
Total additions	3,623,933	3,623,933	9,155,577
	<hr/>	<hr/>	<hr/>
DEDUCTIONS			
Pension benefits	2,094,159	2,094,159	2,102,676
Administrative expenses	47,000	47,000	39,747
	<hr/>	<hr/>	<hr/>
Total deductions	2,141,159	2,141,159	2,142,423
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION	<u>\$ 1,482,774</u>	<u>\$ 1,482,774</u>	7,013,154
NET POSITION RESTRICTED FOR PENSIONS			
May 1			<hr/> <u>25,870,652</u>
April 30			<hr/> <u>\$ 32,883,806</u>

(See independent auditor's report.)

OTHER SUPPLEMENTAL INFORMATION

CITY OF WOOD DALE, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Year Ended April 30, 2021

CSFA Number	Program Name	State	Federal	Other	Total
420-99-1883	INACTIVE - Improve Commuter Access at a Metra Station - 2019 Department of Commerce and Economic Opportunity (DCEO) Grant Management Initiative	\$ -	\$ -	\$ -	\$ -
494-00-1006	Illinois Special Bridge Program	-	-	-	-
494-00-1488	Motor Fuel Tax Program	207,466	-	-	207,466
494-00-2356	REBUILD ILLINOIS Local Bond Program	-	-	-	-
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	30,637	-	30,637
	Other grant programs and activities	75,000	553,561	37,069	665,630
	All other costs not allocated	-	-	28,505,436	28,505,436
TOTALS		<u>\$ 282,466</u>	<u>\$ 584,198</u>	<u>\$ 28,542,505</u>	<u>\$ 29,409,169</u>

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wood Dale, Illinois (the City) as of and for the year ended April 30, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 28, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
January 28, 2022

STATISTICAL SECTION

This part of the City of Wood Dale, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	107-116
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources, property taxes, and sales taxes.	117-124
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	125-129
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	130-132
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	133-137

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF WOOD DALE, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 67,129,082	\$ 66,557,336	\$ 70,708,496	\$ 71,518,558
Restricted	1,473,106	1,683,660	1,692,180	2,126,392
Unrestricted	13,574,668	12,858,567	10,864,255	10,259,416
TOTAL GOVERNMENTAL ACTIVITIES	\$ 82,176,856	\$ 81,099,563	\$ 83,264,931	\$ 83,904,366
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 17,423,220	\$ 21,164,845	\$ 20,697,109	\$ 21,562,863
Unrestricted	6,369,103	3,135,917	3,233,664	2,563,452
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 23,792,323	\$ 24,300,762	\$ 23,930,773	\$ 24,126,315
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 84,552,302	\$ 87,722,181	\$ 91,405,605	\$ 93,081,421
Restricted	1,473,106	1,683,660	1,692,180	2,126,392
Unrestricted	19,943,771	15,994,484	14,097,919	12,822,868
TOTAL PRIMARY GOVERNMENT	\$ 105,969,179	\$ 105,400,325	\$ 107,195,704	\$ 108,030,681

*The City implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

Data Source

Audited Financial Statements

2016*	2017	2018	2019	2020	2021
\$ 71,148,820	\$ 71,944,028	\$ 72,144,655	\$ 72,764,415	\$ 75,950,423	\$ 76,541,739
1,809,557	2,204,327	3,859,109	4,574,007	1,872,805	3,482,716
(5,000,591)	(10,519,202)	(10,587,331)	(10,555,369)	(13,155,909)	(14,587,346)
<u>\$ 67,957,786</u>	<u>\$ 63,629,153</u>	<u>\$ 65,416,433</u>	<u>\$ 66,783,053</u>	<u>\$ 64,667,319</u>	<u>\$ 65,437,109</u>
\$ 21,439,213	\$ 22,622,903	\$ 23,238,195	\$ 23,610,571	\$ 24,950,168	\$ 24,851,374
1,050,678	(436,595)	(1,345,069)	(2,103,548)	(3,982,202)	(3,382,522)
<u>\$ 22,489,891</u>	<u>\$ 22,186,308</u>	<u>\$ 21,893,126</u>	<u>\$ 21,507,023</u>	<u>\$ 20,967,966</u>	<u>\$ 21,468,852</u>
\$ 92,588,033	\$ 94,566,931	\$ 95,382,850	\$ 96,374,986	\$ 100,900,591	\$ 101,393,113
1,809,557	2,204,327	3,859,109	4,574,007	1,872,805	3,482,716
(3,949,913)	(10,955,797)	(11,932,400)	(12,658,917)	(17,138,111)	(17,969,868)
<u>\$ 90,447,677</u>	<u>\$ 85,815,461</u>	<u>\$ 87,309,559</u>	<u>\$ 88,290,076</u>	<u>\$ 85,635,285</u>	<u>\$ 86,905,961</u>

CITY OF WOOD DALE, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
EXPENSES				
Governmental activities				
General government	\$ 5,210,996	\$ 5,218,648	\$ 5,710,493	\$ 5,276,741
Public safety	5,335,005	5,616,667	5,642,359	6,584,711
Highways and streets	4,941,463	6,839,258	4,983,437	5,315,837
Recreation	385,302	395,382	441,091	297,902
Economic development	-	-	-	-
Interest	-	-	-	-
Total governmental activities expenses	<u>15,872,766</u>	<u>18,069,955</u>	<u>16,777,380</u>	<u>17,475,191</u>
Business-type activities				
Water/wastewater	6,197,658	6,236,600	7,105,623	6,928,803
Commuter parking	116,176	126,326	148,788	172,750
Sanitation	956,080	995,443	1,036,381	1,084,391
Total business-type activities	<u>7,269,914</u>	<u>7,358,369</u>	<u>8,290,792</u>	<u>8,185,944</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 23,142,680</u>	<u>\$ 25,428,324</u>	<u>\$ 25,068,172</u>	<u>\$ 25,661,135</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 970,835	\$ 861,388	\$ 1,003,901	\$ 1,422,758
Public safety	942,217	1,051,919	1,108,476	1,063,970
Highways and streets	11,812	12,760	19,454	-
Recreation	133,090	118,439	117,042	103,627
Operating grants and contributions	509,041	422,507	430,061	501,009
Capital grants and contributions	124,387	845,518	2,223,082	362,980
Total governmental activities program revenues	<u>2,691,382</u>	<u>3,312,531</u>	<u>4,902,016</u>	<u>3,454,344</u>
Business-type activities				
Charges for services				
Water/wastewater	5,599,329	6,429,938	6,510,192	6,773,998
Commuter parking	132,533	134,056	133,461	129,130
Sanitation	951,736	980,328	1,052,744	1,085,924
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	83,280	2,011	133,591
Total business-type activities program revenues	<u>6,683,598</u>	<u>7,627,602</u>	<u>7,698,408</u>	<u>8,122,643</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 9,374,980</u>	<u>\$ 10,940,133</u>	<u>\$ 12,600,424</u>	<u>\$ 11,576,987</u>
NET (EXPENSE) REVENUE				
Governmental activities	\$ (13,181,384)	\$ (14,757,424)	\$ (11,875,364)	\$ (14,020,847)
Business-type activities	(586,316)	269,233	(592,384)	(63,301)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	<u>\$ (13,767,700)</u>	<u>\$ (14,488,191)</u>	<u>\$ (12,467,748)</u>	<u>\$ (14,084,148)</u>

	2016*	2017	2018	2019	2020	2021
\$	6,147,000	\$ 5,638,890	\$ 6,365,261	\$ 6,322,028	\$ 6,531,884	\$ 5,600,469
	7,802,832	7,429,928	7,443,201	7,692,939	9,330,076	8,259,222
	4,824,543	4,633,635	4,523,494	4,289,173	4,356,877	4,920,146
	265,633	354,375	449,219	412,644	409,983	211,015
	-	68,918	114,411	106,554	469,080	522,601
	-	-	4,146	5,001	-	303,794
	19,040,008	18,125,746	18,899,732	18,828,339	21,097,900	19,817,247
	8,142,337	8,126,696	8,484,730	7,836,950	8,363,868	8,242,979
	164,970	176,463	176,958	206,346	182,596	160,273
	1,134,753	1,178,525	822,428	1,139,341	1,091,150	1,188,670
	9,442,060	9,481,684	9,484,116	9,182,637	9,637,614	9,591,922
\$	28,482,068	\$ 27,607,430	\$ 28,383,848	\$ 28,010,976	\$ 30,735,514	\$ 29,409,169
\$	955,839	\$ 843,668	\$ 1,177,614	\$ 854,303	\$ 1,111,951	\$ 1,233,081
	857,610	600,350	620,325	1,106,150	982,525	777,847
	-	-	-	-	-	-
	119,478	99,768	106,539	106,598	132,102	-
	352,221	431,068	396,024	385,667	546,030	1,238,099
	402,838	1,583,567	219,162	499,705	37,952	706,280
	2,687,986	3,558,421	2,519,664	2,952,423	2,810,560	3,955,307
	7,171,641	7,363,064	8,018,990	7,613,114	7,897,831	8,648,198
	134,551	119,603	125,891	131,216	109,396	14,278
	1,146,236	1,175,805	1,070,862	1,075,666	1,083,952	992,205
	-	-	-	-	-	-
	-	404,471	-	-	-	-
	8,452,428	8,658,472	9,215,743	8,819,996	9,091,179	9,654,681
\$	11,140,414	\$ 12,216,893	\$ 11,735,407	\$ 11,772,419	\$ 11,901,739	\$ 13,609,988
\$	(16,352,022)	\$ (14,567,325)	\$ (16,380,068)	\$ (15,875,616)	\$ (18,287,340)	\$ (15,861,940)
	(989,632)	(418,741)	(268,373)	(362,641)	(546,435)	62,759
\$	(17,341,654)	\$ (14,986,066)	\$ (16,648,441)	\$ (16,238,257)	\$ (18,833,775)	\$ (15,799,181)

CITY OF WOOD DALE, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property and replacement	\$ 2,959,967	\$ 3,006,690	\$ 3,082,599	\$ 3,136,608
Intergovernmental - sales and use	5,484,668	5,548,459	5,782,133	6,167,493
Telecommunications	1,742,535	1,647,393	1,661,137	1,308,644
Utility	1,065,354	1,125,868	1,186,533	1,138,954
Intergovernmental - income	1,119,572	1,439,228	1,315,013	1,348,551
Other taxes	295,526	337,975	389,458	460,417
Miscellaneous	559	819	374	-
Investment income	91,175	81,725	4,277	145,136
Miscellaneous	594,291	491,974	637,513	1,212,312
Gain on sale of capital assets	67,525	-	-	-
Transfers in (out)	34,000	-	(18,305)	-
Total governmental activities	<u>13,455,172</u>	<u>13,680,131</u>	<u>14,040,732</u>	<u>14,918,115</u>
Business-type activities				
Other taxes	94,843	-	-	-
Investment earnings	94,843	43,110	2,589	49,558
Miscellaneous	205,418	196,096	201,501	209,285
Transfers in (out)	(34,000)	-	18,305	-
Total business-type activities	<u>361,104</u>	<u>239,206</u>	<u>222,395</u>	<u>258,843</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 13,816,276</u>	<u>\$ 13,919,337</u>	<u>\$ 14,263,127</u>	<u>\$ 15,176,958</u>
CHANGE IN NET POSITION				
Governmental activities	\$ 273,788	\$ (1,077,293)	\$ 2,165,368	\$ 897,268
Business-type activities	(320,055)	508,439	(369,989)	195,542
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	<u>\$ (46,267)</u>	<u>\$ (568,854)</u>	<u>\$ 1,795,379</u>	<u>\$ 1,092,810</u>

*The City implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

Data Source

Audited Financial Statements

	2016*	2017	2018	2019	2020	2021
\$	3,174,884	\$ 3,713,218	\$ 4,196,113	\$ 4,898,132	\$ 5,303,337	\$ 5,811,076
	6,222,471	5,950,468	5,780,389	6,564,057	6,592,751	6,586,354
	1,350,321	1,191,147	1,047,509	922,019	877,888	762,237
	1,002,169	1,037,736	1,039,569	1,076,765	983,311	980,148
	1,467,510	1,301,607	1,248,689	1,336,915	1,494,705	1,589,810
	493,815	494,384	496,447	515,293	343,127	100,576
	-	-	-	-	-	-
	144,565	25,251	60,330	137,509	146,637	19,992
	905,771	1,562,250	809,175	1,511,846	179,850	1,100,147
	-	-	-	-	-	-
	-	104,918	224,574	280,000	250,000	(318,610)
	14,761,506	15,380,979	14,902,795	17,242,536	16,171,606	16,631,730
	-	-	-	-	-	117,322
	2,325	7,285	(6,160)	11,100	7,388	2,195
	200,883	212,791	205,925	245,438	249,990	-
	-	(104,918)	(224,574)	(280,000)	(250,000)	318,610
	203,208	115,158	(24,809)	(23,462)	7,378	438,127
\$	14,964,714	\$ 15,496,137	\$ 14,877,986	\$ 17,219,074	\$ 16,178,984	\$ 17,069,857
\$	(1,590,516)	\$ 813,654	\$ (1,477,273)	\$ 1,366,620	\$ (2,115,734)	\$ 769,790
	(786,424)	(303,583)	(293,182)	(386,103)	(539,057)	500,886
\$	(2,376,940)	\$ 510,071	\$ (1,770,455)	\$ 980,517	\$ (2,654,791)	\$ 1,270,676

CITY OF WOOD DALE, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GENERAL FUND				
Nonspendable				
Advance to other fund	\$ -	\$ -	\$ 497,587	\$ 527,587
Prepays	230,434	221,393	189,128	218,399
Inventories	21,828	21,269	18,553	29,591
Restricted for public safety	156,376	206,183	214,036	-
Unassigned	11,100,777	11,160,118	8,895,626	9,522,491
TOTAL GENERAL FUND	\$ 11,509,415	\$ 11,608,963	\$ 9,814,930	\$ 10,298,068
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable				
Prepays	\$ -	\$ -	\$ -	\$ -
Restricted				
Public safety	41,150	40,601	40,671	39,854
Highways and streets	1,037,918	1,137,947	1,212,738	1,372,959
Recreation	117,501	178,681	104,426	369,619
Grant projects	120,161	120,248	120,309	124,266
Economic development	-	-	-	-
Capital projects	-	-	-	219,694
Committed				
Equipment replacement	184,747	183,916	174,387	-
Land acquisition	15,006	21,358	766,904	-
Capital projects	2,747,279	2,170,268	1,318,553	-
Assigned				
Capital projects	-	-	-	432,358
Unassigned (deficit)	-	-	-	(226,681)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 4,263,762	\$ 3,853,019	\$ 3,737,988	\$ 2,126,392
TOTAL GOVERNMENT FUNDS	\$ 15,773,177	\$ 15,461,982	\$ 13,552,918	\$ 12,424,460

Data Source

Audited Financial Statements

	2016	2017	2018	2019	2020	2021
\$	497,587	\$ 467,587	\$ 137,587	\$ 107,587	\$ 77,587	\$ 4,436,850
	202,011	224,671	271,960	147,594	286,936	53,593
	15,351	16,460	17,321	25,179	18,785	21,311
	-	394,769	431,391	454,119	405,084	422,995
	8,525,487	7,756,350	7,463,778	6,677,619	8,408,048	4,223,815
\$	9,240,436	\$ 8,859,837	\$ 8,322,037	\$ 7,412,098	\$ 9,196,440	\$ 9,158,564
\$	-	\$ 1,157	\$ 8,134	\$ 9,976	\$ -	\$ 1,804
	26,499	32,411	34,806	33,078	29,264	27,424
	1,146,385	1,342,357	1,532,306	805,959	1,109,566	1,910,634
	516,364	556,474	505,045	464,020	242,901	-
	120,309	120,309	120,309	120,309	-	-
	-	408,538	1,235,252	2,696,522	85,990	1,121,663
	-	-	-	-	9,430,204	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	1,800,106	2,408,763	633,277	3,188,367	3,276,134	2,608,767
	-	(20,000)	(450)	-	-	(16,908)
\$	3,609,663	\$ 4,850,009	\$ 4,068,679	\$ 7,318,231	\$ 14,174,059	\$ 5,653,384
\$	12,850,099	\$ 13,709,846	\$ 12,390,716	\$ 14,730,329	\$ 23,370,499	\$ 14,811,948

CITY OF WOOD DALE, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
REVENUES				
Taxes	\$ 8,411,416	\$ 6,093,608	\$ 6,360,884	\$ 6,043,923
Licenses and permits	714,712	599,388	733,994	773,617
Intergovernmental	4,956,643	8,201,745	9,025,322	8,380,932
Charges for services	501,848	577,822	534,505	598,309
Fines and forfeitures	635,952	748,857	806,302	790,749
Investment income	87,251	74,230	40,482	145,136
Grant revenue	-	-	780,554	-
Miscellaneous	670,200	519,263	573,821	517,505
Total revenues	15,978,022	16,814,913	18,855,864	17,250,171
EXPENDITURES				
General government	4,986,481	4,656,644	5,088,591	4,836,056
Public safety	4,887,630	5,114,281	5,226,476	6,182,651
Highways and streets	1,118,483	1,632,837	1,885,638	2,056,593
Recreation	385,302	395,382	441,091	297,902
Economic development	-	-	-	-
Miscellaneous	-	-	-	-
Capital outlay	4,200,321	5,397,288	8,146,339	4,851,794
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	15,578,217	17,196,432	20,788,135	18,224,996
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	399,805	(381,519)	(1,932,271)	(974,825)
OTHER FINANCING SOURCES (USES)				
Transfers in	544,000	1,131,500	2,866,303	200,000
Transfers (out)	(510,000)	(1,131,500)	(2,884,608)	(200,000)
Premium on bonds	-	-	-	-
Bonds issuance	-	-	-	-
Loans issued, at par	-	-	-	-
Sale of capital assets	73,686	70,324	41,512	-
Total other financing sources (uses)	107,686	70,324	23,207	-
NET CHANGE IN FUND BALANCES	\$ 507,491	\$ (311,195)	\$ (1,909,064)	\$ (974,825)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.00%	0.00%	0.00%	0.00%

Data Source

Audited Financial Statements

	2016	2017	2018	2019	2020	2021
\$	6,020,140	\$ 6,436,485	\$ 6,779,637	\$ 9,788,993	\$ 9,877,049	\$ 9,950,974
	789,180	914,233	1,389,222	722,087	972,152	835,207
	8,445,621	9,278,083	7,646,783	6,413,507	6,299,920	7,823,607
	634,601	584,518	5,650,970	586,360	556,074	563,225
	587,441	349,177	363,908	825,024	744,817	612,495
	144,565	25,251	60,330	137,509	146,637	19,992
	-	-	-	-	-	-
	446,745	728,113	932,375	1,267,670	1,758,051	1,137,041
	17,068,293	18,315,860	22,823,225	19,741,150	20,354,700	20,942,541
	4,436,636	4,731,051	5,013,521	5,381,559	5,209,916	5,492,710
	6,375,333	6,189,889	6,449,893	6,750,470	6,943,074	7,120,668
	1,816,717	2,207,721	1,483,024	1,545,074	1,654,712	1,377,073
	265,633	354,375	449,219	412,644	409,983	211,015
	-	68,918	114,411	106,554	393,669	481,385
	-	-	-	-	-	-
	4,117,744	4,282,540	5,593,676	5,396,855	6,977,766	13,938,295
	-	-	-	-	-	360,000
	-	-	-	5,069	-	235,735
	17,012,063	17,834,494	19,103,744	19,598,225	21,589,120	29,216,881
	56,230	481,366	3,719,481	142,925	(1,234,420)	(8,274,340)
	2,316,111	994,470	1,980,103	2,857,732	2,000,174	1,501,670
	(2,016,111)	(736,970)	(1,700,103)	(2,577,732)	(1,750,174)	(1,820,280)
	-	-	-	-	365,204	-
	-	-	-	-	9,250,000	-
	-	-	829,200	802,000	-	-
	81,169	120,881	45,815	11,062	9,386	34,399
	381,169	378,381	1,155,015	1,093,062	9,874,590	(284,211)
\$	437,399	\$ 859,747	\$ 4,874,496	\$ 1,235,987	\$ 8,640,170	\$ (8,558,551)
	0.00%	0.00%	0.00%	0.03%	0.00%	3.56%

CITY OF WOOD DALE, ILLINOIS

EQUALIZED ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
OF TAXABLE PROPERTY

Last Ten Levy Years

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Equalized Assessed Value to Estimated Actual Value
2011	\$ 351,716,548	\$ 48,696,940	\$ 191,893,160	\$ 592,306,648	\$ 0.4677	\$ 1,777,097,654	33.33%
2012	306,944,090	44,830,012	177,770,240	529,544,342	0.5405	1,588,791,905	33.33%
2013	284,787,193	42,069,311	166,914,340	493,770,844	0.5909	1,481,460,678	33.33%
2014	278,888,995	40,971,200	165,588,040	485,448,235	0.6107	1,456,490,354	33.33%
2015	283,139,720	41,347,910	166,579,130	491,066,760	0.6093	1,473,347,615	33.33%
2016	307,349,058	43,402,330	172,116,348	522,867,736	0.5770	1,568,760,084	33.33%
2017	333,931,669	44,898,520	177,115,528	555,945,717	0.5550	1,668,003,951	33.33%
2018	349,803,671	47,381,900	180,058,508	577,244,079	0.5479	1,731,905,428	33.33%
2019	355,504,049	50,986,220	185,171,258	591,661,527	0.5490	1,775,162,097	33.33%
2020	369,811,796	49,475,140	194,488,108	613,775,044	0.5439	1,841,509,283	33.33%

Date Source

DuPage County Assessor's Office and City records

CITY OF WOOD DALE, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2011	2012	2013	2014
DIRECT				
City of Wood Dale				
Corporate	0.2517	0.2907	0.3177	0.3282
IMRF	0.0363	0.0420	0.0459	0.0475
Police pension	0.0717	0.0829	0.0906	0.0937
Audit	0.0045	0.0053	0.0059	0.0061
Tort judgments/liability	0.0346	0.0400	0.0437	0.0452
Social Security	0.0689	0.0796	0.0871	0.0900
Total city direct rate	0.4677	0.5405	0.5909	0.6107
Addison Fire Protection District	0.8274	0.9619	1.0583	1.1221
Addison Park District	0.3747	0.4307	0.4659	0.4800
Addison Township	0.0570	0.0655	0.0713	0.0738
Bensenville Library District	0.2038	0.2360	0.2564	0.2662
Bensenville Park District	0.4128	0.4718	0.5097	0.5179
DuPage County	0.1296	0.1929	0.2040	0.2057
DuPage County Airport Authority	0.0169	0.0168	0.0178	0.0196
DuPage County Forest Preserve District	0.1414	0.1542	0.1657	0.1691
Grade schools				
District #2	3.5405	4.0744	4.4252	4.572
District #4	2.3227	2.7039	2.9650	3.0625
District #7	2.0067	2.2715	2.4504	2.5124
District #10	2.0486	2.3210	2.5368	2.6647
High schools				
District #88	1.8332	2.1984	2.4373	2.5581
District #100	1.8069	2.0638	2.2320	2.3019
District #108	2.0220	2.3318	2.5755	2.7083
Itasca Fire Protection District	0.7236	0.8216	0.8973	
Itasca Park District	0.4678	0.5223	0.5626	0.5850
Jr. College District #502	0.2495	0.2681	0.2956	0.2975
Special Service Area #11	4.2046	4.6604	0.4988	5.0902
Special Service Area #12	0.3986	0.4413	0.4800	0.4657
Special Service Area #13	0.3738	0.3894	0.4132	0.4051
Special Service Area #14	0.3065	0.3427	0.3771	0.3407
Wood Dale Fire Protection District	0.7729	0.8937	0.9812	1.0132
Wood Dale Library District	0.3960	0.4563	0.4983	0.5148
Wood Dale Park District	0.3995	0.4537	0.4852	0.4955

Note: Property tax rates are per \$100 of assessed valuation.

Data Sources

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

2015	2016	2017	2018	2019	2020
0.3274	0.3099	0.2980	0.2940	0.2945	0.2917
0.0474	0.0449	0.0432	0.0427	0.0428	0.0424
0.0935	0.0886	0.0852	0.0841	0.0843	0.0835
0.0061	0.0058	0.0056	0.0056	0.0056	0.0056
0.0451	0.0428	0.0412	0.0407	0.0409	0.0406
0.0898	0.0850	0.0818	0.0808	0.0809	0.0801
0.6093	0.5770	0.5550	0.5479	0.5490	0.5439
1.1240	1.1051	1.0093	0.9847	0.9530	0.9466
0.4720	0.4435	0.4199	0.4110	0.3875	0.3768
0.0717	0.0676	0.0646	0.0636	0.0623	0.0619
0.2644	0.248	0.2381	0.2347	0.2312	0.2308
0.5232	0.4932	0.4758	0.4708	0.4644	0.4744
0.1971	0.1848	0.1749	0.1673	0.1655	0.1609
0.0188	0.0176	0.0166	0.0146	0.0141	0.0148
0.1622	0.1514	0.1306	0.1278	0.1242	0.1205
4.5309	4.2774	4.0943	4.0338	3.9658	3.9604
3.0240	2.8820	2.6807	2.6225	2.5176	2.2873
2.5181	2.3958	2.3200	2.2918	2.2783	2.2172
2.5037	2.3808	2.2590	2.2678	2.2594	2.2019
2.5477	2.3995	2.2462	2.1815	2.0906	2.0537
2.2934	2.1741	2.0849	2.0567	2.0331	2.0281
2.6236	2.4698	2.3489	2.2863	2.2683	2.2455
0.9019	0.859	0.8277	1.0063	0.9951	0.9851
0.5581	0.5348	0.5097	0.5133	0.5113	0.4889
0.2786	0.2626	0.2431	0.2317	0.2112	0.2114
5.0799	5.0977	5.1024	5.0940	5.0724	0.0000
0.4762	0.4433	0.4305	0.4045	0.3954	0.3941
0.4009	0.4045	0.4099	0.4081	0.4041	0.4036
0.3255	0.3217	0.3127	0.3019	0.2861	0.2828
1.0137	0.9611	0.9263	0.9141	0.9138	0.9147
0.5165	0.4904	0.4733	0.4670	0.4673	0.4646
0.4957	0.4707	0.4673	0.4632	0.4616	0.4572

CITY OF WOOD DALE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2021				2012			
Taxpayers	Type of Business	Equalized Assessed Value	Percentage of Total Assessed Valuation	Taxpayers	Type of Business	Equalized Assessed Value	Percentage of Total Assessed Valuation
AMB Prop Re Tax Co	Real Estate Developer	\$ 18,570,760	3.03%	AMB Partners II Local LP	Real Estate Developer	\$ 19,814,710	3.00%
Prologis	Real Property	17,516,550	2.85%	Chancellory Business Park, LLC	Real Estate Developer	8,268,920	1.25%
Hamilton Partners	Real Property	11,032,290	1.80%	Videojet	Technology Company	6,895,590	1.04%
LIPT Lewis Mittel LLC	Real Estate Developer	9,066,450	1.48%	Wood Dale Road Investors, LLC	Real Estate Developer	6,169,350	0.93%
Bcore Corridor Chicago	Real Property	6,557,450	1.07%	Freightliner	Auto Sales	4,439,940	0.67%
Videojet Technologies	Industrial Ink Jet Printing	5,832,010	0.95%	Parkway Bank	Financial Institution	4,269,490	0.65%
800 Mittel LLC	Real Property	5,423,190	0.88%	Centerpoint Properties	Real Estate Developer	3,772,010	0.57%
Orchard Lakes Apartments	Real Property	5,188,840	0.85%	Trammel Crow	Real Estate Developer	3,543,860	0.54%
WMI Chicago II LLC	Real Estate Developer	4,652,480	0.76%	Kintetsu World Express	Shipping	2,703,070	0.41%
Bridge Point Wood Dale, LLC	Real Property	4,418,370	0.72%	Manulife Financial	Insurance Provider	2,469,370	0.37%
		<u>\$ 88,258,390</u>	<u>14.39%</u>			<u>\$ 62,346,310</u>	<u>9.43%</u>

Note: Information for the period nine years ago was not available; therefore, information for the period ten years ago is presented.

Data Source

Office of the DuPage County Clerk

CITY OF WOOD DALE, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	Equalized Assessed Valuations	Total Tax Levy as Extended	Tax Collections (1)	Percentage of Extensions Collected
2011	\$ 592,306,648	\$ 2,770,218	\$ 2,759,058	99.60%
2012	529,544,342	2,862,187	2,828,577	98.83%
2013	493,770,844	2,917,692	2,880,180	98.71%
2014	485,448,235	2,964,632	2,916,897	98.39%
2015	491,066,760	2,992,070	2,971,693	99.32%
2016	522,867,736	3,016,947	2,998,008	99.37%
2017	555,945,717	3,085,499	3,081,866	99.88%
2018	577,244,079	3,162,720	3,147,966	99.53%
2019	591,661,527	3,248,222	3,230,298	99.45%
2020	613,775,044	3,338,322	(2)	N/A

(1) Includes property taxes collected in the current year that may be attributable to prior years. These collections, if any, are immaterial as 99% or greater of the current year's tax levy has historically been collected during the respective fiscal year. Additionally, information to associate any noncurrent tax collections to a specific tax levy year is not readily available.

(2) 2020 Tax Levy to be collected in Fiscal Year 2022.

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

N/A - information not available

Data Sources

DuPage County Treasurer's Office
Audited Financial Statements

CITY OF WOOD DALE, ILLINOIS

SALES TAX COLLECTED BY CATEGORY

Last Ten Calendar Years

	2011		2012		2013		2014		2015	
	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year
General merchandise	\$ 550,271	4.77%	\$ 557,301	1.28%	\$ -	(100.00%)	N/A	N/A	N/A	N/A
Food	420,821	1.79%	428,710	1.87%	486,105	13.39%	\$ 436,607	(10.18%)	\$ 424,376	(2.80%)
Drinking and eating places	387,248	0.92%	406,687	5.02%	423,599	4.16%	429,233	1.33%	452,697	5.47%
Apparel	-	(100.00%)	-	N/A	-	N/A	-	N/A	-	N/A
Furniture, H.H., and radio	207,749	67.78%	191,680	(7.73%)	248,813	29.81%	234,792	(5.64%)	210,219	(10.47%)
Lumber, building, and hardware	200,018	2.44%	221,607	10.79%	279,806	26.26%	366,459	30.97%	374,154	2.10%
Automobile and filling stations	1,152,383	84.14%	1,184,130	2.75%	985,596	(16.77%)	985,077	(0.05%)	763,151	(22.53%)
Drugs and miscellaneous retail	638,974	0.49%	653,960	2.35%	672,181	2.79%	736,251	9.53%	946,026	28.49%
Agriculture and all others	1,553,092	(3.09%)	1,551,109	(0.13%)	1,647,746	6.23%	1,880,533	14.13%	2,021,752	7.51%
Manufacturers	127,000	(43.71%)	145,246	14.37%	166,924	14.93%	186,912	11.97%	197,207	5.51%
TOTAL	\$ 5,237,556	9.66%	\$ 5,340,430	1.93%	\$ 4,910,770	(8.75%)	\$ 5,255,864	6.57%	\$ 5,389,582	2.54%
CITY DIRECT SALES TAX RATE	2.00%		2.00%		2.00%		2.00%		2.00%	

CITY OF WOOD DALE, ILLINOIS

SALES TAX COLLECTED BY CATEGORY (Continued)

Last Ten Calendar Years

	2016		2017		2018		2019		2020	
	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year	Amount	% Change From Prior Year
General merchandise	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Food	\$ 379,868	(10.49%)	\$ 551,207	45.10%	\$ 663,924	20.45%	\$ 610,974	(7.98%)	\$ 508,535	(16.77%)
Drinking and eating places	408,522	(9.76%)	416,312	1.91%	439,121	5.48%	460,505	4.87%	346,131	(24.84%)
Apparel	-	N/A	-	N/A	-	N/A	-	N/A	13,620	N/A
Furniture, H.H. and, radio	280,521	33.44%	299,099	6.62%	139,652	(53.31%)	202,697	45.14%	175,743	(13.30%)
Lumber, building, and hardware	314,772	(15.87%)	243,472	(22.65%)	260,953	7.18%	207,126	(20.63%)	171,314	(17.29%)
Automobile and filling stations	772,548	1.23%	598,880	(22.48%)	663,567	10.80%	632,008	(4.76%)	474,422	(24.93%)
Drugs and miscellaneous retail	833,479	(11.90%)	810,752	(2.73%)	988,490	21.92%	1,178,000	19.17%	1,788,228	51.80%
Agriculture and all others	2,041,440	0.97%	1,761,675	(13.70%)	1,996,635	13.34%	2,137,970	7.08%	1,705,835	(20.21%)
Manufacturers	220,224	11.67%	174,903	(20.58%)	276,017	57.81%	321,509	16.48%	238,969	(25.67%)
TOTAL	\$ 5,251,374	(2.56%)	\$ 4,856,300	(7.52%)	\$ 5,428,359	11.78%	\$ 5,750,789	5.94%	\$ 5,422,797	(5.70%)
CITY DIRECT SALES TAX RATE	2.00%		2.00%		2.00%		2.00%		2.00%	

CITY OF WOOD DALE, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

Calendar Year	City Direct Rate	Non-Home Rule Sales Tax Rate	DuPage County Water Commission	Regional Transportation Authority	DuPage County	State of Illinois	Total
2011	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2012	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2013	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2014	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2015	1.00%	1.00%	0.25%	0.50%	0.50%	5.00%	8.25%
2016	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2017	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2018	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2019	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%
2020	1.00%	1.00%	0.00%	0.50%	0.50%	5.00%	8.00%

Data Source

City and County Records

CITY OF WOOD DALE, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Calendar Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	General Obligation Bonds	IEPA Loan			
2012	\$ -	\$ -	\$ 9,995,000	\$ -	\$ 9,995,000	2.56%	\$ 725.85
2013	-	-	9,995,000	-	9,995,000	2.51%	725.85
2014	-	-	9,970,000	4,103,771	14,073,771	3.59%	1,022.06
2015	-	-	9,610,000	18,684,617	28,294,617	7.37%	2,054.80
2016	-	-	9,235,000	21,334,311	30,569,311	7.77%	2,219.99
2017	-	-	8,845,000	20,439,889	29,284,889	7.60%	2,126.72
2018	-	829,200	8,440,000	19,510,835	28,780,035	7.50%	2,090.05
2019	-	1,631,200	8,020,000	18,563,763	28,214,963	6.67%	2,049.02
2020	9,615,204	1,631,200	7,580,000	17,598,325	36,424,729	8.61%	2,645.22
2021	9,236,944	1,631,200	7,276,407	16,614,164	34,758,715	8.21%	2,524.23

Note: See schedule of Demographic Statistics on page 129 for personal income and population data.

Data Sources

Office of the County Clerk
City's Records

CITY OF WOOD DALE, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Levy Years

Levy Year	Population (1)	Equalized Assessed Value (2)	Gross General Bonded Debt (3)	Less Debt Service Funds	Net General Bonded Debt	Ratio of Net General Obligation Debt to Equalized Assessed Value	Net General Bonded Debt Per Capita
2011	13,770	\$ 592,306,648	\$ -	\$ -	\$ -	0.00%	\$ -
2012	13,770	529,544,342	-	-	-	0.00%	-
2013	13,770	493,770,844	-	-	-	0.00%	-
2014	13,770	485,448,235	-	-	-	0.00%	-
2015	13,770	491,066,760	-	-	-	0.00%	-
2016	13,770	522,867,736	-	-	-	0.00%	-
2017	13,770	555,945,717	-	-	-	0.00%	-
2018	13,770	577,244,079	-	-	-	0.00%	-
2019	13,770	591,661,527	-	-	-	0.00%	-
2020	13,770	613,775,044	-	-	-	0.00%	-

Data Sources

- (1) U.S. Department of Commerce, Bureau of Census
- (2) Office of the DuPage County Clerk
- (3) City's Records, excludes Alternate Revenue Source Bonds

CITY OF WOOD DALE, ILLINOIS

DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2021

Governmental Unit	Gross Bonded Debt	(1) Percentage of Debt Applicable to City	Amount of City's Share of Debt
DIRECT DEBT			
City of Wood Dale	\$ 10,868,144	100.000%	\$ 10,868,144
OVERLAPPING DEBT			
DuPage County	111,750,000	1.450%	1,620,375
DuPage County Forest Preserve District	81,645,000	1.450%	1,183,853
Addison Fire Protection District	33,790,000	0.330%	111,507
Itasca Park District	505,000	3.540%	17,877
Wood Dale Park District	2,422,087	78.750%	1,907,394
Bensenville Park District	5,842,230	11.270%	658,419
School Districts			
District #2	34,716,000	12.450%	4,322,142
District #7	295,000	75.720%	223,374
District #10	25,410,000	4.330%	1,100,253
District #88	65,640,000	1.410%	925,524
District #100	9,020,000	41.200%	3,716,240
District #108	7,610,000	1.100%	83,710
Wood Dale Special Service Area #12	560,000	100.000%	560,000
Wood Dale Special Service Area #13	795,000	100.000%	795,000
Wood Dale Special Service Area #14	505,000	100.000%	505,000
 Total overlapping bonded debt	 <u>380,505,317</u>		 <u>17,730,668</u>
TOTAL	<u>\$ 391,373,461</u>		<u>\$ 28,598,812</u>

(1) Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the City.

Data Source

Office of the DuPage County Clerk

CITY OF WOOD DALE, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Calendar Years

	2011	2012	2013	2014
Assessed value of property	\$ 1,776,937,713	\$ 1,588,633,026	\$ 1,481,312,532	\$ 1,456,344,705
Debt limit	51,086,959	45,673,199	42,587,735	41,869,910
Total debt applicable to limit	-	-	-	-
LEGAL DEBT MARGIN	\$ 51,086,959	\$ 45,673,199	\$ 42,587,735	\$ 41,869,910
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%

2015	2016	2017	2018	2019	2020
\$ 1,473,200,280	\$ 1,568,603,208	\$ 1,668,003,951	\$ 1,731,905,428	\$ 1,775,162,097	\$ 1,841,509,283
42,354,508	45,097,342	47,955,114	49,792,281	51,035,910	52,943,392
-	-	-	-	-	-
\$ 42,354,508	\$ 45,097,342	\$ 47,955,114	\$ 49,792,281	\$ 51,035,910	\$ 52,943,392
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF WOOD DALE, ILLINOIS

DEMOGRAPHIC STATISTICS

Last Ten Calendar Years

Calendar Year	(1) Population	(1) Per Capita Income	Equalized Assessed Valuation	Personal Income	(2) Unemployment Rate
2011	13,770	\$ 28,397	\$ 592,306,648	\$ 391,026,690	8.90%
2012	13,770	28,909	529,544,342	398,076,930	9.90%
2013	13,770	28,455	493,770,844	391,825,350	7.40%
2014	13,770	27,883	485,448,235	383,948,910	5.40%
2015	13,770	28,555	491,066,760	393,202,350	4.80%
2016	13,770	27,967	522,867,736	385,105,590	5.10%
2017	13,770	29,836	555,945,717	410,841,720	5.00%
2018	13,770	30,731	577,244,079	423,165,870	3.30%
2019	13,770	30,731	591,661,527	423,165,870	3.30%
2020	13,770	30,731	613,775,044	423,165,870	3.30%

Data Sources

City Records and Office of the DuPage County Clerk

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

(2) Bureau of Labor Statistics

CITY OF WOOD DALE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2021			Employer	2012		
	Employees	Rank	Percentage of Total Village Population		Employees	Rank	Percentage of Total Village Population
Videojet	532	1	3.86%	Madden Communications	535	1	3.89%
Prime Now LLC	491	2	3.57%	Videojet Systems	506	2	3.67%
AAR Corporation	400	3	2.90%	DeVry	400	3	2.90%
Quest Diagnostics	400	4	2.90%	Tempco Electric Heater	364	4	2.64%
Tempco Electric	355	5	2.58%	AAR Corporation	350	5	2.54%
Power Solutions	350	6	2.54%	Target Stores	180	6	1.31%
C.H. Robinson	328	7	2.38%	Jewel Food Stores	165	7	1.20%
Arpac LLC (Duravant)	273	8	1.98%	Quest Diagnostics	150	8	1.09%
Nippon Express	165	9	1.20%	Market Day	100	9	0.73%
NEP Electronics	124	10	0.90%	Majesty Maintenance, Inc.	70	10	0.51%
TOTAL	3,418			TOTAL	2,820		

(1) Information not available for 2012

Data Source

Office of the DuPage County Clerk

CITY OF WOOD DALE, ILLINOIS

TEN LARGEST CONSUMERS - WATERWORKS AND SEWERAGE SYSTEMS

April 30, 2021

Taxpayers	Rank	Total Consumption (Gallons)
Dominion Towers	1	4,849,000
Brookwood Green Condo	2	3,364,498
Jewel-Osco Food Store	3	2,338,570
Tempco Electric Heater Corp	4	2,325,978
The Radcliff	5	1,990,000
Wood Dale Station Condos	6	1,710,000
WPS Wood Dale LLC	7	1,679,758
Whispering Oaks Unit Owners	8	1,561,124
Whispering Oaks Condos II	9	1,427,405
Christy's Restaurant	10	1,416,471

Note: Information was not available for nine years ago.

Data Source

Finance Department

CITY OF WOOD DALE, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT										
Administration	4.00	4.00	4.00	5.00	4.00	4.00	6.00	5.00	6.00	6.00
City Clerk (1)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Community development	6.00	6.00	6.00	6.00	9.00	9.00	8.00	7.00	7.00	8.00
Finance	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.25	4.25
Engineering	-	-	-	-	-	-	-	-	-	-
Total general government	14.00	14.00	14.00	15.00	18.00	18.00	19.00	17.00	17.25	18.25
PUBLIC SAFETY										
Officers	35.00	35.00	35.00	35.00	33.00	33.00	33.00	33.00	33.00	33.00
Civilians	17.00	17.00	17.00	16.00	11.00	11.00	11.00	12.00	15.25	15.45
Total public safety	52.00	52.00	52.00	51.00	44.00	44.00	44.00	45.00	48.25	48.45
PUBLIC WORKS										
City service administration	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Streets	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00
Water and sewer	21.00	21.00	21.00	19.00	21.00	21.00	20.00	20.00	20.00	19.00
Vehicle maintenance	2.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Total public works	32.00	32.00	32.00	33.00	34.00	34.00	33.00	33.00	35.00	34.00
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	98.00	98.00	98.00	99.00	96.00	96.00	96.00	95.00	100.50	100.70

(1) Clerk employee is now part of Administration

Data Source

City Payroll Records

CITY OF WOOD DALE, ILLINOIS

OPERATING INDICATORS

Last Ten Calendar Years

Program/Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GENERAL GOVERNMENT										
City Clerk										
Business/vending licenses issued	758	825	819	810	750	N/A	N/A	N/A	N/A	N/A
Finance										
Vehicle stickers issued	9,729	10,225	9,049	9,934	9,524	12,229	9,587	10,269	8,292	-
Accounts payable checks processed	3,858	3,378	3,134	2,887	3,027	2,214	2,123	1,863	1,963	1,998
Community development										
Building permits issued	88	84	94	729	758	869	961	787	761	835
Residential permits issued	37	43	61	59	63	75	55	22	29	27
New construction	4	9	4	3	7	73	2	5	2	3
Remodel	33	34	57	56	56	2	53	17	27	24
Industrial/commercial permits issued	51	41	33	34	40	46	38	36	40	28
New construction	-	-	-	-	-	-	2	1	10	9
Remodel	51	41	33	34	40	46	36	35	30	19
Other permits issued	N/A	N/A	N/A	636	655	748	868	729	692	780
Flatwork	N/A	N/A	N/A	129	124	90	88	99	118	136
Accessory Structures	N/A	N/A	N/A	11	11	18	11	7	12	19
Deck/Porch	N/A	N/A	N/A	6	12	16	12	9	19	25
Fence	N/A	N/A	N/A	49	60	66	68	58	49	73
Sign	N/A	N/A	N/A	51	35	44	34	32	56	29
Roof	N/A	N/A	N/A	100	146	178	297	186	104	142
Electrical, plumbing or mechanical only	N/A	N/A	N/A	123	124	147	113	128	149	159
Replacement window, door, siding	N/A	N/A	N/A	55	66	99	133	123	63	98
Water/waste water connection	N/A	N/A	N/A	33	22	20	30	25	22	18
Miscellaneous	N/A	N/A	N/A	79	55	70	82	62	100	81
Total building permit valuation	10,258,972	4,641,276	4,393,700	15,090,636	17,906,278	23,001,903	33,785,596	26,318,821	59,531,614	58,531,029
Rental properties registered	N/A	N/A	N/A	N/A	401	194	182	226	166	182
Commercial occupancy permits issued	N/A	N/A	N/A	N/A	N/A	556	697	499	422	601
Zoning relief petitions issued	N/A	N/A	N/A	N/A	13	17	8	19	14	11
Annexation petitions issued	N/A	N/A	N/A	N/A	3	2	1	1	1	1
PUBLIC SAFETY										
Calls for service	17,513	18,379	19,122	18,903	18,701	17,194	15,781	15,378	16,667	10,290
Officer initiated	13,525	14,715	15,436	15,296	N/A	N/A	N/A	N/A	N/A	N/A
9-1-1	3,988	3,664	3,686	3,607	N/A	N/A	N/A	N/A	N/A	N/A
Total accident investigations	371	370	318	412	408	395	301	395	331	235
Property damage	338	335	277	350	346	348	255	338	274	204
Personal injury	33	34	41	61	62	47	46	56	57	30
Fatalities	-	1	-	1	-	-	-	1	1	1

CITY OF WOOD DALE, ILLINOIS

OPERATING INDICATORS (Continued)

Last Ten Calendar Years

Program/Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
PUBLIC SAFETY (Continued)										
Crime index part 1 offense										
Criminal sexual assault	1	-	1	1	-	1	3	3	3	4
Robbery	2	-	4	7	3	5	5	3	3	4
Aggravated assault/battery	85	80	84	73	77	82	71	4	5	8
Burglary	40	45	30	22	23	16	17	22	14	12
Theft	110	114	115	85	107	138	138	161	180	144
Motor vehicle theft	8	8	7	9	6	8	9	8	10	9
Total crime index part 1 offenses	246	247	241	197	216	250	243	201	215	181
Parking violations	1,720	1,790	2,210	2,157	1,750	1,314	2,211	1,908	1,397	692
Traffic violations (includes DUI violations)	7,927	8,294	7,882	7,757	6,712	5,686	4,563	5,592	6,267	4,119
DUI violations	149	172	173	150	111	131	100	98	108	54
False alarm responses	773	860	604	659	838	588	438	394	464	456
PUBLIC WORKS										
Streets										
Street sweeping										
Curb lane miles swept	250	250	250	250	250	250	250	250	250	-
Cubic yard of waste collected	2,200	2,200	2,200	2,100	N/A	N/A	N/A	N/A	N/A	N/A
Snowplowing										
Number of snow events	10	29	35	33	43	15	19	22	18	15
Inches of snow fall	19.8	19.0	80.0	50.7	31.2	26.1	36.3	28.6	34.8	48.8
Right of way mowing										
Acres mowed	57	57	97	97	107	107	107	107	107	107
Total number of parcel segments mowed	100	100	100	100	169	169	169	169	169	169
Sidewalk replaced/repared (squares)	611	250	112	131	354	301	327	161	219	85
Regulatory signs installed	115	95	90	97	87	76	448	73	29	31
Dial-A-Ride program rides	2,302	2,086	1,735	2,062	2,298	2,019	1,779	1,617	1,436	1,245
Vehicle maintenance										
Repair orders completed	920	772	834	933	869	837	851	881	759	701
PM services	191	287	320	336	355	348	316	337	317	287
General repairs	479	638	598	663	602	701	670	741	668	617
Brake jobs	21	21	14	22	23	12	11	21	21	10
Tire service	54	61	66	73	54	59	67	51	43	61
Replacement	67	70	60	84	76	86	86	64	85	76
Repairs	39	33	29	27	26	25	40	24	12	27
Snow fighting related	43	66	130	100	105	119	117	140	106	105
Landscape/street sweeping	69	77	110	145	111	120	103	109	108	93
Number of outsourced services	63	83	58	99	103	38	62	68	37	22

CITY OF WOOD DALE, ILLINOIS

OPERATING INDICATORS (Continued)

Last Ten Calendar Years

Program/Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
PLANT MAINTENANCE										
Repair orders completed	973	905	852	805	786	519	N/A	N/A	N/A	N/A
WATER										
Average daily consumption (gallons)	1,068,315	1,149,737	1,051,041	1,051,200	1,138,162	1,086,786	1,076,868	1,070,917	1,060,377	1,077,116
Residential (gallons)	292,688,000	307,136,000	289,334,000	280,320,000	266,682,000	276,640,000	263,980,000	281,060,000	312,870,000	315,814,921
Industrial/commercial (gallons)	130,536,000	108,214,000	94,296,000	92,710,000	88,208,000	83,964,000	80,655,000	108,863,000	74,174,000	78,409,535
Peak daily consumption (gallons)	N/A	N/A	2,304,000	1,756,000	1,847,000	1,564,000	1,558,000	1,304,000	1,536,860	1,621,390
Water main breaks	32	50	52	49	25	31	29	17	24	41
Total hydrant flushing	972	974	974	974	974	974	974	974	974	974
System 1	739	741	741	741	741	741	741	741	741	741
System 2	233	233	233	233	233	233	233	233	233	233
Number of valves exercised	1,205	1,205	1,193	1,193	1,193	1,193	1,193	135	1,193	1,193
System 1	1,003	1,003	991	991	991	991	991	135	991	991
System 2	202	202	202	202	202	202	202	-	202	202
Water billing accounts	4,874	4,895	4,962	4,979	4,992	4,925	4,977	4,989	4,995	5,004
Residential	4,528	4,359	4,391	4,440	4,440	4,440	4,444	4,454	4,456	4,440
Industrial/commercial	535	513	517	516	516	516	510	512	516	516
Municipal church/school	23	23	23	23	23	23	23	23	23	23
Hydrant meters in service	6	7	8	12	12	12	10	13	13	13
WASTEWATER										
Average daily treatment (gallons)	2,507,000	2,095,000	2,116,000	2,567,000	2,050,000	1,938,000	2,119,000	2,500,000	2,425,000	1,815,000
Excursions/violations	1	1	-	1	-	-	-	3	3	1

NA - Information unavailable/program non-existent

Data Source

Various City departments

CITY OF WOOD DALE, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC SAFETY										
Police stations	1	1	1	1	1	1	1	1	1	1
PUBLIC WORKS										
Buildings	3	4	4	4	4	4	4	4	4	4
Streets (miles)	47	47	47	47	47	47	47	47	47	47
Sidewalks (miles)	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12
Street lights	439	439	439	439	439	439	439	439	439	439
WATER										
Water mains (miles)	75	75	75	75	75	75	75	75	75	75
WASTEWATER										
Sanitary sewers (miles)	68.5	68.5	68.5	68.5	68.5	68.5	68.5	68.5	68.5	68.5
Storm sewers (miles)	38	38	38	38	38	38	38	38	38	38

Data Source

City capital asset records



CITY OF WOOD DALE, ILLINOIS

**REPORT ON SUPPLEMENTARY INFORMATION AND
REPORT ON MANAGEMENT'S ASSERTION OF
COMPLIANCE WITH PUBLIC ACT 85-1142**

TIF DISTRICT FUND

For the Year Ended April 30, 2021



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CITY OF WOOD DALE, ILLINOIS
TIF DISTRICT FUND
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**INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTARY INFORMATION**

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

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information of the City of Wood Dale, Illinois as of and for the year ended April 30, 2021, which collectively comprise the basic financial statements of the City of Wood Dale, Illinois, and have issued our report thereon dated January 28, 2022, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
January 28, 2022

INDEPENDENT ACCOUNTANT'S REPORT

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

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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management of the City of Wood Dale's (the City) assertion that the City complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) included in its Report on Compliance with Public Act 85-1142 dated January 28, 2022, during the year ended April 30, 2021. The City's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the City's compliance with the specific requirements.

In our opinion, management's assertion that the City of Wood Dale complied with the aforementioned requirements, included in the Report on Compliance with Public Act 85-1142 for the year ended April 30, 2021 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, Members of the City Council, the joint review board, the Illinois State Comptroller's Office and management of the City of Wood Dale and is not intended to be, and should not be, used by anyone other than the specified parties.

Sikich LLP

Naperville, Illinois
January 28, 2022

FINANCIAL STATEMENTS

CITY OF WOOD DALE, ILLINOIS

**BALANCE SHEET
TIF DISTRICT FUND**

April 30, 2021

**ASSETS AND DEFERRED
OUTFLOWS OF RESOURCES**

ASSETS

Cash and investments	\$ 1,096,000
Prepaid items	<u>54</u>

TOTAL ASSETS	<u>1,096,054</u>
---------------------	------------------

DEFERRED OUTFLOWS OF RESOURCES

None	<u>-</u>
------	----------

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 1,096,054</u></u>
--	----------------------------

**LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE**

LIABILITIES

Accounts payable	<u>\$ 25,045</u>
------------------	------------------

Total liabilities	<u>25,045</u>
-------------------	---------------

DEFERRED INFLOWS OF RESOURCES

None	<u>-</u>
------	----------

Total liabilities and deferred inflows of resources	<u>25,045</u>
---	---------------

FUND BALANCE

Nonspendable for prepaid items	54
Restricted for economic development	<u>1,070,955</u>

Total fund balances	<u>1,071,009</u>
---------------------	------------------

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 1,096,054</u></u>
--	----------------------------

See independent auditor's report on supplementary information.

CITY OF WOOD DALE, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
TIF DISTRICT FUND**

April 30, 2021

REVENUES

Taxes	
Incremental property taxes	\$ 2,257,571
Investment income	<u>2,443</u>
Total revenues	<u>2,260,014</u>

EXPENDITURES

Economic development	<u>481,385</u>
Total expenditures	<u>481,385</u>

EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES

1,778,629

OTHER FINANCING SOURCES (USES)

Transfers (out)	<u>(793,610)</u>
Total other financing sources (uses)	<u>(793,610)</u>

NET CHANGE IN FUND BALANCE

985,019

FUND BALANCE, MAY 1

85,990

FUND BALANCE, APRIL 30

\$ 1,071,009

See independent auditor's report on supplementary information.



CITY OF WOOD DALE, ILLINOIS

AUDITOR'S COMMUNICATION TO THE
MEMBERS OF THE CITY COUNCIL
AND MANAGEMENT

For the Year Ended April 30, 2021

A decorative background image featuring a teal horizontal band at the top, a large abstract geometric pattern of overlapping translucent shapes in shades of gray and white in the middle, and an orange rectangular box at the bottom right containing the text 'SIKICH.COM'.

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CITY OF WOOD DALE, ILLINOIS
AUDITOR’S COMMUNICATION TO THE
MEMBERS OF THE CITY COUNCIL
AND MANAGEMENT
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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January 28, 2022

The Honorable Mayor
Members of the City Council
and Management
City of Wood Dale
404 N. Wood Dale Road
Wood Dale, Illinois 60191

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you on May 1, 2021.

In addition, auditing standards require the communication of internal control related matters to members of the City Council and management. Our communication of these matters is enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and Management of the City of Wood Dale and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Brian D. LeFevre, CPA, MBA
Partner

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

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January 28, 2022

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

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wood Dale, Illinois (the City) for the year ended April 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 5, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended April 30, 2021, except for the implementation of GASB Statement No. 95, *Postponement of Certain Authoritative Guidance*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements with the exception of the estimates in connection with the actuarial valuations performed for the Illinois Municipal Retirement Fund, Police Pension Plan and the Other Postemployment Benefit Plan.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements, except for the actuarial valuations for the Illinois Municipal Retirement Fund Plan, Police Pension Plan and the Other Postemployment Benefit Plan. We evaluated the key assumptions used to perform the actuarial valuations and determined that they were reasonable in relation to the basic financial statements as a whole.

Management's estimate of the City's net pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the City's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually, or in the aggregate, to each opinion units' financial statements taken as a whole, with the exception of AJE#01-AJE#08.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 28, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the required supplementary information (RSI) listed in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules and other supplemental information, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City of Wood Dale, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Brian D. LeFevre, CPA, MBA
Partner

City of Wood Dale

Year End: April 30, 2021

Adjusting Journal Entries

Date: 5/1/2020 To 4/30/2021

Account No: AJE#01 To AJE#08

Number	Date	Name	Account No	Debit	Credit
AJE#01	4/30/2021	Bond Issuance Costs	50 25045 50-CP		-251,487.52
AJE#01	4/30/2021	Fund Balance - unreserved	50 29000 50-CP	251,487.52	
Entry to eliminate an account that didn't close as part of the 04/30/2020 audit					
AJE#02	4/30/2021	Loss on Refunding	63 15057 63-WAS		-361,515.00
AJE#02	4/30/2021	Loss on Refunding	63 15057 63-WAS	93,485.00	
AJE#02	4/30/2021	Deferred Outflows - ARO	63 15100 63-WAS		-3,000.00
AJE#02	4/30/2021	Accrued Interest Payable	63 21030 63-WAS		-7,606.00
AJE#02	4/30/2021	Unamortized Bond Gain	63 25057 63-WAS	361,515.00	
AJE#02	4/30/2021	Bond Proceeds	98 11600 LTD		-9,250,000.00
AJE#02	4/30/2021	Premium on Bonds	98 15055 LTD		-365,204.45
AJE#02	4/30/2021	Accrued Interest Payable	98 21030 LTD		-90,397.00
AJE#02	4/30/2021	LTD Bonds Payable	98 25041 LTD	360,000.00	
AJE#02	4/30/2021	Unamortized Premium	98 25055 LTD	18,260.22	
AJE#02	4/30/2021	Fund Balance - unreserved	98 29000 LTD	9,615,204.45	
AJE#02	4/30/2021	Fund Balance - unreserved	98 29000 LTD		-360,000.00
AJE#02	4/30/2021	Int IEPA	98 47270 LTD	90,397.00	
AJE#02	4/30/2021	Int IEPA	98 47270 LTD		-18,260.22
AJE#02	4/30/2021	Amortization Expense - ARO	63005081 49093 63-WAS	3,000.00	
AJE#02	4/30/2021	Interest - LT Debt	63005082 47269 63-WAS	7,606.00	
AJE#02	4/30/2021	Interest - LT Debt	63005082 47269 63-WAS		-93,485.00
Entries related to long term debt					
AJE#03	4/30/2021	Deferred Outflows - IMRF	63 15075 63-WAS		-140,705.00
AJE#03	4/30/2021	Net Pension Liability - IMRF	63 25071 63-WAS	795,055.00	
AJE#03	4/30/2021	Deferred Inflows - IMRF	63 27075 63-WAS		-352,071.00
AJE#03	4/30/2021	Deferred Outflows - IMRF	98 15075 LTD		-307,401.00
AJE#03	4/30/2021	Net Pension Liability - IMRF	98 25071 LTD	1,736,968.00	
AJE#03	4/30/2021	Deferred Inflows - IMRF	98 27075 LTD		-769,175.00
AJE#03	4/30/2021	Pen Exp GG	98 43081 LTD		-326,346.00
AJE#03	4/30/2021	Pen Exp PS	98 43082 LTD		-120,334.00
AJE#03	4/30/2021	Pen Exp HS	98 43083 LTD		-213,712.00
AJE#03	4/30/2021	Pen Exp HS	63005081 43083 63-WAS		-302,279.00
Entry to record IMRF GASB 68 activity					
AJE#04	4/30/2021	Accounts Receivable	10 12001 10-G	4,168.76	
AJE#04	4/30/2021	CARES Act - WD Dollars	10 22020 10-G		-8,500.00
AJE#04	4/30/2021	CARES Act - WD Dollars	10 22020 10-G		-31,750.00
AJE#04	4/30/2021	CARES Act - WD Dollars	10 22020 10-G		-10,930.00
AJE#04	4/30/2021	CARES Act - WD Dollars	10 22020 10-G		-14,420.00

Number	Date	Name	Account No	Debit	Credit
AJE#04	4/30/2021	CARES Act - WD Dollars	10 22020 10-G		-360.00
AJE#04	4/30/2021	CARES Act - WD Dollars	10 22020 10-G	200,000.00	
AJE#04	4/30/2021	FEMA Grant	10 34000 10-G		-21,319.70
AJE#04	4/30/2021	FEMA Grant	10 34000 10-G		-7,106.57
AJE#04	4/30/2021	IDOT Traffic Enforcement Grant	10 34003 10-G		-26,468.57
AJE#04	4/30/2021	IDOT Traffic Enforcement Grant	10 34003 10-G		-4,168.76
AJE#04	4/30/2021	From DuPage County	10 34009 10-G		-200,000.00
AJE#04	4/30/2021	From DuPage County	10 34009 10-G		-75,507.46
AJE#04	4/30/2021	Miscellaneous Revenue	10 39999 10-G	21,319.70	
AJE#04	4/30/2021	Miscellaneous Revenue	10 39999 10-G	75,507.46	
AJE#04	4/30/2021	Miscellaneous Revenue	10 39999 10-G	7,106.57	
AJE#04	4/30/2021	WD Dollars	10016000 49075 10-G	65,960.00	
AJE#04	4/30/2021	Overtime Pay	10024041 40102 10-G	26,468.57	
Entries related to grant revenue/receivable					
AJE#05	4/30/2021	IRMA Excess Surplus Rec	10 12002 10-G	135,080.00	
AJE#05	4/30/2021	IRMA Excess Surplus Def Rev	10 23006 10-G		-135,080.00
Entry related to IRMA					
AJE#06	4/30/2021	WDBT Disbursement	10 10701 10-G		-175,013.83
AJE#06	4/30/2021	Accounts Payable	10 21010 10-G	175,013.83	
Entry to remove May 2021 health insurance payment from accounts payable					
AJE#07	4/30/2021	Deferred Outflow - OPEB	63 15077 63-WAS	6,588.00	
AJE#07	4/30/2021	Net Pension Liability - OPEB	63 25077 63-WAS		-92,589.00
AJE#07	4/30/2021	OPEB Obligation	98 25065 LTD		-539,873.00
AJE#07	4/30/2021	Net Pension Liability - OPEB	98 25077 LTD	38,413.00	
AJE#07	4/30/2021	Ch OPEB GG	98 30066 LTD	133,367.00	
AJE#07	4/30/2021	Ch OPEB PS	98 30067 LTD	224,057.00	
AJE#07	4/30/2021	Ch OPEB HS	98 30068 LTD	144,036.00	
AJE#07	4/30/2021	Pen Exp HS	63005081 43083 63-WAS	86,001.00	
Entries related to OPEB for GASB 75					
AJE#08	4/30/2021	Deferred Inflows - PP	98 17076 LTD		-1,508,565.00
AJE#08	4/30/2021	Net Pension Liability - PP	98 25072 LTD	3,689,517.00	
AJE#08	4/30/2021	Deferred Outflows - PP	98 25076 LTD		-2,846,892.00
AJE#08	4/30/2021	Pension Expense - PS	200-000-43082 LTD	665,940.00	
To adjust Police Pension GASB 68					

CITY OF WOOD DALE, ILLINOIS
COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT

April 30, 2021

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

SIKICH.COM

Mr. Jeffrey Mermuys, City Manager
Mr. Bradley W. Wilson, Finance Director
City of Wood Dale, Illinois

Ladies and Gentlemen:

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit we also became aware of several matters that are opportunities for strengthening internal controls and operating efficiency that do not meet the definition of material weaknesses or significant deficiencies. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. In addition, we reviewed the status of the recommendations for the period ended April 30, 2020. The status of these recommendations is included in Appendix A.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with Finance Director Wilson, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The City's written responses to these matters identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the Mayor, Members of the City Council and the management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
January 28, 2022

OTHER COMMENTS

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the City in the future.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2023.

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement clarifies the existing definition of conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. This statement is effective for the fiscal year ending April 30, 2023.

GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics including: The effective date of Statement No. 87 for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73 to Certain Provisions of GASB Statement Nos. 67 and 68, as amended, and No. 74, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. The requirements of this Statement are effective for the fiscal year ending April 30, 2023.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*. The London Interbank Offered Rate (LIBOR), a result of global reference rate reform, is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as amended, requires a government to terminate hedge accounting when it renegotiates or amends a critical term of a hedging derivative instrument, such as the reference rate of a hedging derivative instrument's variable payment. In addition, in accordance with Statement No. 87, *Leases*, as amended, replacement of the rate on which variable payments depend in a lease contract would require a government to apply the provisions for lease modifications, including remeasurement of the lease liability or lease receivable. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The removal of LIBOR as an appropriate benchmark interest rate is effective for the fiscal year ending April 30, 2022.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued to address issues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement is effective for the fiscal year ending April 30, 2024.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. This Statement establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement is effective for the fiscal year ending April 30, 2024.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*, establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement is effective for the fiscal year ending April 30, 2022.

We will advise the City of any progress made by GASB in developing these and other future pronouncements that may have an impact on the financial position and changes in financial position of the City.

APPENDIX A
STATUS OF COMMENTS FROM APRIL 30, 2020

DEFICIENCIES

Capital Assets

During our testing of capital assets, we noted differences between the capital asset schedules provided and the trial balance figures. These differences required an adjusting journal entry to be posted, which was reviewed and approved by management, to correct ending capital asset balances, depreciation, and intrafund transfers in the Water/Sewer Operations Fund. We recommend that the City reviews its capital asset schedules to ensure it supports the trial balance amounts. We also noted that the new ERP system that the City began using during fiscal year 2020 was erroneously calculating capital asset depreciation due to using incorrect depreciable bases and useful lives to depreciate the assets. While the depreciation differences were not material enough to require an adjusting journal entry, we recommend that these assets are reviewed to ensure they are being properly depreciated.

Status - Comment considered implemented as of April 30, 2021.

Escrow Deposits/Builders Cash Bonds

The City holds many engineering escrow deposits and builders cash bonds that are typically returned, net of costs once the respective project is completed. During our review of these deposits, we noted that the City had numerous old outstanding escrow deposits and cash bonds. We recommend that the City's Finance Department collaborate with other departments to determine the status of these projects, what the deposit was collected for and who it is owed to and return closed project balances to the appropriate parties.

Status - Comment still applicable as of April 30, 2021. We noted \$41,865 of cash bonds on hand that have been outstanding for greater than two years.

Management Response

Management agrees that there are still some older bonds and/or escrows that are open. Significant progress has been made, and will continue to work the appropriate department(s) to resolve those that are considered to be open past what is a reasonable timeframe.

FIRM PROFILE



ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 1,000+ professionals throughout the country. Founded in 1982, Sikich now ranks within the country's top 30 largest Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

STATISTICS

2020 Revenue \$184.2M
 Total Partners 100+
 Total Personnel 1,000+
Personnel count as of 2020



● SIKICH.LOCATIONS™

Akron, OH (330) 864-6661	Crofton, MD (410) 451-5150	Milwaukee, WI (262) 754-9400	Princeton, NJ (609) 285-5000	Washington, MO (636) 239-4785
Alexandria, VA (703) 836-1350	Decatur, IL (217) 423-6000	Minneapolis, MN (331) 229-5235	Springfield, IL (217) 793-3363	
Boston, MA (508) 485-5588	Indianapolis, IN (317) 842-4466	Naperville, IL (630) 566-8400	St. Louis, MO (314) 275-7277	
Chicago, IL (312) 648-6666	Los Angeles, CA (877) 279-1900	Peoria, IL (309) 694-4251	St. Louis, MO (636) 532-9525	

SIKICH TOTAL REVENUE



SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance
- Digital Transformation Consulting

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Capital Management & Payroll Consulting
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Supply Chain
- Transaction Advisory Services
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.
 ** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CERTIFICATIONS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality

Center. We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

AWARDS

2018-2021

- 2021, 2020 Great Place to Work®
- 2020, 2019 Oracle® NetSuite 5 Star Award
- 2019/2020, 2018/2019 Inner Circle for Microsoft Dynamics
- *Accounting Today* Top 100 Firms - ranked top 30 nationally
- *Accounting Today* Top 100 Value Added Reseller Stars (VARs) - ranked top 10
- Best Places to Work in Illinois
- Best Places to Work in Indiana
- Milwaukee's Best and Brightest Companies to Work For®
- Chicago's Best and Brightest Companies to Work For®
- Boston's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 VARs

2017

- Bob Scott's Top 100 VARs
- *Accounting Today* Top 100 VARs
- Vault Accounting Top Ranked
- When Work Works Award
- WorldatWork Work-Life Seal of Distinction
- Microsoft Dynamics Inner Circle and President's Club
- Best Places to Work in Illinois
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Best Places to Work in Indiana
- Chicago's 101 Best and Brightest Companies to Work For®
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee
- *Chicago Tribune's* Top Workplaces
- *Crain's List* Chicago's Largest Privately Held Companies
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For



SIKICH IS PROUD TO BE PART OF:

PRIMEGLOBAL

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

