

# 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 P.M. ON THURSDAY, FEBRUARY 24, 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 24, 2022

**I. FINANCE & ADMINISTRATION COMMITTEE**

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes of Meeting
  - i. February 10, 2022 Finance & Administration Committee Minutes
- D. Report and Recommendation
  - i. FY 2023 BUDGET
- E. Items to be Considered at Future Meetings
  - i. Water Rates - April 28
  - ii. PC Replacement - Spring
  - iii. IT Control Room Discussion - Summer
- F. Adjournment

**POSTED IN CITY HALL ON FEBRUARY 18, 2022 AT 4:00 PM**

LYNN CURIALE, CITY CLERK

BY: MAURA MONTALVO, DEPUTY CITY CLERK



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

Committee Date: February 10, 2022  
Present: Ald. Ames, Catalano, Curiale, Jakab, Messina, Sorrentino, Susmarski & Woods  
Absent: None  
Also Present: Mayor Pulice, Treasurer Porch, Clerk Curiale, City Manager Mermuys, Police Chief Vesta, Director Lange, Director Wilson  
Meeting Convened at: 7:48 p.m.

**APPROVAL OF MINUTES:**

Ald. Catalano 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**

FY2021 AUDIT REPORT

**DISCUSSION:**

Director Wilson explained this is required to be done within 60 days of the audit. He introduced Nick Bava, CPA and Senior Manager with Sikich. In order for Sikich to rebid, they had to rotate the entire team, which they agreed to.

Mr. Bava reviewed the Certificate of Achievement for Excellence in Financial Reporting, noting this is above and beyond what is required from the state. He congratulated the City for continuing this for the 34<sup>th</sup> year. Once this report is complete, it will be the 35<sup>th</sup> Award.

Mr. Bava then reviewed the entire report, noting the most important three pages in the document are the Independent Auditor’s Report. It contains Sikich’s opinion on the financial statements.

Management discussion and analysis is 13 pages and is a required part of the report. Mr. Bava recommended City Council reviews these pages to analyze changes that occurred from the previous fiscal year.



The Financial Statements include the statement of revenues and includes all major funds reported this year along with the non-major. Mr. Bava reviewed each of the funds included in the report and explained the major activity and how each did during the fiscal year.

The General Fund’s overall change in balance was a small decrease of \$37,000, leaving \$9.1M as the fund balance. Mr. Bava noted COVID relief funding is factored into that. Capital Projects indicates a planned drawdown of \$10.4 M which drove the capital outlay expenses throughout the fiscal year. The largest project was the stormwater project. Mr. Bava continued to review each of the funds included in the report and explained the major activity and how each did during the fiscal year.

Mayor Pulice asked about the percentage of cash reserves for the City. Director Wilson stated it is between \$8 and \$9M which is a little over nine months. There are also receivables still coming in that will drive that a little higher since some is three months in arrears. Director Wilson then explained how an enterprise fund works, noting it should operate as if it was its own business entity; it should be self-efficient and self-sustaining.

**VOTE:**

Ald. Catalano made a motion, seconded by Ald. Woods, to accept the FY2021 Audit Report as proposed. A voice 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:**

- FY 2023 Budget - February 24, 2022
- Water Rates - April 28, 2022

**ADJOURNMENT:**

Ald. Catalano made a motion, seconded by Ald. Susmarski, to adjourn the meeting at 8:06 p.m. Upon a voice vote, the motion carried unanimously.

*Minutes taken by Eileen Schultz*



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## **REQUEST FOR COMMITTEE ACTION**

Referred to Committee: February 24, 2022  
Subject: FY 2023 Budget  
Staff Contact: Brad Wilson  
Department: Finance

**TITLE:** FY 2023 Budget

### **RECOMMENDATION:**

Provide feedback on the proposed FY 2023 budget document.

### **BACKGROUND:**

N/A

### **ANALYSIS:**

Attached you will find prepared slides, which we will use to frame the budget conversation. The information for each department is a total of each expenditure category (personnel, contractual, etc.), comparing the FY 2022 budget to the FY 2023 budget with the numeric and percentage change. Notes about significant changes to each category are also included when needed.

The slides will be projected on the screen for all to see and will provide an excellent framework as we work through the budget document. There will be a discussion on each slide to the extent that discussion is warranted.

Unfortunately, IT Director Kace has a scheduling conflict and cannot attend the budget hearing on Thursday, February 24th. While attending staff can answer many questions; we ask if you have detailed IT questions, to please submit them in advance via email to the City Manager or me so that we can coordinate with Nick to get them answered promptly before the budget discussion.

To the greatest extent possible, we will make every effort to discuss the items in the order as they appear within the book.

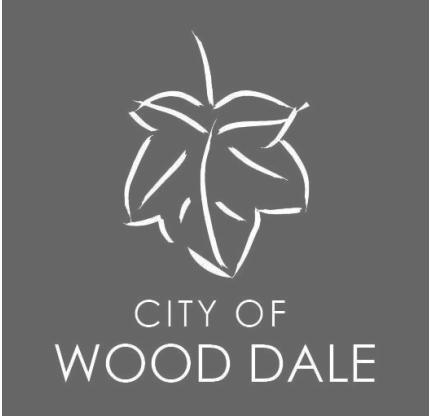
There are 4 expanded level items this year. Three are related to personnel, with one in Administration and two in the Police Department. The remaining item is related to expanding the City's landscaping program.

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

- Process
  - Each department or fund has a sheet
  - Expanded Level sheets were applicable (green or red) – 4 green, 0 red
  - Gain consensus on each before moving on
- Begin with Overview of the entire budget
- General Fund
- Special Revenue
- Capital Projects
- Enterprise
- Internal Service
- Trust/Agency Funds
- February 24th - Beginning through as much as possible
- March 10th - Remainder (if needed)

#### DOCUMENTS ATTACHED

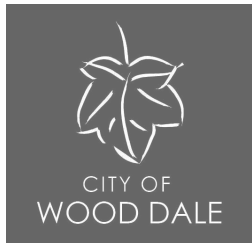
- ✓ FY 2023 Budget Slides
- ✓ FY 2023 Budget DRAFT



# FY 2023 Budget

February 24, 2022

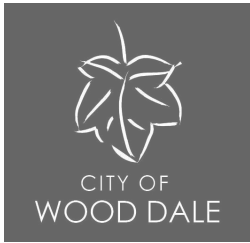




# Budget Overview

- 6 types of Funds
  - General
  - Special Revenue
  - Capital Projects
  - Enterprise
  - Internal Service
  - Fiduciary

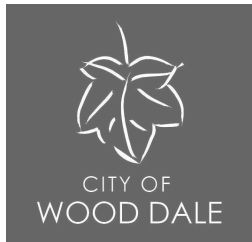




# Budget Overview

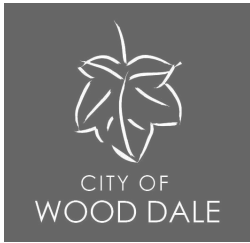
- 15 Total Active Funds
  - 5 have a proposed budgeted increase
  - 10 have a proposed budgeted decrease
    - Water/Sewer, as presented, is cash flow positive and only shows a decrease based upon depreciation
- Capital Spending
  - The City continues to be aggressive in its capital spending, and continues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





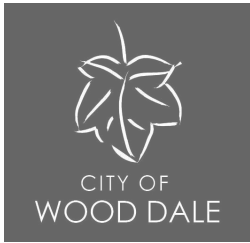
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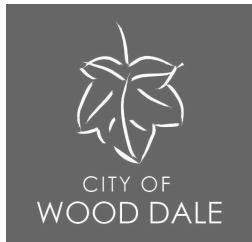
# Budget Overview

- All Funds
  - Revenues (excluding transfers)
    - FY 2022 Budget - \$ 46,137,309
    - FY 2022 Projected - \$ 46,540,090
    - FY 2023 Proposed - \$ 43,160,594
      - FY22 largely on track across the board
      - FY23 decrease due to no bond issuances planned
  - Expenditures (excluding transfers)
    - FY 2022 Budget - \$ 44,917,247
    - FY 2022 Projected - \$ 41,818,528
    - FY 2023 Proposed - \$ 56,479,604
      - FY22 lower than budgeted Personnel and Capital Outlay offset by increased Contractual Services
      - FY23 increase in Capital Outlay related PW Building



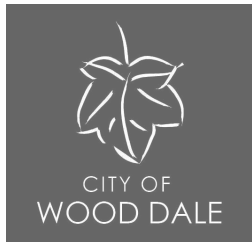
# Budget Overview

- Housekeeping
  - Unless otherwise noted, Personnel costs are up due to increased salaries per policy and union contracts, FICA, IMRF, and health care costs being included in this category. Multiple divisions show a decrease in salaries due to retirements related to the IMRF ERI that was offered during FY2021.
  - The City's IMRF rate decreased this calendar year by 2.53% due largely to better-than-expected investment returns.
  - The items listed as the "reason" for an increase or decrease in a department is not an exhaustive list, but a notation about what had a significant impact on the change. Other line items may have changed but did not materially affect the overall picture.
  - Ask questions as we go through the slides.



# Expanded Level Item Summary

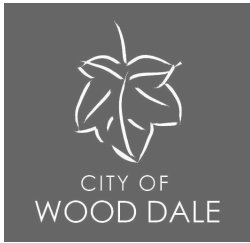
- 4 Manager Recommended sheets
  - IT Technician
  - Administrative Sergeant
  - Property Maintenance
  - Entryway Sign Landscaping
- 0 Not Recommended sheets



# General Fund

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





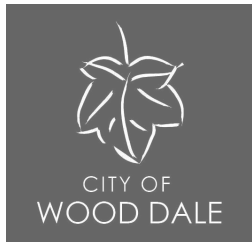
# General Fund Summary

Currently on track to end FY 2022 with an estimated surplus of over \$799K. Revenues and expenditures both are trending below their budgeted numbers.

FY 2022	Budget	Projected	Variance
Revenues	\$15,274,017	\$15,188,067	(\$85,950)
Expenses	\$15,067,176	\$14,389,035	\$678,141
Surplus (deficit)	\$206,841	\$799,032	\$592,191

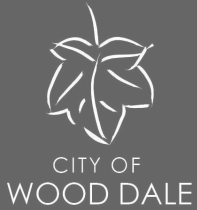
As presented, FY 2023 - budgeted surplus of \$1,106,543.

FY 2023	Amount
Revenues	\$16,946,389
Expenses	\$15,839,846
Surplus (deficit)	\$1,106,543



# General Fund Summary of Revenues

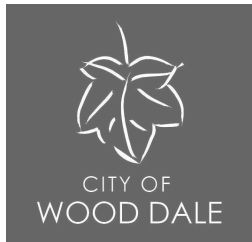
Category	FY 2022	FY 2023	\$ Increase	% Increase
Taxes	10,790,472	11,245,557	455,085	4.22%
Licenses & Permits	1,417,580	1,705,000	287,420	20.28%
Intergovernmental	4,620	967,432	962,812	20840.09%
Charges for Services	504,745	348,500	(156,245)	-30.96%
Fines, Fees, and Forfeits	1,044,600	985,400	(59,200)	-5.67%
Investment Income	362,500	395,000	32,500	8.97%
Miscellaneous	101,500	101,500	0	0.00%
Interfund Transfers	<u>1,048,000</u>	<u>1,198,000</u>	<u>150,000</u>	<u>14.31%</u>
<b>Total</b>	<b>15,274,017</b>	<b>16,946,389</b>	<b>1,672,372</b>	<b>10.95%</b>



# General Fund Revenue Notes

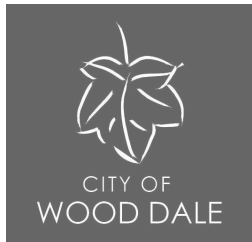
- Increase in Taxes driven by Property Tax, Income and Use Tax; offset by a decrease in Telecommunications Tax.
- Increase in L&P due to an increase in ROW fees related to fiberoptic installations.
- Increase in Intergovernmental related to ARPA funding. This is not expected to be received in future years and therefore should not be counted on to fund core operations.
- Decrease in CFS related to the elimination of the rent for 790 N Central. This was anticipated and known.
- Increase in Interfund Transfers related to the creation of an Administrative transfer from CIP, same as we do with Tourism, Water, etc.





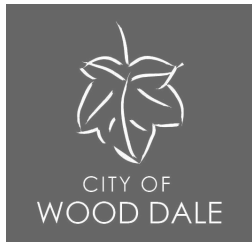
# General Fund Summary of Expenses

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	9,765,920	10,154,905	388,985	3.98%
Contractual Services	2,633,518	2,887,222	253,704	9.63%
Commodities	351,050	339,125	(11,925)	-3.40%
Capital Outlay	95,500	92,750	(2,750)	-2.88%
Interfund Transfers	200,000	200,000	0	0.00%
Other	<u>2,021,188</u>	<u>2,165,844</u>	<u>144,656</u>	<u>7.16%</u>
<b>Total</b>	<b>15,067,176</b>	<b>15,839,846</b>	<b>772,670</b>	<b>5.13%</b>



# General Fund Expense Notes

- Increase in Personnel due largely to the 3 expanded level items and increases in health care costs, offset by savings from retirements.
- Increase in Contractual driven by the ACDC contract, P&C/workers compensation insurance costs and IT software licenses and fees.
- Increase in Other due to Police Pension contribution.

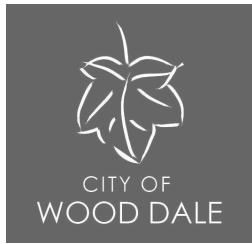


# Administration

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	1,027,142	1,265,229	238,087	23.18%
Contractual Services	1,360,516	1,556,485	195,969	14.40%
Commodities	24,700	23,500	(1,200)	-4.86%
Capital Outlay	55,750	55,500	(250)	0.00%
Other	<u>38,200</u>	<u>44,220</u>	<u>6,020</u>	<u>15.76%</u>
<b>Total</b>	<b>2,506,308</b>	<b>2,944,934</b>	<b>438,626</b>	<b>17.50%</b>

- Increase in Personnel due to an increase in positions, included 1 expanded level item.
- Increase in Contractual due to Legal and IT.

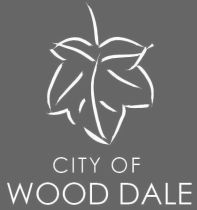


# Administration Division Summary

Administration breakout by Division.

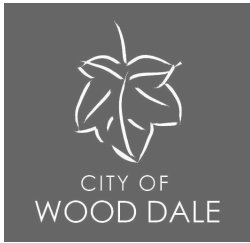
Division	FY 2022	FY 2023	\$ Increase	% Increase
CMO	1,114,752	1,354,259	239,507	21.49%
Legal	365,000	431,000	66,000	18.08%
HR/HCM	465,700	512,000	46,300	9.94%
IT	517,356	604,175	86,819	16.78%
Marketing	<u>43,500</u>	<u>43,500</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>2,506,308</b>	<b>2,944,934</b>	<b>438,626</b>	<b>17.50%</b>

- Increase in Legal due to utilization.
- Increase in HR related to P&C/WC insurance coverage.
- Increase in IT due to additional/increased licensing fees.



# IT Technician

- This position would assist the IT Director in the day-to-day operation and maintenance of the City's Information Technology Infrastructure. With the significant increase and addition of technology the City has implemented in the last 4 years, most notably with ERP and the numerous COVID relief projects approved, keeping up with the workload has become a daunting task.
- We have reached a point where departmental requests and the need for new technology has surpassed the IT department's current capacity.
- Duties would include but are not limited to: addressing IT support tickets for all departments within the City, assistance with project implementation, ERP management and maintenance, server/desktop monitoring/maintenance, hardware deployment, system patching, printer troubleshooting, phone system configuration, wired/wireless connectivity, application/hardware support, camera system support, mobile device management and access control.
- Total funding - \$99,033

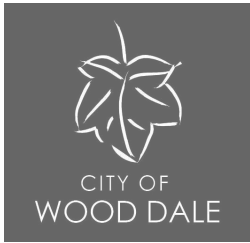


# Community Development

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	852,970	649,017	(203,953)	-23.91%
Contractual Services	203,800	216,000	12,200	5.99%
Commodities	19,250	15,275	(3,975)	-20.65%
Capital Outlay	1,750	1,750	0	0.00%
Other	<u>3,000</u>	<u>1,500</u>	<u>(1,500)</u>	<u>-50.00%</u>
<b>Total</b>	<b>1,080,770</b>	<b>883,542</b>	<b>(197,228)</b>	<b>-18.25%</b>

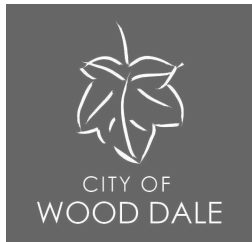
- Decrease in Personnel due to a reduction in positions within the department.
- Increase in Contractual related to professional services.



# Community Development Division Summary

Community Development breakout between  
Operations and Building Maintenance.

Division	FY 2022	FY 2023	\$ Increase	% Increase
Community Development	966,770	772,317	(194,453)	-20.11%
Building Maintenance	<u>114,000</u>	<u>111,225</u>	<u>(2,775)</u>	<u>-2.43%</u>
<b>Total</b>	<b>1,080,770</b>	<b>883,542</b>	<b>(197,228)</b>	<b>-18.25%</b>



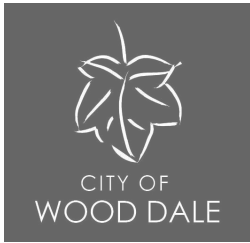
# Finance

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	539,668	491,838	(47,830)	-8.86%
Contractual Services	55,110	60,350	5,240	9.51%
Commodities	2,200	2,000	(200)	-9.09%
Other	<u>254,500</u>	<u>254,500</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>851,478</b>	<b>808,688</b>	<b>(42,790)</b>	<b>-5.03%</b>

- Increase in Contractual due to professional services.



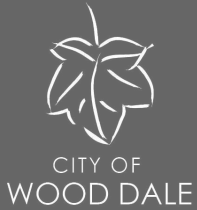


# Police Department

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

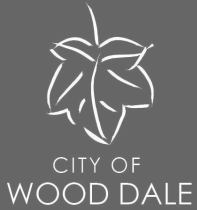
Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	5,693,905	6,143,083	449,178	7.89%
Contractual Services	632,767	640,700	7,933	1.25%
Commodities	149,700	150,300	600	0.40%
Capital Outlay	31,500	31,500	0	0.00%
Other	<u>1,705,538</u>	<u>1,852,674</u>	<u>147,136</u>	<u>8.63%</u>
<b>Total</b>	<b>8,213,410</b>	<b>8,818,257</b>	<b>604,847</b>	<b>7.36%</b>

- Increase in Contractual related to ACDC contract, offset by minor reductions in other line items.
- Increase in Other due to Police Pension contribution.



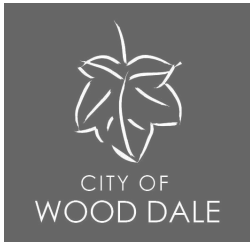
# Administrative Sergeant

- There are an extensive number of extra duties that are conducted by sworn Sergeants related the management of: scheduling, training, animal control, speed studies, CSOs, evidence room management, daily required inspections of station/squads, traffic grants, fleet maintenance, special events coordinator, field training program, bike patrol, railroad enforcement, administrative adjudication, crossing guards, elderly service program, and many others too numerous to mention.
- If City Council decides to support the creation of a separate property maintenance unit, this supervisor would also manage this program. This position would also assume the duties of Emergency Management.
- This position is independent of the CSO-PMI positions.
- Total funding - \$122,493



# Property Maintenance

- Since the implementation of the Police Department handling several “quality of life” issues that occur at both residential and commercial properties, the number of calls for service have far exceeded the expectations placed upon the Community Service Officers daily activities.
- 556 PMI cases have been opened since 2019, and almost all of them have been resolved through compliance measures. Only 5 cases have had to go to administrative adjudication. City Council originally sought compliance with code, not monetary penalties, and the division has been able to accomplish this.
- If City Council desires to have a more proactive enforcement, staff is recommending the addition of a dedicated CSO to be assigned to the newly created PMI Division, along with dedicating one of the current CSO positions to assist.
- This added dedicated PMI CSO would check the box on many proactive initiatives the City Council has laid out as part of the most recent strategic plan.
- Total funding - \$58,255

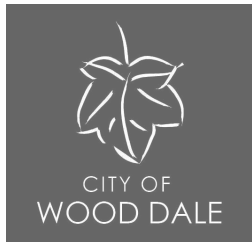


# Police & Fire Commission

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	4,850	4,845	(5)	-0.10%
Contractual Services	975	975	0	0.00%
Other	<u>12,850</u>	<u>5,850</u>	<u>(7,000)</u>	<u>-54.47%</u>
<b>Total</b>	<b>18,675</b>	<b>11,670</b>	<b>(7,005)</b>	<b>-37.51%</b>

- Decrease related to there being no Patrol or Sergeant testing during this FY.

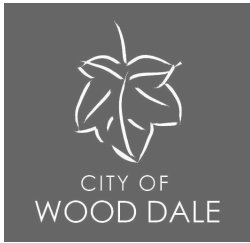


# PW Administration

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	405,946	417,188	11,242	2.77%
Contractual Services	75,050	79,250	4,200	5.60%
Commodities	31,250	24,100	(7,150)	-22.88%
Other	<u>5,550</u>	<u>5,550</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>517,796</b>	<b>526,088</b>	<b>8,292</b>	<b>1.60%</b>

- Decrease in Commodities due to minor reductions in various line items.

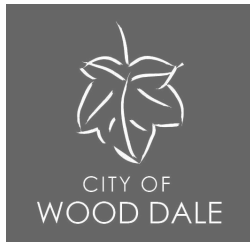


# Streets

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

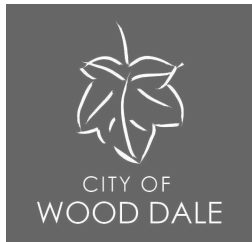
Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	1,033,589	981,202	(52,387)	-5.07%
Contractual Services	295,500	323,662	28,162	9.53%
Commodities	117,700	117,700	0	0.00%
Capital Outlay	5,000	2,500	(2,500)	-50.00%
Other	<u>1,350</u>	<u>1,350</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>1,453,139</b>	<b>1,426,414</b>	<b>(26,725)</b>	<b>-1.84%</b>

- Decrease in Personnel due to a non-ERI retirement.
- Increase in Contractual related to Landscaping of City properties, existing and expanding level item.



# Entryway Sign Landscaping

- The City has previously installed entryway signs at seven key locations around the community. Two of the signs are located within existing plant beds while the remaining five signs are set in turf. The City desires to establish uniform plant beds around each of the signs to beautify and draw attention to the entryway.
- It is recommended due to the quality of the work and Public Works' staff time constraints, that the City contract this work out to their selected landscaping firm.
- We currently have seasonal planting and weekly maintenance at several other locations including the Clock Tower and Veteran's Memorial.
- Total funding - \$19,662



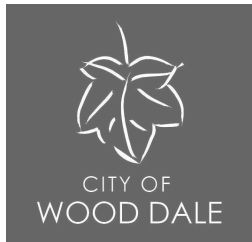
# Vehicle Maintenance

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	207,849	202,504	(5,345)	-2.57%
Contractual Services	9,800	9,800	0	0.00%
Commodities	6,250	6,250	0	0.00%
Capital Outlay	1,500	1,500	0	0.00%
Other	<u>200</u>	<u>200</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>225,599</b>	<b>220,254</b>	<b>(5,345)</b>	<b>-2.37%</b>

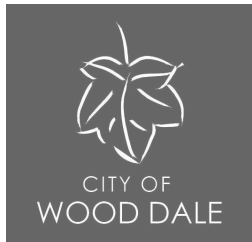
- Personnel down due to a retirement related to the ERI program.





# Special Revenue Funds

- Road & Bridge
  - Net change = (\$28,850)
- Motor Fuel Tax
  - Net change = \$362,600
- Tourism
  - Net change = (\$213,072)
- Narcotics Forfeiture
  - Net change = \$4,370
- TIF District #1
  - Net change = (\$14,593,626)
- TIF District #2
  - Net change = \$55,010

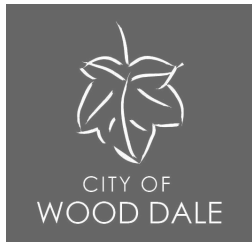


# Road and Bridge

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	70,000	67,500	(2,500)	-3.57%
Commodities	3,500	5,000	1,500	42.86%
Interfund Transfers	<u>100,000</u>	<u>200,000</u>	<u>100,000</u>	<u>0.00%</u>
<b>Total</b>	<b>173,500</b>	<b>272,500</b>	<b>99,000</b>	<b>57.06%</b>

- Increase in Interfund due to CERF transfer, accounting for a greater cost of new plow trucks.

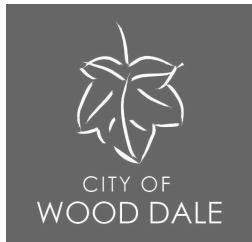


# Motor Fuel Tax

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	36,500	34,000	(2,500)	-6.85%
Commodities	155,000	160,000	5,000	3.23%
Interfund Transfers	<u>0</u>	<u>30,400</u>	<u>30,400</u>	<u>0.00%</u>
<b>Total</b>	<b>191,500</b>	<b>224,400</b>	<b>32,900</b>	<b>17.18%</b>

- Increase in Interfund related to CIP – Elizabeth Drive Bridge, City match for STP-Bridge funding.

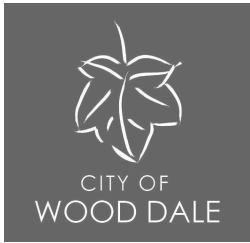


# Tourism

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	43,060	53,287	10,227	23.75%
Contractual Services	1,500	1,350	(150)	-10.00%
Commodities	2,050	1,950	(100)	0.00%
Interfund Transfers	250,000	250,000	0	0.00%
Other	<u>187,800</u>	<u>382,500</u>	<u>194,700</u>	<u>103.67%</u>
<b>Total</b>	<b>484,410</b>	<b>689,087</b>	<b>204,677</b>	<b>42.25%</b>

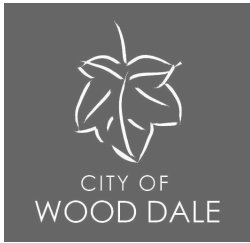
- Hotel/Motel Tax revenue showing signs of recovery.
- Increase in Other related to the inclusion of Prairie Fest and an increase in the City Signage line item.



# Narcotics Forfeiture

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Commodities	3,900	3,900	0	0.00%
Capital Outlay	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>4,400</b>	<b>4,400</b>	<b>0</b>	<b>0.00%</b>

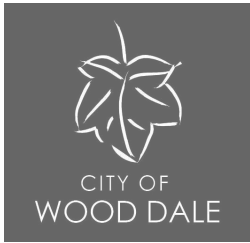


# TIF District # 1 Thorndale Corridor

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	0	250,000	250,000	100.00%
Capital Outlay	0	3,500,000	3,500,000	0.00%
Interfund Transfers	<u>800,000</u>	<u>13,444,876</u>	<u>12,644,876</u>	<u>1580.61%</u>
<b>Total</b>	<b>800,000</b>	<b>17,194,876</b>	<b>16,394,876</b>	<b>2049.36%</b>

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

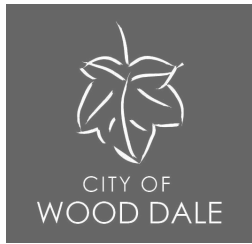


# TIF District #2 Town Center

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	0	0	0	0.00%
Total	0	0	0	0.00%

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

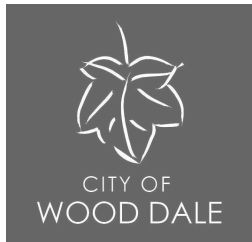


# Capital Project Funds

- General Capital Projects
  - Net change = (\$1,377,804)
- Land Acquisition
  - Net change = \$5,000





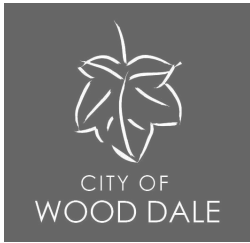


# General Capital Projects

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	0	0	0	0.00%
Capital Outlay	14,301,155	21,114,042	6,812,887	47.64%
Principal Payments	275,000	285,000	10,000	3.64%
Interest Payments	271,938	260,938	(11,000)	-4.05%
Interfund Transfers	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>100.00%</u>
<b>Total</b>	<b>14,301,155</b>	<b>21,114,042</b>	<b>6,812,887</b>	<b>47.64%</b>

- Discussion was held at the January 13<sup>th</sup> Committee meeting. Figures presented include the changes voted upon that night, as well as additional monies for the railroad merger and the new admin transfer.

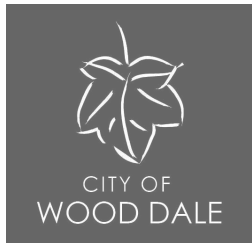


# Land Acquisition

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

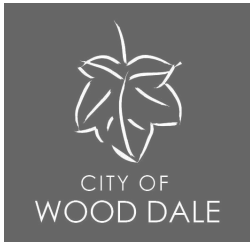
Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	0	0	<u>0</u>	0.00%
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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



# Enterprise Funds

- Commuter Parking Lot
  - Net change = (\$137,580)
- Sanitation
  - Net change = (\$68,315)
- Water/Sewer Operating
  - Net change = \$586,100 – cash basis
    - Utilities
    - Wastewater
    - Capital

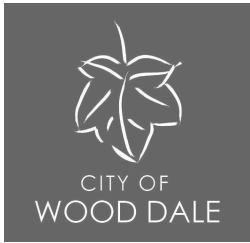


# Commuter Parking Lot

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	40,450	34,175	(6,275)	-15.51%
Commodities	9,250	6,300	(2,950)	-31.89%
Interfund Transfers	260,000	60,000	(200,000)	-76.92%
Other	<u>76,099</u>	<u>69,200</u>	<u>(6,899)</u>	<u>-9.07%</u>
<b>Total</b>	<b>385,799</b>	<b>169,675</b>	<b>(216,124)</b>	<b>-56.02%</b>

- Decrease overall due to a reduction in various line items based upon more years of spending history.
- Decrease in Interfund related to CIP project(s).

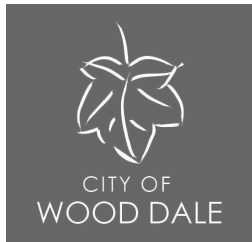


# Sanitation

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	850,000	886,850	36,850	4.34%
Interfund Transfers	338,000	238,000	(100,000)	-29.59%
Other	<u>8,000</u>	<u>10,000</u>	<u>2,000</u>	<u>25.00%</u>
<b>Total</b>	<b>1,196,000</b>	<b>1,134,850</b>	<b>(61,150)</b>	<b>-5.11%</b>

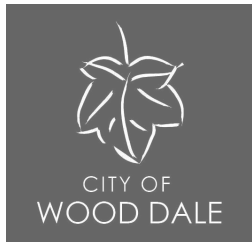
- Increase in Contractual per the contract with Flood Brothers.



# Water/Sewer Fund Summary of Revenues

Category	FY 2022	FY 2023	\$ Increase	% Increase
Charges for Services	9,357,500	9,462,500	105,000	1.12%
Investment Income	5,000	4,500	(500)	-10.00%
Miscellaneous Nonoperating Revenues	301,000	184,400	(116,600)	-38.74%
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.00%</u>
<b>Total</b>	<b>10,061,000</b>	<b>10,113,900</b>	<b>52,900</b>	<b>0.53%</b>

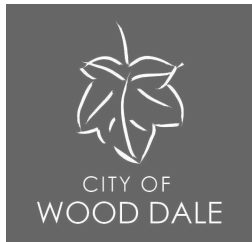
- Increase in overall revenues related to previous rate increases and increased Video Gaming offset by a decrease in penalties and miscellaneous fees.



# Water/Sewer Fund Operating Expenses

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

Division	FY 2022	FY 2023	\$ Increase	% Increase
Utilities	3,442,875	3,316,484	(126,391)	-3.67%
Wastewater	2,240,868	2,180,708	(60,160)	-2.68%
Capital	<u>1,115,000</u>	<u>1,141,000</u>	<u>26,000</u>	<u>2.33%</u>
<b>Total</b>	<b>6,798,743</b>	<b>6,638,192</b>	<b>(160,551)</b>	<b>-2.36%</b>

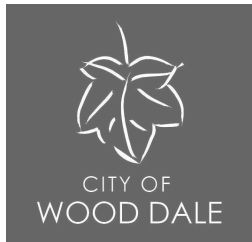


# Utilities – All Expenses

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

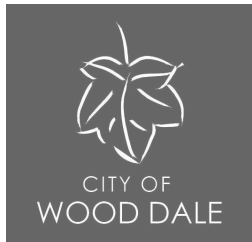
Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	984,775	886,784	(97,991)	-9.95%
Contractual Services	210,750	190,500	(20,250)	-9.61%
Commodities	2,230,350	2,230,700	350	0.02%
Capital Outlay	7,500	7,500	0	0.00%
Interfund Transfers	400,000	450,000	50,000	12.50%
Other	<u>574,500</u>	<u>566,000</u>	<u>(8,500)</u>	<u>-1.48%</u>
<b>Total</b>	<b>4,407,875</b>	<b>4,331,484</b>	<b>(76,391)</b>	<b>-1.73%</b>





# Utilities - Notes

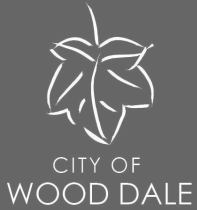
- Personnel down due to retirements related to the ERI program.
- Decrease in Contractual due to professional services.
- Increase in Interfund due to the slight in the General Fund amount.
- Decrease in Other due to a reduction in credit card fees.



# Wastewater – All Expenses

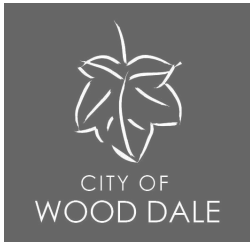
Used to account for the operations of the City's two treatment plants, to ensure environmental compliance.

Category	FY 2022	FY 2023	\$ Increase	% Increase
Personnel	1,209,168	1,169,758	(39,410)	-3.26%
Contractual Services	653,000	643,750	(9,250)	-1.42%
Commodities	375,500	364,700	(10,800)	-2.88%
Principal Payments	1,418,247	1,457,703	39,456	2.78%
Capital Outlay	500	500	0	0.00%
Interest Payments	559,661	531,905	(27,756)	-4.96%
Interfund Transfers	300,000	450,000	150,000	50.00%
Other	<u>567,700</u>	<u>532,000</u>	<u>(35,700)</u>	<u>-6.29%</u>
<b>Total</b>	<b>5,083,776</b>	<b>5,150,317</b>	<b>66,541</b>	<b>1.31%</b>



# Wastewater - Notes

- Decrease in Contractual & Commodities related to minor adjustments in multiple line items.
- Principal & Interest payments are like a teeter-totter, as one goes up, the other goes down.
- Increase in Interfund due to CERF and General Fund both increasing.
- Decrease in Other due to a reduction in depreciation expense.

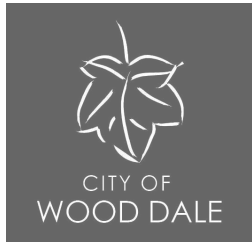


# Capital

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

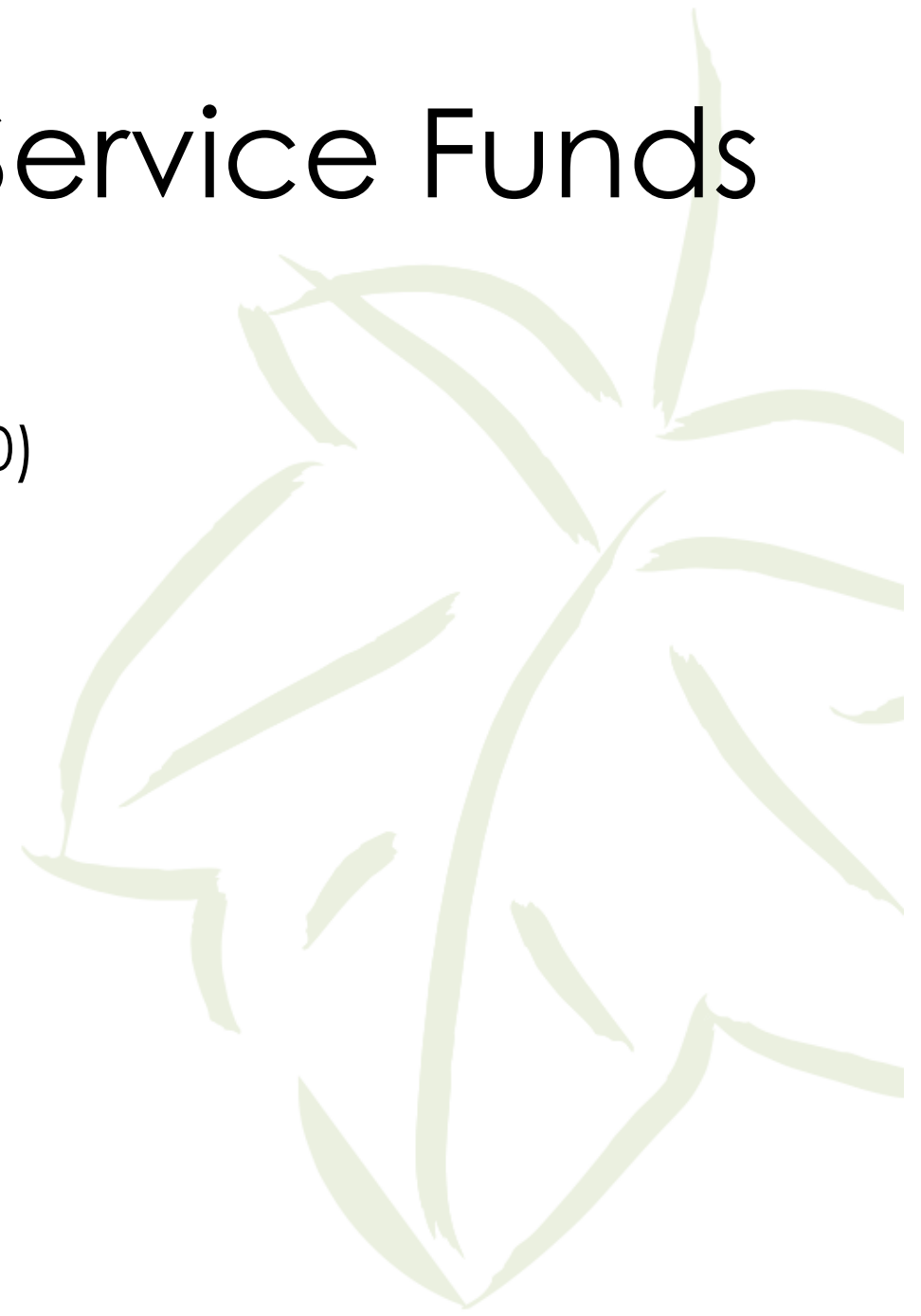
Category	FY 2022	FY 2023	\$ Increase	% Increase
Capital Outlay	<u>1,115,000</u>	<u>1,141,000</u>	<u>26,000</u>	<u>2.33%</u>
<b>Total</b>	<b>1,115,000</b>	<b>1,141,000</b>	<b>26,000</b>	<b>2.33%</b>

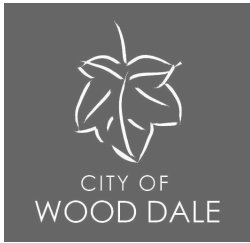
- Discussion was held at the January 13<sup>th</sup> Committee meeting. Figures presented include the changes voted upon that night.



# Internal Service Funds

- CERF
  - Net change = (\$66,000)



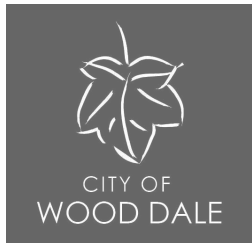


# Capital Equipment Replacement Fund

Used to account for the purchase of municipal vehicles.

Category	FY 2022	FY 2023	\$ Increase	% Increase
Capital Outlay	<u>833,000</u>	<u>891,500</u>	<u>58,500</u>	<u>7.02%</u>
Total	<b>833,000</b>	<b>891,500</b>	<b>58,500</b>	<b>7.02%</b>

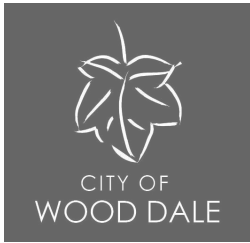
- Amount budgeted each year depends on the fleet replacement schedule, which is reviewed and updated annually.



# Fiduciary Funds

- Police Pension
  - Net change = \$2,150,919
- Special Service Area
  - Net change = (\$565)





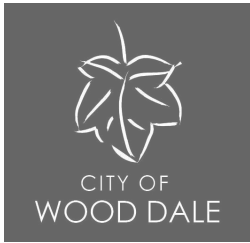
# Police Pension

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

Category	FY 2022	FY 2023	\$ Increase	% Increase
Contractual Services	125,000	140,000	15,000	12.00%
Other	<u>2,190,302</u>	<u>2,293,887</u>	<u>103,585</u>	<u>4.73%</u>
<b>Total</b>	<b>2,315,302</b>	<b>2,433,887</b>	<b>118,585</b>	<b>5.12%</b>

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



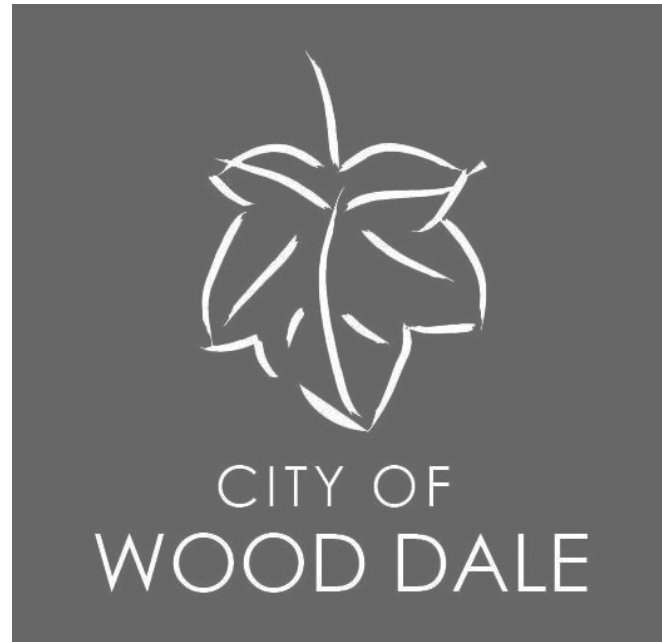


# Special Service Area

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

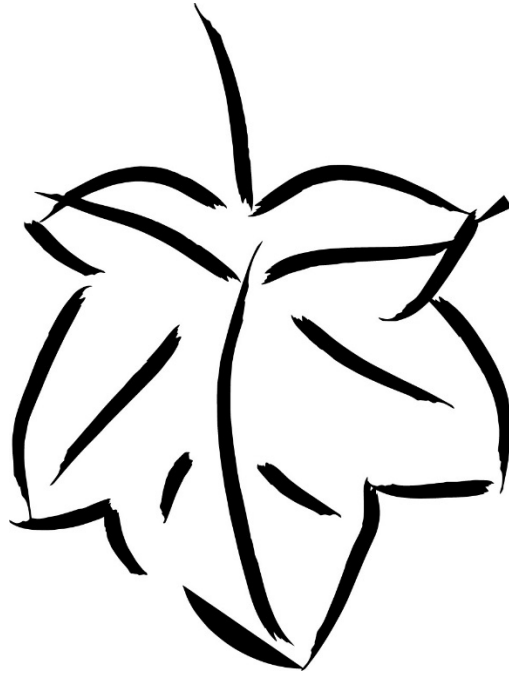
Category	FY 2022	FY 2023	\$ Increase	% Increase
Principal Payments	595,000	620,000	25,000	4.20%
Interest Payments	<u>64,418</u>	<u>45,080</u>	<u>(19,338)</u>	<u>-30.02%</u>
<b>Total</b>	<b>659,418</b>	<b>665,080</b>	<b>5,662</b>	<b>0.86%</b>

- Currently this Fund operates as a debt service fund, as there are no ongoing projects related SSA funding. Debt service is being paid on 12, 13, and 14.
- As the debt gets paid down, amount that goes towards principal goes up, interest goes down.



THANK YOU

# City of Wood Dale

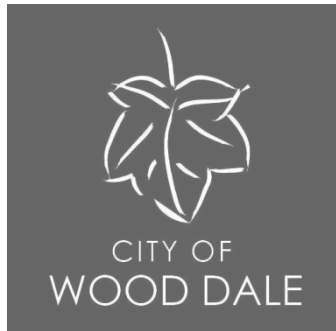


## FY 2023 DRAFT Budget

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TO: Mayor and City Council  
FROM: Jeff Mermuys, City Manager and Brad Wilson, Finance Director  
DATE: February 11, 2022  
RE: Letter of Transmittal – FY 2022 - 2023 Proposed Budget

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We are pleased to present to you the FY 2022 - 2023 proposed budget for the City of Wood Dale. The budget incorporates the total program of City expenditures and supporting revenues for the coming year and maintains the City's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the City Code, and generally accepted accounting principles.

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

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

### **BUDGET PROCESS**

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

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

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

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

## BUDGET OVERVIEW

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

The FY 2022 - 2023 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$16,946,389 (including interfund transfers). This represents an increase of \$1,672,372 or (10.95%), versus the FY 2022 budget. Relative to FY 2022 projections, this is an increase of \$1,758,322 or (11.58%). Of these increases, \$925,852 is related to a one-time payment from the American Recovery Plan Act (ARPA). Major categories of City revenue are described in greater detail in the Major Revenues section.

Category	FY 2022 Budget	FY 2022 Projected	FY 2023 Proposed
Taxes	10,790,472	10,627,620	11,245,557
Licenses & Permits	1,417,580	1,063,524	1,705,000
Intergovernmental	4,620	964,165	967,432
Charges for Services	504,745	386,793	348,500
Fines, Fees, Forfeits	1,044,600	702,765	985,400
Investment Income	362,500	301,750	395,000
Miscellaneous	101,500	93,450	101,500
Interfund Transfers	1,048,000	1,048,000	1,198,000
<b>Total</b>	<b>15,274,017</b>	<b>15,188,067</b>	<b>16,946,389</b>

## PROPOSED EXPENDITURES

FY 2023 expenditures in the General Fund reflect general operations of the City and total \$15,839,846 including interfund transfers. This represents an increase of \$772,670, or (5.13%), compared to the FY 2022 budgeted expenditures.

Category	FY 2022 Budget	FY 2022 Projected	FY 2023 Proposed
Personnel	9,765,920	9,263,935	10,154,905
Contractual Services	2,633,518	2,631,340	2,887,222
Commodities	351,050	319,473	339,125
Capital Outlay	95,500	84,787	92,750
Interfund Transfers	200,000	200,000	200,000
Other	2,021,188	1,997,600	2,165,844
<b>Total</b>	<b>15,067,176</b>	<b>14,497,135</b>	<b>15,839,846</b>

## CHANGE IN FUND BALANCE

The proposed General Fund Budget has a surplus of \$1,106,543. While this is larger than in past years, there is the aforementioned one-time ARPA revenue of \$925,852 that that we are being conscience of, and not adding new programs or staff that would need to be cut in future years without that funding. Without that funding, the surplus would be \$180,691, which is in line with previous budgets. Additionally, the entire process speaks to the dedication of City Staff and its Elected Officials to make tough choices in order to achieve a balanced budget.

Even before accounting for this surplus, the General Fund reserve remains healthy. Overall, the General Fund budget is projected to end FY 2022 with a fund balance, as a percentage of total operating expenditures (excluding transfers), of 70.25% or just over 8 months. This is down slightly from the projected 70.42% of total operating expenditures at the end of FY 2022 as presented. The City Council’s conservative approach to spending, and willingness to make tough decisions when the situation dictates, has enabled the City to use fund balance for what it was intended: to make up the gaps between revenues and expenditures in years when the economy is not strong, or complete/partake in projects that will enhance the City as a whole.

## CHALLENGES

The General Fund has a modest surplus, APRA funding notwithstanding. Due to many tough decisions and structural changes made to the General Fund over the past number of fiscal years, coupled with a few increasing revenue sources, the construction of the FY 2023 budget was on par with the construction of previous budgets. This year there were four expanded level items, three related to personnel and one related to City landscaping/beautification. The increase in the contribution to the Police Pension Fund included in the FY 2023 is slightly more than \$34,683 over the FY 2022 budget due to a phased in approach that we have taken to smooth the significant increase from changes in actuarial assumptions in prior years.



Beginning with the FY 2015 budget, the Tourism Fund will be doing a reimbursement transfer just like the Metra, Sanitation, and Water/Sewer Funds. In the FY 2016 budget, this amount increased due to the anticipation of higher costs to manage the Prairie Fest; the amount was increased in the FY 2019 budget and remained steady since.

There are no service reductions in the proposed FY 2023 budget. The service increases/enhancements proposed in previous budgets remain. That being said, there were no major modifications or structural changes made in order to achieve a balanced budget.

### **Revenue Modifications**

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

- 1) Revenues have largely remained steady, a very good sign for the City and its diverse mix of revenues and it not relying too heavily on any one source for its success.
- 2) Building Permit revenue continues to be very strong, based upon the improving economy leading to larger scale projects, specifically within in the industrial park.
- 3) Due to the continued increase in new businesses coming online during late FY 2021 into early FY 2022, the City was able to hold its Sales Tax number consistent from year to year, despite the ongoing COVID-19 pandemic. There will be an additional business opening up in late FY 2022 or early FY 2023 that will contribute to the City's Sales Tax growth.
- 4) The City's Telecommunication Tax revenue is down more than \$400,000 when compared FY 2017. This revenue stream has seen steady declines over the past 5 years following many years of steady increases. Changes to pricing and "bundles" have led to collection issues related to this tax. Unfortunately, the City has no direct control over this revenue stream, and it appears that it would take a change in Federal and/or State legislation to change the long-term trend of this revenue source. We are looking into other revenues to offset this decline, however additional time is needed to identify, vet and implement any such new revenue stream.
- 5) Overall caution due to the continued COVID-19 pandemic and it will influence revenues during the coming fiscal year.
- 6) Increase in Right-of-Way fees due to more utilization of the ROW for fiber optic installations, in accordance with provisions of the City Code.
- 7) Added an administrative transfer from the Capital Projects Fund. Currently, there are no administrative costs associated with the CIP accounted for in the City's budget. This structural change brings it in line with how we are handling those costs in other funds, specifically the Water/Sewer Fund.
- 8) Ensuring that one-time revenues are not counted on for future budgets.

## **Expenditure Modifications**

The only major increases on the expenditure side of the ledger were related to personnel, IT maintenance agreements, and the expanded level items. There were a few significant savings in salaries due to an early retirement incentive and other retirements that helped mitigate these increases.

- 1) An increase of around 5% in aggregate for the City's health care costs.
- 2) A decrease in the City's IMRF rate of 2.53%. This is largely due to increased investment returns. This will likely go up in future years once the total cost of the ERI has been calculated.
- 3) Inclusion of four expanded level items.

## **Summary**

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

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

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

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

Tourism: Continue to fund the annual Special Events, Dial-A-Ride, Streetscape, Convention Bureau contribution, and other projects to promote the City. Due to COVID-19, revenues into the Fund has seen a significant decrease, however during FY 2022 we have seen an increase that we are anticipating continuing into FY 2023.

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

## CAPITAL PROJECT FUNDS

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

General Capital Projects Fund: The budget for this Fund is a function of the 5-year CIP that the City prepares and reviews annually in January. This year the CIP calls for projects that are approximately \$1.4 million greater than revenues. Total projects programmed for this Fund is just over \$21.8 million, and a significant portion of this amount will be paid for via a bond issuance.

Land Acquisition Fund: There are currently no planned expenditures out of this Fund for FY 2023 as presented, however that could change as the fiscal year progresses. Any land acquisition would be contingent upon appraisals and Council approval.

## INTERNAL SERVICE FUNDS

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

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

The Fund is working as anticipated, however the current issues related to the vehicle supply chain is leading to delays in vehicle deliveries forcing us to reassess the longevity of certain vehicles and/or order them further in advance to ensure delivery when we had originally hoped.

## ENTERPRISE FUNDS

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

Commuter Parking Lot: Continue to maintain the depot station and parking lot. The FY 2023 budget includes money for maintenance and general upkeep of the depot station and parking lot. Also, included is the continued repayment to the General Fund for the money used to reconstruct the parking lot in FY 2013, via an increase in the interfund transfer amount. The parking lot has seen downward pressure on revenues over the past two fiscal years due a significant decrease in ridership due to the COVID-19 pandemic.

Sanitation: Continue to provide, via Flood Brothers, refuse, recycling, and yard waste collection services to the residents. During FY 2022 a 5-year extension with Flood Brothers was approved by the City Council. Aside from money in/out for the payment of the monthly Flood Brothers invoice, the only additional line in this Fund is for the “Wood Dale for a Greener Tomorrow” committee.

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

## TRUST/AGENCY FUNDS

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

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

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

**PERSONNEL**

The FY 2023 budget, as presented, when compared to the FY 2022 budget, shows a net increase of 1 full-time employees, however it is not as simple as that. There many changes to the structure and mix of employees. Below is a table summarizing those changes.

<b>Eliminated Positions</b>	<b>Added Positions</b>
Director of Community Development	Administrative Sergeant
Housing/Zoning Inspector (went to PT)	Community Development Services Manager
Plan Reviewer	Community Service Officer (Prop. Maint.)
Support Services Manager	IT Technician
	Property Custodian

Due to a number of retirements, there was also a realignment of positions within various Public Works divisions, however the overall headcount remained the same.

**SHORT TERM**

The City of Wood Dale, like the majority of other communities across the nation, is faced with slowly increasing revenues and increasing expenses due to the COVID-19 pandemic, however that has started to moderate as FY 2022 has progressed. We are optimistic that this will continue into FY 2023. That being said, the City takes a very conservative approach to revenue assumptions each year and a very realistic approach to the costs associated with providing the services the residents normally receive. Revenues that adjusted were only done so after much deliberation and consideration for the potential ramifications should these proposed numbers become over/understated by any sizable amount.

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

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

## LONG TERM

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

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

The City will be working on a more formalized long-term financial plan beginning in FY 2022; however, the groundwork and general structure already exists for such a plan.

1. Annual update of the 5-year Capital Improvement Plan.
2. Union contracts that overlap and provide for a basis of what employee compensation increases will be annually.
3. Participation in a health insurance pool where annual increases have been steady over time and are better than the open market.
4. Not relying on one-time revenue streams for structural solutions.
5. Annual update of the water/sewer rate model, with the help of MuniWorth software.
6. Annual review of the City's Master Fee Schedule to ensure that the City's fees are in line with best practices and the surrounding communities.

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

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

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

### *2) South Wastewater Treatment Plant*

The City's South Wastewater Treatment Plant has not been updated in many years. Cost estimates for this project are between \$7 and \$10 million. With the City still paying off the almost \$30 million for the North Treatment Plant, funding for this project will be very tight so as to minimize the additional debt burden on the residents of the City. That being said, the rate model is constantly being monitored with new buildings coming online within the City that could potentially have an impact on usage and future revenues.

3) *Aging water and sewer infrastructure*

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

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

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

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

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

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

5) *Landlocked*

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

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

6) *Non-Home Rule Status*

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

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

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

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

<b>FY 2023 PROGNOSIS</b>
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The City of Wood Dale is in a period of some fiscal growth, despite certain revenue streams declining. The decline in these revenue streams are generally beyond our control, which makes managing and estimating them important. These declining revenues are offset by a few newer and recovering revenue streams. All of that is against the backdrop of COVID-19, increasing personnel costs (mainly caused by mandated increases via our labor contracts, health insurance premiums, and contributions to the Police Pension Fund), an economic recovery that while beneficial can end at any time, and the impact of the property tax cap. While things are improving in many areas, there are still areas that we are watching closely. That being said, the fiscal health of the City is in better shape than some of the neighboring communities, due to our healthy General Fund balance and bond rating. With the completion of the I-390 project, Wood Dale and Irving Park intersection project and other Council initiatives, there is great opportunity for the City, and this budget (and future budgets) will be constructed in an effort to maximize those opportunities.

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



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

General Fund	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Administration</b>									
Full time	5.00	4.00	4.00	4.00	6.00	5.00	6.00	6.00	8.00
Part time *	11.00	10.00	10.00	10.00	10.00	11.00	12.00	12.00	12.00
Total fte	<u>10.33</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>11.00</u>	<u>10.50</u>	<u>12.50</u>	<u>12.50</u>	<u>14.50</u>
<b>Clerk ^</b>									
Full time	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Part time	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Total fte	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Community Development</b>									
Full time	6.00	7.00	9.00	9.00	8.00	7.00	8.00	8.00	5.00
Part time	2.00	2.00	2.00	3.00	3.00	2.00	1.00	1.00	2.00
Total fte	<u>6.60</u>	<u>7.60</u>	<u>9.60</u>	<u>10.25</u>	<u>9.25</u>	<u>7.75</u>	<u>8.25</u>	<u>8.25</u>	<u>5.75</u>
<b>Finance</b>									
Full time	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Part time	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>3.75</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
<b>Police</b>									
Full time	51.00	50.00	44.00	44.00	44.00	45.00	45.00	45.00	47.00
Part time	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	3.00
Total fte	<u>54.45</u>	<u>53.45</u>	<u>47.45</u>	<u>47.45</u>	<u>47.45</u>	<u>48.45</u>	<u>48.45</u>	<u>48.45</u>	<u>47.45</u>
<b>Board of Fire &amp; Police Commission</b>									
Full time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
<b>Public Works Administration</b>									
Full time	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	3.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
<b>Streets Division</b>									
Full time	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Part time	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total fte	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>	<u>9.33</u>
<b>Vehicle Maintenance Division</b>									
Full time	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Part time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>Total General full time</b>	<b>79.00</b>	<b>79.00</b>	<b>75.00</b>	<b>75.00</b>	<b>76.00</b>	<b>75.00</b>	<b>77.00</b>	<b>76.00</b>	<b>77.00</b>
<b>Total General part time</b>	<b>36.00</b>	<b>34.00</b>	<b>34.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>34.00</b>	<b>34.00</b>	<b>23.00</b>
<b>Total General fte</b>	<b><u>91.06</u></b>	<b><u>90.23</u></b>	<b><u>86.23</u></b>	<b><u>86.88</u></b>	<b><u>87.88</u></b>	<b><u>86.88</u></b>	<b><u>88.88</u></b>	<b><u>87.88</u></b>	<b><u>86.38</u></b>

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

^ Rolled in the Administration in FY 2021

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

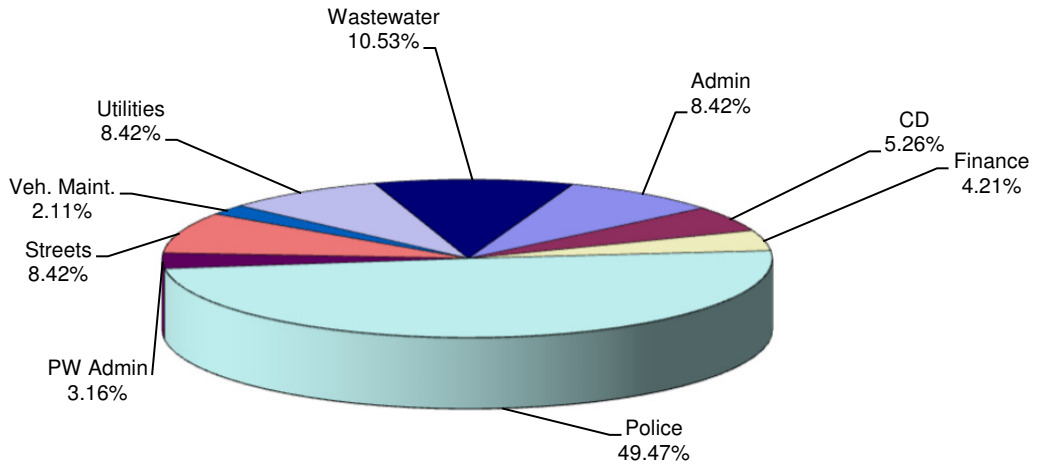
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Tourism Fund</b>									
Tourism									
Full time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part time	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total fte	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
<b>Total Tourism full time</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Tourism part time</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Tourism fte</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>Water/Sewer Fund</b>									
Public Utilities Division									
Full time	9.00	10.00	10.00	10.00	9.00	9.00	8.00	8.00	8.00
Part time	1.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>9.25</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>9.50</u>	<u>9.50</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>
Wastewater Division									
Full time	7.00	7.00	7.00	7.00	11.00	10.00	10.00	10.00	10.00
Part time	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total fte	<u>7.00</u>	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	<u>11.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>
Maintenance Division									
Full time	4.00	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
Part time	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total fte	<u>4.25</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Water/Sewer full time</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>20.00</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>
<b>Total Water/Sewer part time</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Water/Sewer fte</b>	<b>20.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.00</b>	<b>20.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>
<b>Grand total full time</b>	<b>99.00</b>	<b>100.00</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>	<b>94.00</b>	<b>95.00</b>	<b>94.00</b>	<b>95.00</b>
<b>Grand total part time</b>	<b>40.00</b>	<b>37.00</b>	<b>37.00</b>	<b>38.00</b>	<b>39.00</b>	<b>39.00</b>	<b>38.00</b>	<b>38.00</b>	<b>27.00</b>
<b>Grand total fte</b>	<b>112.31</b>	<b>112.48</b>	<b>108.48</b>	<b>109.13</b>	<b>109.63</b>	<b>107.63</b>	<b>108.63</b>	<b>107.63</b>	<b>106.13</b>

## Summary of Budgeted Employees by Position

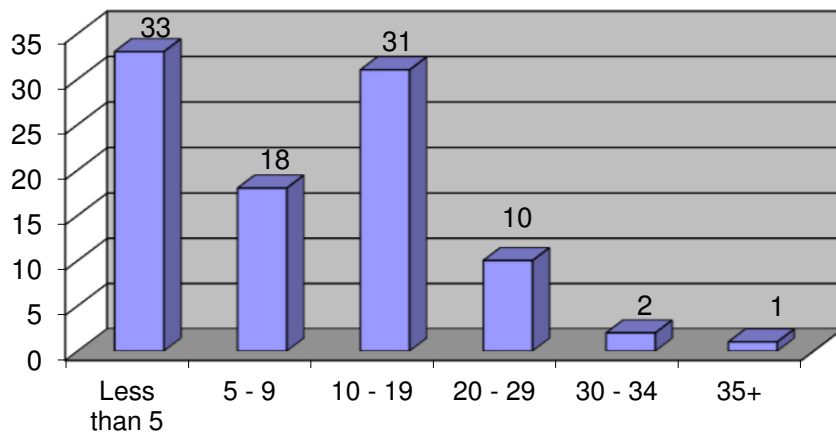
Position	Employees	Position	Employees
<b>Full time</b>		<b>Part time</b>	
Accountant	1	Alderman	8
Assistant PW Director - Public Service	1	Board of Fire & Police secretary	1
Assistant PW Director - Env. Services	1	City Clerk	1
Building Administrator	1	Code Enforcement Seasonal	1
City Manager	1	Dial-A-Ride	2
Community Development Director	0	Finance Intern	1
Community Dev. Services Manager	1	GIS Analyst	1
Community Service Officers *	5	Housing & Zoning Inspector	1
Crew Leader	4	Mayor	1
Deputy Clerk	1	Pool Crossing Guards	0
Deputy Police Chief	2	Public Works Seasonal	6
Director of Administrative Services	1	School Crossing Guards	3
Director of Community Outreach	1	Treasurer	1
Director of Public Works	1		
Equipment Mechanic	2	Total part time	27
Executive Assistant	5		
Finance Director	1		
Financial Analyst	1		
Fiscal Assistant 3	1		
Heavy Equipment Operator	4		
IT Director	1		
IT Technician *	1		
Lab Technician	1		
Maintenance Worker 1	6		
Maintenance Worker 2	7		
Management Analyst	1		
Permit Technician	1		
Planning & Research Analyst	1		
Plant Mechanic	0		
Police Chief	1		
Police Officer	27		
Property Custodian	1		
Records Specialist	1		
Records Specialist 2	2		
Senior Equipment Mechanic	0		
Senior Heavy Equipment Operator	0		
Senior Planner	1		
Senior Plant Mechanic	0		
Sergeant *	6		
Treatment Plant Operator	1		
Utilities Supervisor	0		
Wastewater Supervisor	0		
Water System Operator	1		
<b>Total full time</b>	<b>95</b>		

\* - Includes expanded level item

### Employee Allocation (%) By Department

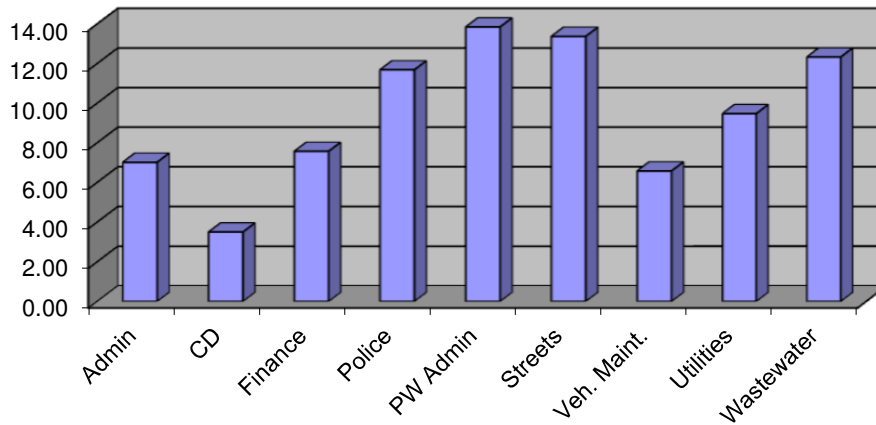


### Years of Service - Current Full Time Employees



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

	Employees	Total Years of Service	Average years per employee
Administration	8	56.11	7.01
Community Development	5	17.48	3.50
Finance	4	30.25	7.56
Police	47	548.95	11.68
PW Administration	3	41.53	13.84
Streets	8	106.97	13.37
Vehicle Maintenance	2	13.15	6.58
Utilities	8	75.73	9.47
Wastewater	10	123.28	12.33
<b>Grand Total</b>	<b><u>95</u></b>	<b><u>1013.45</u></b>	<b><u>10.67</u></b>



## All Revenues by Fund

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
<b>General Fund</b>					
Taxes	10,025,434	10,227,219	10,790,472	10,627,620	11,245,557
Licenses & Permits	1,020,832	879,506	1,417,580	1,063,524	1,705,000
Intergovernmental	41,225	885,497	4,620	964,165	967,432
Charges for Services	833,833	890,383	504,745	386,793	348,500
Fines, Fees, and Forfeits	858,960	709,975	1,044,600	702,765	985,400
Investment Income	277,946	356,161	362,500	301,750	395,000
Miscellaneous	1,002,230	241,160	101,500	93,450	101,500
Interfund Transfers	2,438,665	948,000	1,048,000	1,048,000	1,198,000
<b>Total General Fund</b>	<b>16,499,125</b>	<b>15,137,900</b>	<b>15,274,017</b>	<b>15,188,067</b>	<b>16,946,389</b>
<b>Road and Bridge Fund</b>					
Taxes	243,392	241,309	243,000	251,000	243,500
Investment Income	2,523	223	200	75	150
<b>Total Road and Bridge</b>	<b>245,915</b>	<b>241,532</b>	<b>243,200</b>	<b>251,075</b>	<b>243,650</b>
<b>Motor Fuel Tax Fund</b>					
Intergovernmental	508,136	946,771	800,000	785,000	585,000
Investment Income	2,410	1,485	900	1,500	2,000
Interfund Transfers	0	0	0	0	0
<b>Total MFT</b>	<b>510,546</b>	<b>948,256</b>	<b>800,900</b>	<b>786,500</b>	<b>587,000</b>
<b>Tourism Fund</b>					
Taxes	343,127	100,576	125,000	300,000	325,000
Investment Income	4,429	111	100	65	115
Miscellaneous	132,403	519	1,500	900	150,900
<b>Total Tourism</b>	<b>479,959</b>	<b>101,206</b>	<b>126,600</b>	<b>300,965</b>	<b>476,015</b>
<b>Narcotic Forfeiture Fund</b>					
Investment Income	264	29	30	28	30
Miscellaneous	1,386	42	0	0	0
<b>Total Narcotics Forfeit.</b>	<b>1,650</b>	<b>71</b>	<b>30</b>	<b>28</b>	<b>30</b>
<b>TIF District #1</b>					
Taxes	1,878,894	2,257,571	2,500,000	2,400,000	2,600,000
Investment Income	25,243	2,444	500	975	1,250
<b>Total TIF District #1</b>	<b>1,904,137</b>	<b>2,260,015</b>	<b>2,500,500</b>	<b>2,400,975</b>	<b>2,601,250</b>

**All Revenues by Fund**

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
<b>TIF District #2</b>					
Taxes	0	50,704	75,000	53,000	55,000
Bond Proceeds	0	0	0	0	0
Investment Income	0	4	6	4	10
<b>Total TIF District #1</b>	<b>0</b>	<b>50,708</b>	<b>75,006</b>	<b>53,004</b>	<b>55,010</b>
<b>General Capital Projects Fund</b>					
Taxes	3,106,870	3,032,047	3,500,000	3,525,000	3,575,000
Intergovernmental	0	112,069	1,100,000	1,100,000	3,380,899
Bond Proceeds	9,615,204	0	7,500,000	7,500,000	0
Investment Income	6,851	896	10,000	1,500	1,000
Interfund Transfers	90,000	175,000	1,000,000	1,000,000	13,475,276
Miscellaneous	0	0	0	0	0
<b>Total Gen Cap Projects</b>	<b>12,818,925</b>	<b>3,320,012</b>	<b>13,110,000</b>	<b>13,126,500</b>	<b>20,432,175</b>
<b>Land Acquisition Fund</b>					
Investment Income	5,000	5,000	5,000	5,000	5,000
Interfund Transfers	79,509	476,670	0	0	0
Line of Credit	0	0	0	0	0
<b>Total Land Acquisition</b>	<b>84,509</b>	<b>481,670</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Commuter Parking Lot Fund</b>					
Charges for Services	109,096	14,279	63,550	20,950	32,050
Investment Income	272	36	45	40	45
Miscellaneous	300	0	120	0	0
<b>Total Commuter Parking</b>	<b>109,668</b>	<b>14,315</b>	<b>63,715</b>	<b>20,990</b>	<b>32,095</b>
<b>Sanitation Fund</b>					
Charges for Services	1,099,665	1,018,475	1,135,000	1,056,330	1,060,000
Investment Income	604	199	300	30	35
Miscellaneous	(15,713)	(26,270)	(18,500)	5,856	6,500
<b>Total Sanitation</b>	<b>1,084,556</b>	<b>992,404</b>	<b>1,116,800</b>	<b>1,062,216</b>	<b>1,066,535</b>
<b>Water/Sewer Capital Projects Fund</b>					
Investment Income	1	0	0	0	0
Bond Proceeds	0	0	0	0	0
Interfund Transfers	(1,126,926)	0	0	0	0
<b>Total W/S Cap Projects</b>	<b>(1,126,925)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**All Revenues by Fund**

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
<b>Water/Sewer Fund</b>					
Charges for Services	7,620,873	8,369,617	9,357,500	9,270,965	9,462,500
Investment Income	5,601	4,410	5,000	3,750	4,500
Miscellaneous	139,021	34,947	301,000	127,402	184,400
Nonoperating Revenues	380,670	358,505	397,500	471,850	462,500
Interfund Transfers	8,168	793,610	0	0	0
<b>Total Water/Sewer</b>	<b>8,154,333</b>	<b>9,561,089</b>	<b>10,061,000</b>	<b>9,873,967</b>	<b>10,113,900</b>
<b>CERF</b>					
Investment Income	2,209	842	1,000	250	500
Miscellaneous	9,386	34,399	25,000	64,371	25,000
Interfund Transfers	550,000	600,000	600,000	600,000	800,000
<b>Total CERF</b>	<b>561,595</b>	<b>635,241</b>	<b>626,000</b>	<b>664,621</b>	<b>825,500</b>
<b>Police Pension Fund</b>					
Contributions	1,751,445	1,825,884	2,043,338	2,034,088	2,189,874
Investment Income	(264,820)	7,417,967	2,080,688	2,770,049	2,394,932
<b>Total Police Pension</b>	<b>1,486,625</b>	<b>9,243,851</b>	<b>4,124,026</b>	<b>4,804,137</b>	<b>4,584,806</b>
<b>Special Service Area Fund</b>					
Taxes	667,139	663,903	658,000	649,538	664,000
Investment Income	8,215	582	515	507	515
<b>Total SSA</b>	<b>675,354</b>	<b>664,485</b>	<b>658,515</b>	<b>650,045</b>	<b>664,515</b>
<b>Grand Total All Funds</b>	<b>43,489,972</b>	<b>43,652,755</b>	<b>48,785,309</b>	<b>49,188,090</b>	<b>58,633,870</b>
<b>All Funds Combined</b>					
Taxes	16,264,856	16,573,329	17,891,472	17,806,158	18,708,057
Licenses & Permits	1,020,832	879,506	1,417,580	1,063,524	1,705,000
Intergovernmental	549,361	1,944,337	1,904,620	2,849,165	4,933,331
Charges for Services	9,663,467	10,292,754	11,060,795	10,735,038	10,903,050
Fines, Fees, and Forfeits	858,960	709,975	1,044,600	702,765	985,400
Investment Income	76,748	7,790,389	2,466,784	3,085,523	2,805,082
Bond Proceeds	9,615,204	0	7,500,000	7,500,000	0
Miscellaneous	1,269,013	284,797	410,620	291,979	468,300
Nonoperating Revenues	380,670	358,505	397,500	471,850	462,500
Contributions	1,751,445	1,825,884	2,043,338	2,034,088	2,189,874
Interfund Transfers	2,039,416	2,993,280	2,648,000	2,648,000	15,473,276
<b>Aggregate Total</b>	<b>43,489,972</b>	<b>43,652,755</b>	<b>48,785,309</b>	<b>49,188,090</b>	<b>58,633,870</b>



**All Funds by Category**

	<b><u>4/30/2020</u></b> <b><u>Actual</u></b>	<b><u>4/30/2021</u></b> <b><u>Actual</u></b>	<b><u>4/30/2022</u></b> <b><u>Budget</u></b>	<b><u>4/30/2022</u></b> <b><u>Projected</u></b>	<b><u>4/30/2023</u></b> <b><u>Proposed</u></b>
All Funds					
Personnel	9,871,254	10,031,091	12,002,923	11,313,860	12,264,734
Contractual Services	7,062,588	6,206,400	4,620,718	6,124,710	5,135,347
Commodities	2,979,214	2,947,957	3,130,600	2,962,189	3,111,675
Principal Payments (Debt)	566,700	947,300	2,288,247	2,288,247	2,362,703
Capital Outlay	7,134,729	15,030,877	16,353,155	12,839,344	26,747,792
Interest Payments (Debt)	648,004	803,107	896,017	896,017	837,922
Interfund Transfers	1,919,107	2,815,689	2,648,000	2,473,000	15,473,276
Other	5,401,354	2,995,733	5,625,589	5,394,162	6,019,431
<b>Grand Total</b>	<b><u>35,582,950</u></b>	<b><u>41,778,154</u></b>	<b><u>47,565,247</u></b>	<b><u>44,291,528</u></b>	<b><u>71,952,880</u></b>

**General Fund Categories by Department**

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
Department					
Administration					
Personnel	782,430	907,081	1,027,142	1,117,746	1,265,229
Contractual Services	61,120	51,260	1,360,516	1,390,440	1,556,485
Commodities	4,132	4,952	24,700	21,443	23,500
Capital Outlay	0	0	55,750	49,837	55,500
Other	19,712	1,511	38,200	40,367	44,220
Total	<u>867,394</u>	<u>964,804</u>	<u>2,506,308</u>	<u>2,619,833</u>	<u>2,944,934</u>
Clerk					
Personnel	83,254	0	0	0	0
Contractual Services	2,273	0	0	0	0
Other	818	0	0	0	0
Total	<u>86,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Community Development					
Personnel	615,198	668,568	852,970	674,285	649,017
Contractual Services	131,821	186,188	203,800	206,070	216,000
Commodities	6,707	5,133	19,250	13,977	15,275
Capital Outlay	0	0	1,750	950	1,750
Other	3,112	65	3,000	375	1,500
Total	<u>756,838</u>	<u>859,954</u>	<u>1,080,770</u>	<u>895,657</u>	<u>883,542</u>
Finance					
Personnel	415,098	410,511	539,668	468,151	491,838
Contractual Services	17,507	14,618	55,110	74,315	60,350
Commodities	2,036	2,452	2,200	1,690	2,000
Other	2,655	984	254,500	226,245	254,500
Total	<u>437,296</u>	<u>428,565</u>	<u>851,478</u>	<u>770,401</u>	<u>808,688</u>
Legal					
Contractual Services	588,511	0	0	0	0
Total	<u>588,511</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**General Fund Categories by Department**

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
Department					
Police					
Personnel	4,681,788	4,725,378	5,693,905	5,508,344	6,143,083
Contractual Services	664,891	640,722	632,767	589,782	640,700
Commodities	129,966	122,214	149,700	136,775	150,300
Capital Outlay	5,603	122,113	31,500	31,500	31,500
Other	17,192	9,669	1,705,538	1,704,038	1,852,674
Total	<u>5,499,440</u>	<u>5,620,097</u>	<u>8,213,410</u>	<u>7,970,439</u>	<u>8,818,257</u>
Police and Fire Commission					
Personnel	5,329	2,637	4,850	4,155	4,845
Contractual Services	1,625	396	975	590	975
Other	8,049	4,915	12,850	20,475	5,850
Total	<u>15,003</u>	<u>7,948</u>	<u>18,675</u>	<u>25,220</u>	<u>11,670</u>
PW Administration					
Personnel	332,439	318,810	405,946	390,899	417,188
Contractual Services	101,809	76,135	75,050	76,510	79,250
Commodities	23,655	18,627	31,250	21,288	24,100
Other	4,891	1,793	5,550	3,000	5,550
Total	<u>462,794</u>	<u>415,365</u>	<u>517,796</u>	<u>491,697</u>	<u>526,088</u>
Streets					
Personnel	737,632	767,026	1,033,589	895,867	981,202
Contractual Services	204,174	199,801	295,500	286,235	323,662
Commodities	117,596	122,419	117,700	111,200	117,700
Capital Outlay	567	0	5,000	1,000	2,500
Other	841	358	1,350	3,100	1,350
Total	<u>1,060,811</u>	<u>1,089,604</u>	<u>1,453,139</u>	<u>1,297,402</u>	<u>1,426,414</u>

**General Fund Categories by Department**

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
Department					
Vehicle Maintenance					
Personnel	182,048	119,660	207,849	204,488	202,504
Contractual Services	8,722	6,159	9,800	7,398	9,800
Commodities	6,121	6,377	6,250	13,100	6,250
Capital Outlay	0	0	1,500	1,500	1,500
Other	0	0	200	0	200
Total	<u>196,891</u>	<u>132,196</u>	<u>225,599</u>	<u>226,486</u>	<u>220,254</u>
Central Services					
Contractual Services	2,701,866	2,789,848	0	0	0
Commodities	29,693	31,953	0	0	0
Capital Outlay	34,020	59,035	0	0	0
Interfund Transfers	379,509	676,670	0	0	0
Other	1,598,372	1,729,764	0	0	0
Total	<u>4,743,460</u>	<u>5,287,270</u>	<u>0</u>	<u>0</u>	<u>0</u>
All Departments					
Personnel	7,835,215	7,919,672	9,765,920	9,263,935	10,154,905
Contractual Services	4,484,320	3,965,127	2,633,518	2,631,340	2,887,222
Commodities	319,906	314,127	351,050	319,473	339,125
Capital Outlay	40,190	181,148	95,500	84,787	92,750
Interfund Transfers	379,509	676,670	200,000	200,000	200,000
Other	1,655,642	1,749,059	2,021,188	1,997,600	2,165,844
Grand Total General	<u>14,714,782</u>	<u>14,805,803</u>	<u>15,067,176</u>	<u>14,497,135</u>	<u>15,839,846</u>

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

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
<b>Road and Bridge</b>					
Contractual Services	166,456	76,137	70,000	60,500	67,500
Commodities	3,396	3,367	3,500	4,950	5,000
Interfund Transfers	72,409	172,409	100,000	100,000	200,000
<b>Total</b>	<b>242,261</b>	<b>251,913</b>	<b>173,500</b>	<b>165,450</b>	<b>272,500</b>
<b>Motor Fuel Tax</b>					
Contractual Services	26,721	40,232	36,500	28,721	34,000
Commodities	144,943	167,233	155,000	155,820	160,000
Interfund Transfers	40,000	0	0	0	30,400
<b>Total</b>	<b>211,664</b>	<b>207,465</b>	<b>191,500</b>	<b>184,541</b>	<b>224,400</b>
<b>Tourism</b>					
Personnel	38,117	48,170	43,060	49,519	53,287
Contractual Services	1,190	1,240	1,500	1,240	1,350
Commodities	1,705	1,147	2,050	1,460	1,950
Interfund Transfers	300,000	(100,000)	250,000	250,000	250,000
Other	368,971	160,649	187,800	139,555	382,500
<b>Total</b>	<b>709,983</b>	<b>111,206</b>	<b>484,410</b>	<b>441,774</b>	<b>689,087</b>
<b>Narcotics Forfeiture</b>					
Commodities	5,424	1,876	3,900	3,200	3,900
Capital Outlay	40	35	500	478	500
<b>Total</b>	<b>5,464</b>	<b>1,911</b>	<b>4,400</b>	<b>3,678</b>	<b>4,400</b>
<b>TIF District #1</b>					
Contractual Services	393,669	481,385	0	1,600,000	250,000
Capital Outlay	4,121,000	0	0	73,900	3,500,000
Interfund Transfers	0	793,610	800,000	800,000	13,444,876
<b>Total</b>	<b>4,514,669</b>	<b>1,274,995</b>	<b>800,000</b>	<b>2,473,900</b>	<b>17,194,876</b>
<b>TIF District #2</b>					
Contractual Services	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
<b>General Capital Projects</b>					
Contractual Services	252,385	499	0	0	0
Capital Outlay	2,724,919	13,157,508	14,301,155	10,785,154	21,114,042
Principal Payments	0	360,000	275,000	275,000	285,000
Interest Payments	0	235,735	271,938	271,938	260,938
Interfund Transfers	837,947	0	0	0	150,000
<b>Total</b>	<b>3,815,251</b>	<b>13,753,742</b>	<b>14,848,092</b>	<b>11,332,092</b>	<b>21,809,979</b>
<b>Land Acquisition</b>					
Contractual Services	24,584	56,895	0	127	0
Capital Outlay	59,925	424,775	0	(146,461)	0
<b>Total</b>	<b>84,509</b>	<b>481,670</b>	<b>0</b>	<b>(146,334)</b>	<b>0</b>
<b>Commuter Parking Lot</b>					
Contractual Services	32,550	28,777	40,450	26,909	34,175
Commodities	10,729	5,970	9,250	5,886	6,300
Interfund Transfers	60,000	235,000	260,000	85,000	60,000
Depreciation	66,099	63,792	66,099	63,850	64,000
Other	79,317	65,526	76,099	67,100	69,200
<b>Total</b>	<b>182,596</b>	<b>335,273</b>	<b>385,799</b>	<b>184,895</b>	<b>169,675</b>
<b>Sanitation</b>					
Contractual Services	745,997	839,224	850,000	865,203	886,850
Interfund Transfers	338,000	338,000	338,000	338,000	238,000
Other	7,153	11,446	8,000	8,000	10,000
<b>Total</b>	<b>1,091,150</b>	<b>1,188,670</b>	<b>1,196,000</b>	<b>1,211,203</b>	<b>1,134,850</b>
<b>Water/Sewer Capital Projects</b>					
Capital Outlay	134,024	0	0	0	0
<b>Total</b>	<b>134,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	<b>4/30/2020 Actual</b>	<b>4/30/2021 Actual</b>	<b>4/30/2022 Budget</b>	<b>4/30/2022 Projected</b>	<b>4/30/2023 Proposed</b>
CERF					
Capital Outlay	<u>47,298</u>	<u>299,082</u>	<u>833,000</u>	<u>521,237</u>	<u>891,500</u>
Total	<u><u>47,298</u></u>	<u><u>299,082</u></u>	<u><u>833,000</u></u>	<u><u>521,237</u></u>	<u><u>891,500</u></u>
Police Pension					
Contractual Services	132,034	128,021	125,000	123,792	140,000
Other	<u>1,963,984</u>	<u>2,102,676</u>	<u>2,190,302</u>	<u>2,083,673</u>	<u>2,293,887</u>
Total	<u><u>2,096,018</u></u>	<u><u>2,230,697</u></u>	<u><u>2,315,302</u></u>	<u><u>2,207,465</u></u>	<u><u>2,433,887</u></u>
Special Service Area					
Principal Payments	566,700	587,300	595,000	595,000	620,000
Interest Payments	<u>99,662</u>	<u>80,357</u>	<u>64,418</u>	<u>64,418</u>	<u>45,080</u>
Total	<u><u>674,550</u></u>	<u><u>667,677</u></u>	<u><u>659,418</u></u>	<u><u>659,418</u></u>	<u><u>665,080</u></u>
All Other Funds					
Personnel	38,117	48,170	43,060	49,519	53,287
Contractual Services	1,775,586	1,652,410	1,123,450	2,706,492	1,413,875
Commodities	166,197	179,593	173,700	171,316	177,150
Principal Payments	566,700	947,300	870,000	870,000	905,000
Capital Outlay	7,087,206	13,881,400	15,134,655	11,234,308	25,506,042
Interest Payments	99,662	316,092	336,356	336,356	306,018
Interfund Transfers	1,656,524	1,439,019	1,748,000	1,573,000	14,373,276
Other	<u>2,419,445</u>	<u>2,340,317</u>	<u>2,462,201</u>	<u>2,298,328</u>	<u>2,755,587</u>
Grand Total Other	<u><u>13,809,437</u></u>	<u><u>20,804,301</u></u>	<u><u>21,891,421</u></u>	<u><u>19,239,319</u></u>	<u><u>45,490,234</u></u>

**Water/Sewer Fund Categories by Department**

Department	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Public Utilities Division</b>					
Personnel	985,009	961,096	984,775	971,189	886,784
Contractual Services	93,711	0	210,750	166,520	190,500
Commodities	2,104,448	2,148,231	2,230,350	2,141,000	2,230,700
Capital Outlay	7,333	129	7,500	7,386	7,500
Interfund Transfers	(566,926)	200,000	400,000	400,000	450,000
Other	761,723	(1,113,445)	574,500	572,234	566,000
<b>Total</b>	<u>3,385,298</u>	<u>2,196,011</u>	<u>4,407,875</u>	<u>4,258,329</u>	<u>4,331,484</u>
<b>Wastewater Division</b>					
Personnel	1,012,913	1,102,154	1,209,168	1,029,216	1,169,758
Contractual Services	708,971	588,862	653,000	620,358	643,750
Commodities	388,663	306,007	375,500	330,400	364,700
Principal Payments	0	0	1,418,247	1,418,247	1,457,703
Capital Outlay	0	0	500	0	500
Interest Payments	548,343	487,015	559,661	559,661	531,905
Interfund Transfers	450,000	500,000	300,000	300,000	450,000
Other	564,544	19,802	567,700	526,000	532,000
<b>Total</b>	<u>3,673,434</u>	<u>3,003,839</u>	<u>5,083,776</u>	<u>4,783,882</u>	<u>5,150,317</u>
<b>Capital</b>					
Capital Outlay	0	968,200	1,115,000	1,512,863	1,141,000
<b>Total</b>	<u>0</u>	<u>968,200</u>	<u>1,115,000</u>	<u>1,512,863</u>	<u>1,141,000</u>
<b>All Departments</b>					
Personnel	1,997,922	2,063,250	2,193,943	2,000,406	2,056,542
Contractual Services	802,682	588,862	863,750	786,878	834,250
Commodities	2,493,111	2,454,237	2,605,850	2,471,400	2,595,400
Principal Payments	0	0	1,418,247	1,418,247	1,457,703
Capital Outlay	7,333	968,329	1,123,000	1,520,249	1,149,000
Interest Payments	548,343	487,015	559,661	559,661	531,905
Interfund Transfers	(116,926)	700,000	700,000	700,000	900,000
Other	1,326,267	(1,093,643)	1,142,200	1,098,234	1,098,000
<b>Grand Total Water</b>	<u>7,058,732</u>	<u>6,168,050</u>	<u>10,606,651</u>	<u>10,555,075</u>	<u>10,622,800</u>



**City of Wood Dale**  
**FY 2023 Budget Summary and Changes in Fund Balance**

	<b>Governmental Funds</b>							Total Special Revenue
	General Funds	Special Revenue Funds						
	General	Road & Bridge	Motor Fuel Tax	Tourism	Narcotics Forfeiture	TIF #1	TIF #2	
Estimated Beginning Fund Balance								
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	410,000	264,625	2,262,935	92,092	23,774	16,498,085	103,712	19,245,223
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	9,162,597	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 9,957,597</b>	<b>\$ 264,625</b>	<b>\$ 2,262,935</b>	<b>\$ 92,092</b>	<b>\$ 23,774</b>	<b>\$ 16,498,085</b>	<b>\$ 103,712</b>	<b>\$ 19,245,223</b>
Estimated Revenues *	\$ 16,946,389	\$ 243,650	\$ 587,000	\$ 476,015	\$ 30	\$ 2,601,250	\$ 55,010	\$ 3,962,955
Proposed Expenditures **	\$ 15,839,846	\$ 272,500	\$ 224,400	\$ 689,087	\$ 4,400	\$ 17,194,876	\$ -	\$ 18,385,263
FY 2022 Surplus (Deficit)	\$ 1,106,543	\$ (28,850)	\$ 362,600	\$ (213,072)	\$ (4,370)	\$ (14,593,626)	\$ 55,010	\$ (14,422,308)
Estimated Ending Fund Balance								
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	410,000	235,775	2,625,535	(120,980)	19,404	1,904,459	158,722	4,822,915
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	10,269,140	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 11,064,140</b>	<b>\$ 235,775</b>	<b>\$ 2,625,535</b>	<b>\$ (120,980)</b>	<b>\$ 19,404</b>	<b>\$ 1,904,459</b>	<b>\$ 158,722</b>	<b>\$ 4,664,193</b>

**City of Wood Dale**  
**FY 2023 Budget Summary and Changes in Fund Balance**

	<b>Governmental Funds</b>			
	<u>Capital Projects Funds</u>			<u>Internal Service Funds</u>
	<u>General Capital Projects</u>	<u>Land Acquisition</u>	<u>Total Capital Projects Funds</u>	<u>Capital Equipment Replacement Fund (CERF)</u>
Estimated Beginning Fund Balance				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	2,358,767
Assigned	2,187,792	151,334	2,339,126	-
Unassigned	-	-	-	-
<b>Total</b>	<b>\$ 2,187,792</b>	<b>\$ 151,334</b>	<b>\$ 2,339,126</b>	<b>\$ 2,358,767</b>
Estimated Revenues *	\$ 20,432,175	\$ 5,000	\$ 20,437,175	\$ 825,500
Proposed Expenditures **	\$ 21,809,979	\$ -	\$ 21,809,979	\$ 891,500
FY 2022 Surplus (Deficit)	\$ (1,377,804)	\$ 5,000	\$ (1,372,804)	\$ (66,000)
Estimated Ending Fund Balance				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	2,292,767
Assigned	809,988	156,334	966,322	-
Unassigned	-	-	-	-
<b>Total</b>	<b>\$ 809,988</b>	<b>\$ 156,334</b>	<b>\$ 966,322</b>	<b>\$ 2,292,767</b>

**City of Wood Dale**  
**FY 2023 Budget Summary and Changes in Fund Balance**

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

	Commuter Parking Lot	Sanitation	Water/Sewer Capital Projects	Water/Sewer Operating	Total Enterprise
Estimated Beginning Net Assets	\$ 1,006,573	\$ 77,301	\$ -	\$ 22,962,161	\$ 24,046,035
Estimated Revenues *	\$ 32,095	\$ 1,066,535	\$ -	\$ 10,113,900	\$ 11,212,530
Proposed Expenditures **	\$ 169,675	\$ 1,134,850	\$ -	\$ 10,622,800	\$ 11,927,325
FY 2022 Surplus (Deficit)	\$ (137,580)	\$ (68,315)	\$ -	\$ (508,900)	\$ (714,795)
<b>Estimated Ending Net Assets</b>	<b>\$ 868,993</b>	<b>\$ 8,986</b>	<b>\$ -</b>	<b>\$ 22,453,261</b>	<b>\$ 23,331,240</b>

**Trust and Agency Funds**

	Police Pension	Special Service Area(s)	Total Trust/Agency
Estimated Beginning Assets	\$ 35,480,478	\$ 54,970	\$ 35,535,448
Estimated Revenues *	\$ 4,584,806	\$ 664,515	\$ 5,249,321
Proposed Expenditures **	\$ 2,433,887	\$ 665,080	\$ 3,098,967
FY 2022 Surplus (Deficit)	\$ 2,150,919	\$ (565)	\$ 2,150,354
<b>Estimated Ending Net Assets</b>	<b>\$ 37,631,397</b>	<b>\$ 54,405</b>	<b>\$ 37,685,802</b>

**City of Wood Dale**  
**FY 2023 Budget Summary and Changes in Fund Balance**

<b>Summary by Fund type</b>	<b>General</b>	<b>All Other Governmental</b>	<b>Enterprise</b>	<b>Trust and Agency</b>	<b>Grand Total All Funds</b>
Estimated Beginning Fund Balance					
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ 385,000
Restricted	410,000	19,245,223	-	-	19,655,223
Committed	-	2,358,767	-	-	2,358,767
Assigned	-	2,339,126	-	-	2,339,126
Unassigned	9,162,597	-	-	-	9,162,597
<b>Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,046,035</b>	<b>\$ 35,535,448</b>	<b>\$ 59,581,483</b>
Total	\$ 9,957,597	\$ 23,943,116	\$ 24,046,035	\$ 35,535,448	\$ 93,482,195
Estimated Revenues *	\$ 16,946,389	\$ 25,225,630	\$ 11,212,530	\$ 5,249,321	\$ 58,633,870
Proposed Expenditures **	\$ 15,839,846	\$ 41,086,742	\$ 11,927,325	\$ 3,098,967	\$ 71,952,880
FY 2022 Surplus (Deficit)	\$ 1,106,543	\$ (15,861,112)	\$ (714,795)	\$ 2,150,354	\$ (13,319,010)
Estimated Ending Fund Balance					
Nonspendable	\$ 385,000	\$ -	\$ -	\$ -	\$ 385,000
Restricted	410,000	4,822,915	-	-	5,232,915
Committed	-	2,292,767	-	-	2,292,767
Assigned	-	966,322	-	-	966,322
Unassigned	10,269,140	-	-	-	10,269,140
<b>Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,331,240</b>	<b>\$ 37,685,802</b>	<b>\$ 61,017,041</b>
<b>Total</b>	<b>\$ 11,064,140</b>	<b>\$ 8,082,004</b>	<b>\$ 23,331,240</b>	<b>\$ 37,685,802</b>	<b>\$ 80,163,185</b>

\* This figure includes Other Funding Sources

\*\* This figure includes Other Funding Uses

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

# General Fund

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	77.00	76.00	77.00
Part time	11.88	11.88	9.38
Total fte	88.88	87.88	86.38

A breakdown of the employee schedules are listed by department.

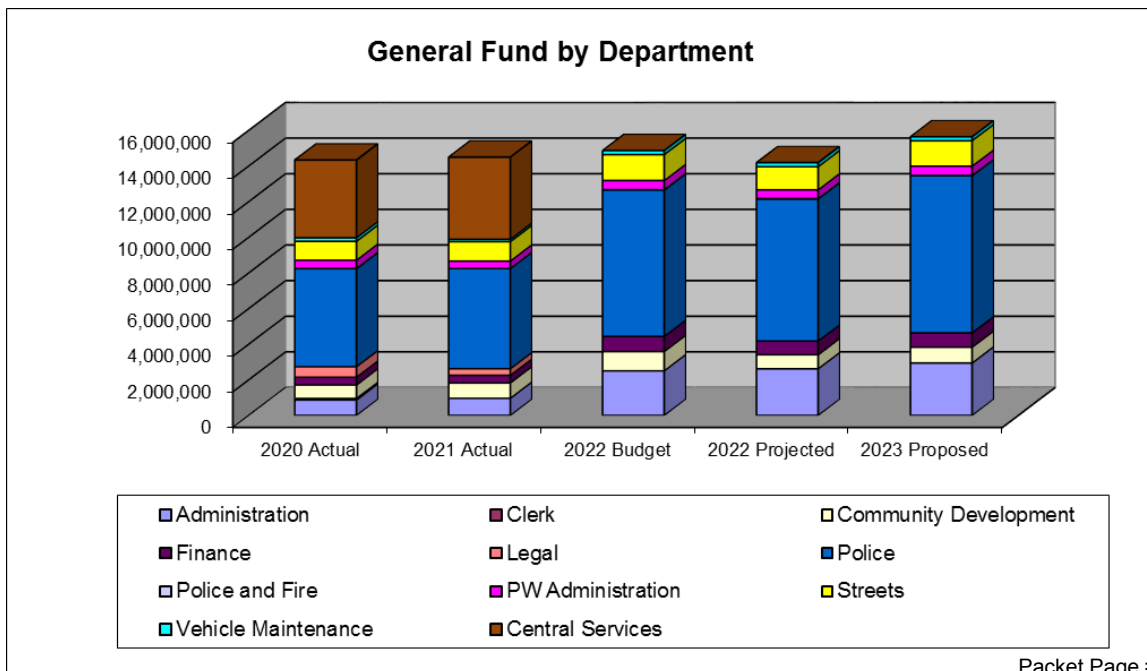
## Narrative

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

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

Each department has category and line item detail.

## Expenditures by department



**General Fund  
Fund: 10**

	<u>4/30/2020</u> <u>Actual</u>	<u>4/30/2021</u> <u>Actual</u>	<u>4/30/2022</u> <u>Budget</u>	<u>4/30/2022</u> <u>Projected</u>	<u>4/30/2023</u> <u>Proposed</u>	
<b><u>REVENUES</u></b>						
<b>Taxes</b>						
311XX	Property Tax	3,147,966	3,230,298	3,256,472	3,328,952	3,425,557
32020	Replacement Tax	33,084	31,194	29,000	35,000	37,500
32040	Income Tax	1,494,705	1,589,810	1,540,000	1,657,984	1,855,000
32050	Sales Tax	3,731,201	3,674,445	4,150,000	3,922,473	4,150,000
32060	Pull tabs and jar games	2,598	2,435	2,500	1,888	2,500
32080	Use Tax	492,164	614,973	612,500	548,937	625,000
32270	Telecommunications Tax	877,888	762,237	800,000	750,000	750,000
32280	Utility Tax	245,828	245,037	300,000	280,000	300,000
32295	Electric Aggregation	0	76,790	100,000	102,386	100,000
<b>Subtotal - Taxes</b>		<b>10,025,434</b>	<b>10,227,219</b>	<b>10,790,472</b>	<b>10,627,620</b>	<b>11,245,557</b>
<b>Licenses &amp; Permits</b>						
33001	Right-of-Way Usage Fees	20,000	20,000	53,580	53,580	350,000
33002	Building Permits	545,471	702,939	825,000	550,000	825,000
33005	Plan Review Fees	7,917	0	0	42,500	45,000
33007	Re-Inspection Fees	4,983	412	15,000	2,750	10,000
33008	Rental Housing Inspection Fee	78,463	86,300	85,000	80,394	85,000
33013	Contractor Registration	42,175	41,625	50,000	44,500	47,500
33015	Commercial Activity	89,112	(5,545)	130,000	85,000	100,000
33016	Liquor Licenses	69,475	6,625	64,000	59,450	65,000
33017	Vehicle Licenses	140,786	0	165,000	125,000	150,000
33019	Overweight Permit Fees	21,800	11,800	20,000	12,500	17,500
33025	Alarm Fees	650	15,350	10,000	7,850	10,000
<b>Subtotal - Licenses &amp; Permits</b>		<b>1,020,832</b>	<b>879,506</b>	<b>1,417,580</b>	<b>1,063,524</b>	<b>1,705,000</b>
<b>Intergovernmental</b>						
34000	FEMA	37,952	28,426	0	0	0
34001	Tobacco Enforcement <sup>1</sup>	3,273	0	2,420	1,613	2,420
34002	Bullet proof vest <sup>2</sup>	0	0	2,200	2,200	2,200
34003	IDOT Traffice Enforecement	0	76,177	0	34,500	36,960
34009	DuPage County (CARES ACT)	0	780,894	0	0	0
34015	APRA	0	0	0	925,852	925,852
<b>Subtotal - Intergovernmental</b>		<b>41,225</b>	<b>885,497</b>	<b>4,620</b>	<b>964,165</b>	<b>967,432</b>
<b>Charges for Services</b>						
35010	Cable TV Franchise Fees	224,858	217,463	225,000	211,995	220,000
35020	Employee Health Care Reim.	389,578	401,676	0	0	0
35030	Rent	85,100	148,200	148,200	121,378	0
35720	Georgetown Permits	6,670	3,262	7,000	3,700	5,000
35730	Bank runs <sup>3</sup>	4,711	0	5,000	4,711	5,000
35740	DUMEG Receipts <sup>4</sup>	29,170	22,500	23,545	22,500	22,500
35750	Police Reimbursement <sup>5</sup>	93,746	97,281	96,000	22,509	96,000
<b>Subtotal - Charges for Services</b>		<b>833,833</b>	<b>890,383</b>	<b>504,745</b>	<b>386,793</b>	<b>348,500</b>

<sup>1</sup> - Grant funding from Illinois Liquor Commission for compliance checks  
<sup>2</sup> - Reimbursement from Department of Justice for new vests  
<sup>3</sup> - Reimbursement for crossing guards and bank runs for Park District  
<sup>4</sup> - Reimbursement for undercover officer assigned to drug task force  
<sup>5</sup> - Reimbursement from school district #100 for liaison officer

General Fund  
Fund: 10

	4/30/2020 <u>Actual</u>	4/30/2021 <u>Actual</u>	4/30/2022 <u>Budget</u>	4/30/2022 <u>Projected</u>	4/30/2023 <u>Proposed</u>	
<b>REVENUES</b>						
<b>Fines, Fees, and Forfeits</b>						
36010	Court fines	220,871	192,120	260,000	216,000	250,000
36030	Police fines	42,985	28,484	37,500	36,750	40,000
36040	Stray Animal Fines	0	270	900	350	900
36050	Liquor Licenses Fines	750	0	1,000	0	1,000
36070	Court Supervision	4,145	256	9,500	1,250	9,500
36075	E-Ticketing	2,109	1,631	1,900	1,875	2,000
36080	Administrative Fee - Impounded	80,400	37,200	105,000	45,000	80,000
36085	Administrative Fee - FTA	1,260	910	1,800	1,540	2,000
36090	DUI Tech Fund	(53,180)	17,655	20,000	11,500	20,000
36110	Other police revenue	13,251	12,979	15,000	13,500	15,000
36120	Bond Forfeitures	17,123	44,760	7,000	25,000	15,000
36130	Trax-Guard	529,246	373,710	585,000	350,000	550,000
<b>Subtotal - Fines, Fees, and Forfeits</b>		<b>858,960</b>	<b>709,975</b>	<b>1,044,600</b>	<b>702,765</b>	<b>985,400</b>
<b>Investment Income</b>						
37000	Investment Income	93,349	39,120	37,500	32,500	35,000
37031	IPBC Interest & Rebates	175,238	342,201	300,000	245,000	325,000
37100	Unrealized Gain/Loss on Inv.	0	0	15,000	12,500	25,000
37150	Realized Gain/Loss on Inv.	9,359	(25,160)	10,000	11,750	10,000
<b>Subtotal - Investment Income</b>		<b>277,946</b>	<b>356,161</b>	<b>362,500</b>	<b>301,750</b>	<b>395,000</b>
<b>Miscellaneous</b>						
39880	Auction Proceeds	731	298	1,500	950	1,500
39999	Other Operating Revenues	1,001,499	240,862	100,000	92,500	100,000
<b>Subtotal - Miscellaneous</b>		<b>1,002,230</b>	<b>241,160</b>	<b>101,500</b>	<b>93,450</b>	<b>101,500</b>
<b>Interfund Transfers</b>						
38020	From Road & Bridge	72,409	0	0	0	0
38022	From Tourism	250,000	150,000	250,000	250,000	250,000
38029	From Grants	120,309	0	0	0	0
38050	From CIP	837,947	0	0	0	150,000
38060	From Commuter Parking Lot	60,000	60,000	60,000	60,000	60,000
38061	From Sanitation	338,000	338,000	338,000	338,000	238,000
38063	From Water	760,000	400,000	400,000	400,000	500,000
<b>Subtotal - Interfund Transfers</b>		<b>2,438,665</b>	<b>948,000</b>	<b>1,048,000</b>	<b>1,048,000</b>	<b>1,198,000</b>
<b>TOTAL REVENUE</b>		<b>16,499,125</b>	<b>15,137,900</b>	<b>15,274,017</b>	<b>15,188,067</b>	<b>16,946,389</b>

**General Fund**

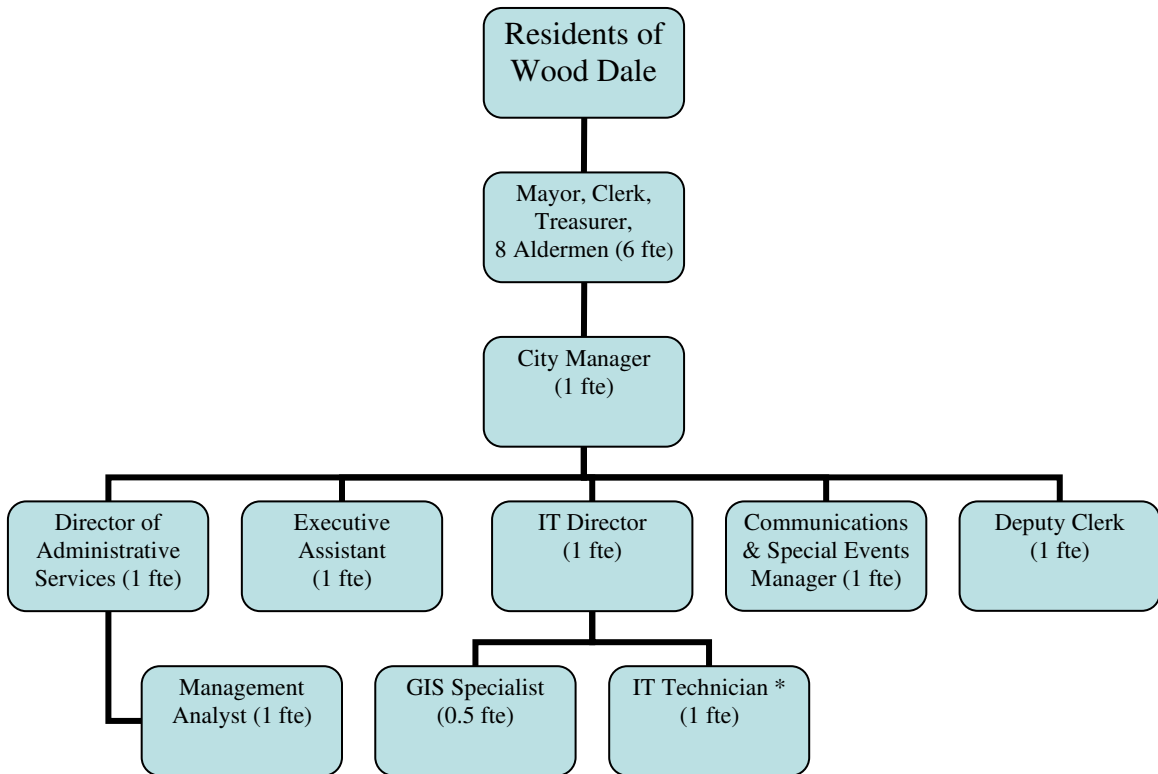
	<u>4/30/2020</u> <u>Actual</u>	<u>4/30/2021</u> <u>Actual</u>	<u>4/30/2022</u> <u>Budget</u>	<u>4/30/2022</u> <u>Projected</u>	<u>4/30/2023</u> <u>Proposed</u>	<u>2023 vs 2022</u>	<u>% Change</u>
<b>Expenditures by Department</b>							
Administration	867,394	964,804	2,506,308	2,619,833	2,944,934	438,626	17.50%
Clerk	86,345	0	0	0	0	0	
Community Development	756,838	859,954	1,080,770	787,557	883,542	(197,228)	-18.25%
Finance	437,296	428,565	851,478	770,401	808,688	(42,790)	-5.03%
Legal	588,511	369,973	0	0	0	0	
Police	5,499,440	5,620,097	8,213,410	7,970,439	8,818,257	604,847	7.36%
Police and Fire	15,003	7,948	18,675	25,220	11,670	(7,005)	-37.51%
PW Administration	462,794	415,365	517,796	491,697	526,088	8,292	1.60%
Streets	1,060,811	1,089,604	1,453,139	1,297,402	1,426,414	(26,725)	-1.84%
Vehicle Maintenance	196,891	132,196	225,599	226,486	220,254	(5,345)	-2.37%
Central Services	4,363,951	4,610,600	0	0	0	0	
<b>Total</b>	<b>14,335,273</b>	<b>14,499,106</b>	<b>14,867,176</b>	<b>14,189,035</b>	<b>15,639,846</b>	<b>772,671</b>	<b>5.20%</b>
<b>Revenues by Category</b>							
Taxes	10,025,434	10,227,219	10,790,472	10,627,620	11,245,557	455,085	4.22%
Licenses & Permits	1,020,832	879,506	1,417,580	1,063,524	1,705,000	287,420	20.28%
Intergovernmental	41,225	885,497	4,620	964,165	967,432	962,812	20840.09%
Charges for Services	833,833	890,383	504,745	386,793	348,500	(156,245)	-30.96%
Fines, Fees, and Forfeits	858,960	709,975	1,044,600	702,765	985,400	(59,200)	-5.67%
Investment Income	277,946	356,161	362,500	301,750	395,000	32,500	8.97%
Miscellaneous	1,002,230	241,160	101,500	93,450	101,500	0	0.00%
<b>Total</b>	<b>14,060,460</b>	<b>14,189,900</b>	<b>14,226,017</b>	<b>14,140,067</b>	<b>15,748,389</b>	<b>1,522,372</b>	<b>10.70%</b>
Excess (Deficiency) of revenues over expenditures	(274,813)	(309,206)	(641,159)	(48,968)	108,543	749,702	-116.93%
<b>Other Funding Sources</b>							
Transfer In							
Road & Bridge	72,409	0	0	0	0	0	0.00%
Tourism	250,000	150,000	250,000	250,000	250,000	0	0.00%
Grants	120,309	0	0	0	0	0	0.00%
CIP	837,947	0	0	0	150,000	150,000	0.00%
Commuter Parking Lot	60,000	60,000	60,000	60,000	60,000	0	0.00%
Sanitation	338,000	338,000	338,000	338,000	238,000	(100,000)	-29.59%
Water	760,000	400,000	400,000	400,000	500,000	100,000	25.00%
<b>Total</b>	<b>2,438,665</b>	<b>948,000</b>	<b>1,048,000</b>	<b>1,048,000</b>	<b>1,198,000</b>	<b>150,000</b>	<b>14.31%</b>
<b>Other Funding Uses</b>							
Transfer Out							
Land Acquisition	(10,000)	(476,670)	0	0	0	0	0.00%
CERF	(369,509)	(200,000)	(200,000)	(200,000)	(200,000)	0	0.00%
<b>Total</b>	<b>(379,509)</b>	<b>(676,670)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>0.00%</b>
<b>Sale of Capital Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Beginning Fund Balance	7,412,098	9,196,441	9,158,565	9,158,565	9,957,597	799,032	8.72%
Prior Period Adjustment							
Surplus (deficit)	1,784,343	(37,876)	206,841	799,032	1,106,543	899,702	434.97%
Ending Fund Balance	9,196,441	9,158,565	9,365,406	9,957,597	11,064,140	1,698,734	18.14%



# General Fund – Administration

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	6.00	6.00	8.00
Part time	6.50	6.50	6.50
<b>Total fte</b>	<b>12.50</b>	<b>12.50</b>	<b>14.50</b>



\* - Expanded level item

## Narrative

The Administration Department is responsible for monitoring and guiding programs and activities established by the City Council.

It is the Manager’s responsibility to direct and coordinate the operations of the City departments and to inform the City Council on City affairs, including existing conditions and future needs.

## Budget Summary

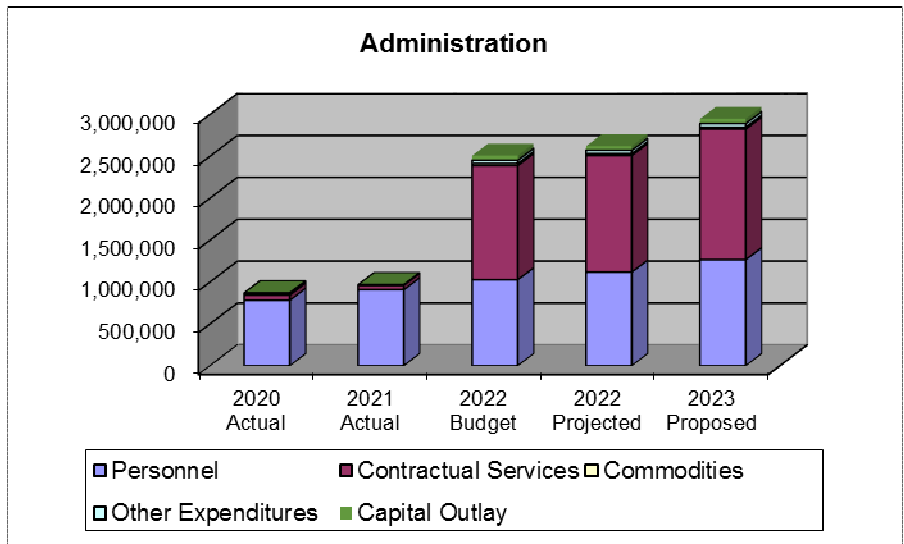
The budget level of funding allows the Administrative Department to operate the same in FY 2023 as it did in FY 2022.

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

The increase in Personnel related to the FY 2023 budget is related to Management Analyst position moving into Administration from Community Development and a newly created IT Technician position.

Expenditures related to the IT Division are up due to an increase in Licenses & Maintenance Agreements.

## Expenditures by type



**2022 - 2023 BUDGET WORKPAPER**

**FUND:** General

**TYPE:**

**DEPARTMENT:** Admin - IT

**TARGET**  
 **CURRENT**  
 **EXPANDED**

**PRIORITY:** High

**DESCRIPTION:** IT Technician

**NARRATIVE:** This position would assist the IT Director in the day-to-day operation and maintenance of the City’s Information Technology Infrastructure. With the significant increase and addition of technology the City has implemented in the last 4 years, most notably with ERP and the numerous COVID relief projects approved, keeping up with the workload has become a daunting task; Projects are taking significantly longer to implement due to complexities while support tickets remain fairly consistent. As technology keeps pressing forward, the demand for technological services and solutions which make departments more efficient and effective has grown substantially. We have reached a point where departmental requests and the need for new technology has surpassed the IT department’s current capacity. Currently, we are about to deploy a co-managed IT solution where vendors will be able to directly provide support for IT tickets and projects. While these specialized services will always be needed, the need for additional staff is quickly approaching and so it is being proposed in this year’s budget.

Duties would include, but are not limited to: addressing IT support tickets for all departments within the City, assistance with project implementation, ERP management and maintenance, server/desktop monitoring/maintenance, hardware deployment, system patching, printer troubleshooting, phone system configuration, wired/wireless connectivity, application/hardware support, camera system support, mobile device management and access control.

<b>ACCOUNT #:</b>	<b>DESCRIPTION:</b>	<b>COST:</b>
10015051-40101	Salaries	\$ 85,000
10015051-41101	FICA	\$ 6,502
10015051-41102	IMRF	\$ 7,531
	<b>Total</b>	<b>\$ 99,033</b>

**CITY MANAGER RECOMMENDATION**

**YES**

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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries *	581,899	666,562	667,039	711,242	842,334
40102	Overtime Pay	0	1,632	750	3,500	1,000
40105	Part-time	0	0	0	0	0
40107	Leave Time Buy-Back	6,484	6,740	7,010	7,010	7,353
40108	Longevity Pay	0	700	700	700	700
40110	Elected Officials	75,003	82,522	83,500	83,500	83,500
40111	Health Insurance	0	0	118,630	162,850	170,993
40116	Deferred Compensation	5,000	5,000	5,000	5,000	5,000
41101	FICA Expense	45,365	55,139	58,063	54,705	71,519
41102	IMRF Expense	68,679	88,786	86,450	89,239	82,831
<b>Subtotal - Personnel</b>		<b>782,430</b>	<b>907,081</b>	<b>1,027,142</b>	<b>1,117,746</b>	<b>1,265,229</b>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	2,220	1,980	2,160	2,160	2,160
42005	Printing	1,865	1,619	3,000	1,500	1,500
42034	Professional Services	36,000	34,636	36,000	38,500	40,000
42050 *	Engineering Services	0	0	0	0	0
42086	Publication - Legal Notice	0	0	0	0	0
42087	Recording Fees	1,273	1,034	2,500	1,440	1,150
42089	Education and Training	711	176	1,250	0	0
42091	Dues and Subscriptions - Admin <sup>1</sup>	4,794	2,894	4,500	3,700	4,000
42092	Dues and Subscriptions - Legis <sup>2</sup>	14,257	8,921	16,500	17,000	18,500
<b>Subtotal - Contractual Services</b>		<b>61,120</b>	<b>51,260</b>	<b>65,910</b>	<b>64,300</b>	<b>67,310</b>

\* - Expanded level item included

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

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

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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	0	76	0	0	0
44003	Books and Publications	0	0	200	0	0
44017	Maintenance - Vehicles	0	197	0	0	0
44031	Office Supplies	4,132	4,679	3,500	1,730	2,500
<b>Subtotal - Commodities</b>		<b>4,132</b>	<b>4,952</b>	<b>3,700</b>	<b>1,730</b>	<b>2,500</b>
<b>Other Expenditures</b>						
49003	Business Expense	575	74	1,500	350	220
49005	Conferences/Meetings - Admin <sup>3</sup>	5,986	216	2,000	3,000	3,000
49006	Conferences/Meetings - Legis <sup>4</sup>	8,752	225	10,000	11,000	11,000
49099	Miscellaneous	4,399	996	4,500	5,000	5,000
49166	Stormwater Committee	4,725	0	0	0	2,500
<b>Subtotal - Other Expenditures</b>		<b>19,712</b>	<b>1,511</b>	<b>18,000</b>	<b>19,350</b>	<b>19,220</b>
<b>TOTAL EXPENDITURES - CMO</b>		<b>867,394</b>	<b>964,804</b>	<b>1,114,752</b>	<b>1,203,126</b>	<b>1,354,259</b>

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

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

Legal  
 General Fund: 10  
 Org Code: 10011013

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Contractual Services</b>						
42062	Legal - General Fund	515,888	305,693	300,000	342,000	350,000
42064	Legal - Prosecution	52,830	47,196	50,000	47,000	45,000
42067	Legal - Labor	12,293	17,084	15,000	50,000	36,000
42068	Legal Settlement	7,500	0	0	0	0
<b>Subtotal - Contractual Services</b>		<b>588,512</b>	<b>369,973</b>	<b>365,000</b>	<b>439,000</b>	<b>431,000</b>
<b>TOTAL EXPENDITURES - Legal</b>		<b>588,512</b>	<b>369,973</b>	<b>365,000</b>	<b>439,000</b>	<b>431,000</b>

HR/HCM  
 General Fund: 10  
 Org Code: 10011014

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Contractual Services</b>						
42034	Professional Services	26,225	26,154	27,000	25,850	27,000
42043	Insurance Premiums	382,853	380,126	400,000	429,850	440,000
42061	Health Care	1,863,498	1,845,156	0	0	0
42088	Employee Development	0	0	15,000	9,250	15,000
42095	Employee Recruitment	1,987	2,211	2,500	3,486	4,000
42097	Unemployment Compensation	0	7,260	0	0	0
<b>Subtotal - Contractual Services</b>		<b>2,274,563</b>	<b>2,260,907</b>	<b>444,500</b>	<b>468,436</b>	<b>486,000</b>
<b>Commodities</b>						
44100	Sickness & Condolences	724	170	1,000	650	1,000
<b>Subtotal - Commodities</b>		<b>724</b>	<b>170</b>	<b>1,000</b>	<b>650</b>	<b>1,000</b>
<b>Other Expenditures</b>						
49041	Employee Recognition	2,353	4,760	6,200	4,850	5,500
49043	Safety Program <sup>5</sup>	1,328	1,538	2,000	1,675	2,000
49048	Employee Engagement <sup>6</sup>	10,378	11,287	12,000	14,492	17,500
<b>Subtotal - Other Expenditures</b>		<b>14,059</b>	<b>17,585</b>	<b>20,200</b>	<b>21,017</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES - HR/HCM</b>		<b>2,289,346</b>	<b>2,278,662</b>	<b>465,700</b>	<b>490,103</b>	<b>512,000</b>

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

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

IT  
 General Fund: 10  
 Org Code: 10011015

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	114,359	118,513	115,000	99,533	105,000
42022	Equipment Rental <sup>7</sup>	15,583	13,098	14,000	12,892	14,000
42030	IT Professional Services	29,851	5,218	60,000	17,962	80,000
42105	IT - Software Licenses <sup>8</sup>	93,008	221,833	272,606	265,834	349,675
<b>Subtotal - Contractual Services</b>		<b>252,801</b>	<b>358,662</b>	<b>461,606</b>	<b>396,221</b>	<b>548,675</b>
<b>Capital Outlay</b>						
46030	IT Equipment	34,020	59,035	55,750	49,837	55,500
<b>Subtotal - Capital Outlay</b>		<b>34,020</b>	<b>59,035</b>	<b>55,750</b>	<b>49,837</b>	<b>55,500</b>
<b>TOTAL EXPENDITURES - IT</b>		<b>286,821</b>	<b>417,697</b>	<b>517,356</b>	<b>446,058</b>	<b>604,175</b>

<sup>7</sup> - Copiers

<sup>8</sup> - Ultra Nexis, Barracuda, ADA, Website, Unitrends, Palo Alto, Tyler, Meraki

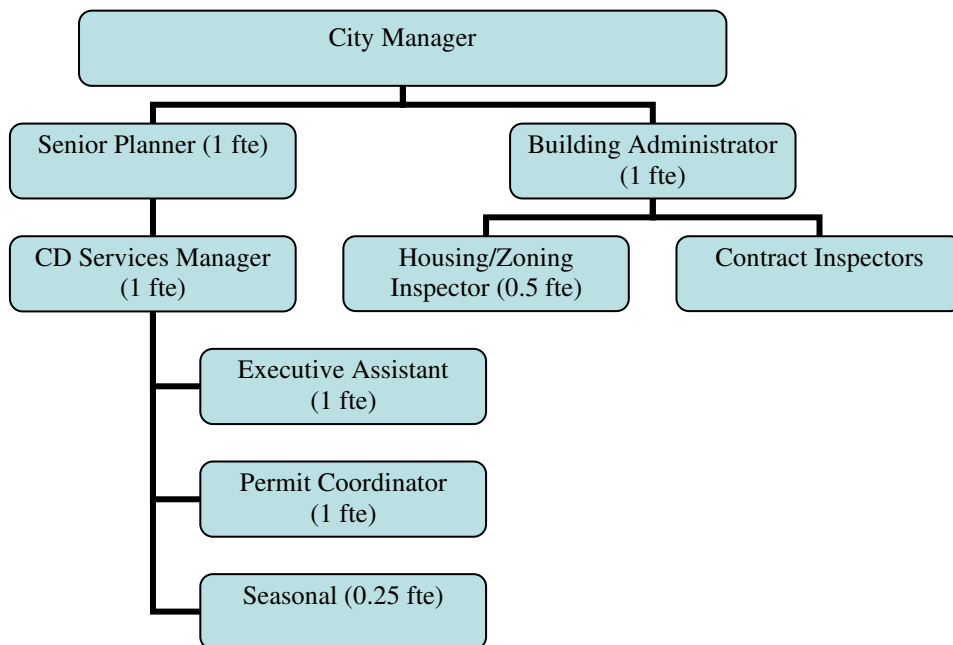
Marketing  
 General Fund: 10  
 Org Code: 10011016

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
	<b>Contractual Services</b>					
42005	Printing	17,375	21,186	23,500	22,483	23,500
	<b>Subtotal - Contractual Services</b>	<u>17,375</u>	<u>21,186</u>	<u>23,500</u>	<u>22,483</u>	<u>23,500</u>
	<b>Commodities</b>					
44002	Postage	18,369	18,651	20,000	19,063	20,000
	<b>Subtotal - Capital Outlay</b>	<u>18,369</u>	<u>18,651</u>	<u>20,000</u>	<u>19,063</u>	<u>20,000</u>
	<b>TOTAL EXPENDITURES - Marketing</b>	<u>35,744</u>	<u>39,837</u>	<u>43,500</u>	<u>41,546</u>	<u>43,500</u>
	<b>GRAND TOTAL - CITY MANAGER'S OFFICE</b>	<u>867,394</u>	<u>964,804</u>	<u>2,506,308</u>	<u>2,619,833</u>	<u>2,944,934</u>

## General Fund – Community Development

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	8.00	8.00	5.00
Part time	0.25	0.25	0.75
<b>Total fte</b>	<b>8.25</b>	<b>8.25</b>	<b>5.75</b>



### Narrative

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



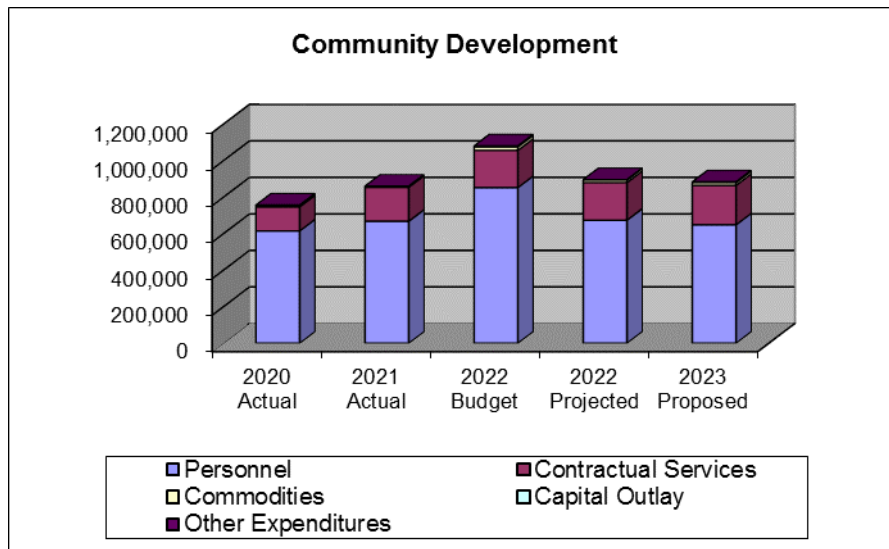
## Budget Summary

This target level allows the Community Development Department to operate in FY 2023 the same as it did in FY 2022.

The decrease in Personnel is due to the elimination of the Director position, the Analyst moving to Administration, and the Housing/Zoning inspector moving to part-time status.

The increase in Contractual Services is due to costs related to professional services.

### Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	513,484	553,817	616,598	472,520	462,330
	Planning & Zoning	-	202,271	204,020	200,180	165,550
	Building	-	234,145	254,827	182,275	195,944
	Rental Housing	-	43,636	100,513	32,936	62,918
	Commercial Occupancy	-	73,765	57,238	57,129	37,918
40102	Overtime Pay	54	3,731	250	998	1,000
40107	Leave Time Buy-Back	7,987	2,285	2,852	2,852	0
40111	Health Insurance	0	0	114,879	115,000	120,623
	Planning & Zoning	0	0	20,000	28,938	30,385
	Building	0	0	82,679	67,858	71,251
	Rental Housing	0	0	200	1,100	1,155
	Commercial Occupancy	0	0	12,000	5,117	6,000
40166	Stipends	200	400	400	200	400
41101	FICA Expense	37,874	41,430	47,407	36,442	35,445
	Planning & Zoning	-	-	-	-	12,741
	Building	-	-	-	-	14,990
	Rental Housing	-	-	-	-	4,813
	Commercial Occupancy	-	-	-	-	2,901
41102	IMRF Expense	55,599	66,905	70,584	58,260	41,051
	Planning & Zoning	-	-	-	-	14,756
	Building	-	-	-	-	17,361
	Rental Housing	-	-	-	-	5,575
	Commercial Occupancy	-	-	-	-	3,360
<b>Subtotal - Personnel</b>		<b>615,198</b>	<b>668,568</b>	<b>852,970</b>	<b>674,285</b>	<b>649,017</b>
<b>Contractual Services</b>						
42005	Printing	2,103	740	3,000	2,500	2,250
42017	Maintenance - Vehicles	0	40	1,350	475	750
42034	Professional Services <sup>1</sup>	128,683	165,133	80,000	95,000	100,000
42086	Publication - Legal Notice/Hearings	(15,544)	(187)	1,500	1,480	1,500
42089	Education and Training	4,571	2,573	7,950	1,865	4,000
42090	Dues and Subscriptions <sup>2</sup>	2,453	1,332	2,500	2,475	2,500
42104	Property Maintenance	9,555	16,557	2,500	2,425	2,500
<b>Subtotal - Contractual Services</b>		<b>131,821</b>	<b>186,188</b>	<b>98,800</b>	<b>106,220</b>	<b>113,500</b>
<b>Commodities</b>						
44001	Gasoline	1,198	1,019	2,750	475	750
44003	Books and Publications	1,103	1,235	1,400	1,350	1,400
44017	Maintenance - Vehicles	1,488	1,117	2,500	1,187	1,500
44021	Uniforms	1,199	475	1,700	850	1,000
44022	Safety Equipment	325	0	400	390	400
44031	Office Supplies	1,394	1,287	1,500	1,475	1,500
<b>Subtotal - Commodities</b>		<b>6,707</b>	<b>5,133</b>	<b>10,250</b>	<b>5,727</b>	<b>6,550</b>

<b>Capital Outlay</b>						
46001	Office Equipment	<u>0</u>	<u>0</u>	<u>1,750</u>	<u>950</u>	<u>1,750</u>
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>1,750</b>	<b>950</b>	<b>1,750</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>3</sup>	3,112	65	3,000	375	1,500
49099	Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal - Other Expenditures</b>		<b>3,112</b>	<b>65</b>	<b>3,000</b>	<b>375</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES - Operating</b>		<b><u>756,838</u></b>	<b><u>859,954</u></b>	<b><u>966,770</u></b>	<b><u>787,557</u></b>	<b><u>772,317</u></b>

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

**Building Maintenance**  
**General Fund: 10**  
**Org Code: 10012025**

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Contractual Services</b>						
42011	Maintenance - Buildings <sup>4</sup>	<u>117,597</u>	<u>106,513</u>	105,000	<u>99,850</u>	<u>102,500</u>
<b>Subtotal - Contractual Services</b>		<b>117,597</b>	<b>106,513</b>	<b>105,000</b>	<b>99,850</b>	<b>102,500</b>
<b>Commodities</b>						
44011	Maintenance - Buildings <sup>5</sup>	10,354	11,397	9,000	8,250	8,725
44051	Electric Utilities	<u>246</u>	<u>1,735</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal - Commodities</b>		<b>10,600</b>	<b>13,132</b>	<b>9,000</b>	<b>8,250</b>	<b>8,725</b>
<b>TOTAL EXPENDITURES - Building Maint.</b>		<b><u>128,197</u></b>	<b><u>119,645</u></b>	<b><u>114,000</u></b>	<b><u>108,100</u></b>	<b><u>111,225</u></b>

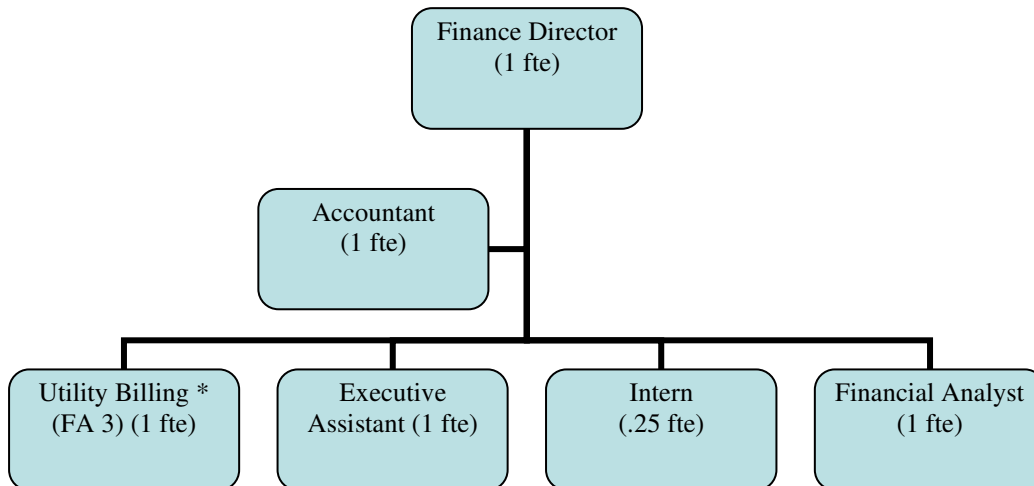
- <sup>4</sup> - Janitorial Service, HVAC Contracts
- <sup>5</sup> - Light bulbs, paper goods, cleaning supplies, other building repair parts

<b>GRAND TOTAL - COMMUNITY DEVELOP.</b>		<b><u>756,838</u></b>	<b><u>859,954</u></b>	<b><u>1,080,770</u></b>	<b><u>895,657</u></b>	<b><u>883,542</u></b>
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## General Fund – Finance Department

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	4.00	4.00	4.00
Part time	0.25	0.25	0.25
<b>Total fte</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>



### Narrative

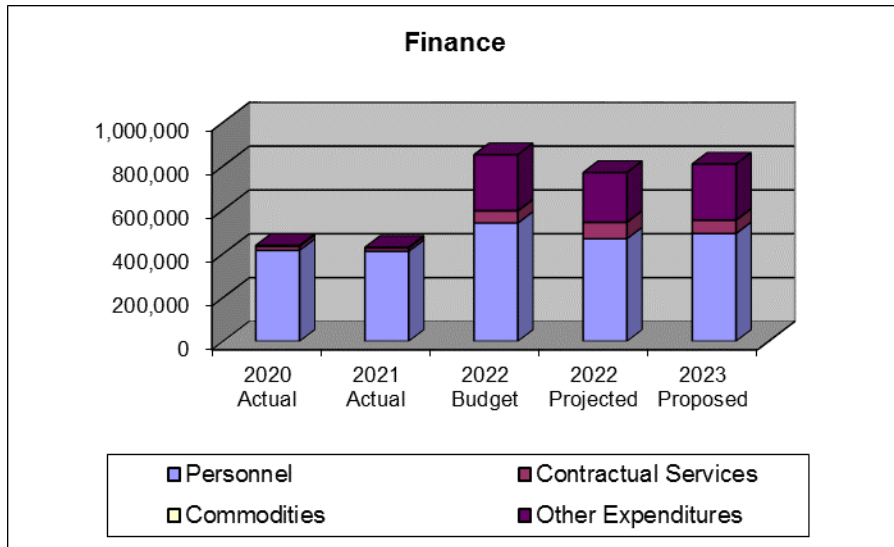
The primary function of the Finance Department is to provide stewardship over the financial resources of the City of Wood Dale. In doing so, we provide monthly revenue and expenditure reports to department heads and members of the Council, provide accounting services for all City departments, oversee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

\* - The Utility Billing FA3 operates in the Finance Department but is budgeted out of the Water/Sewer Fund, Utilities Division.

## Budget Summary

The budget level of funding allows the Finance Department to operate the same in FY 2023 as it did in FY 2022.

### Expenditures by type



Finance Department  
 General Fund: 10  
 Org Code: 10013000

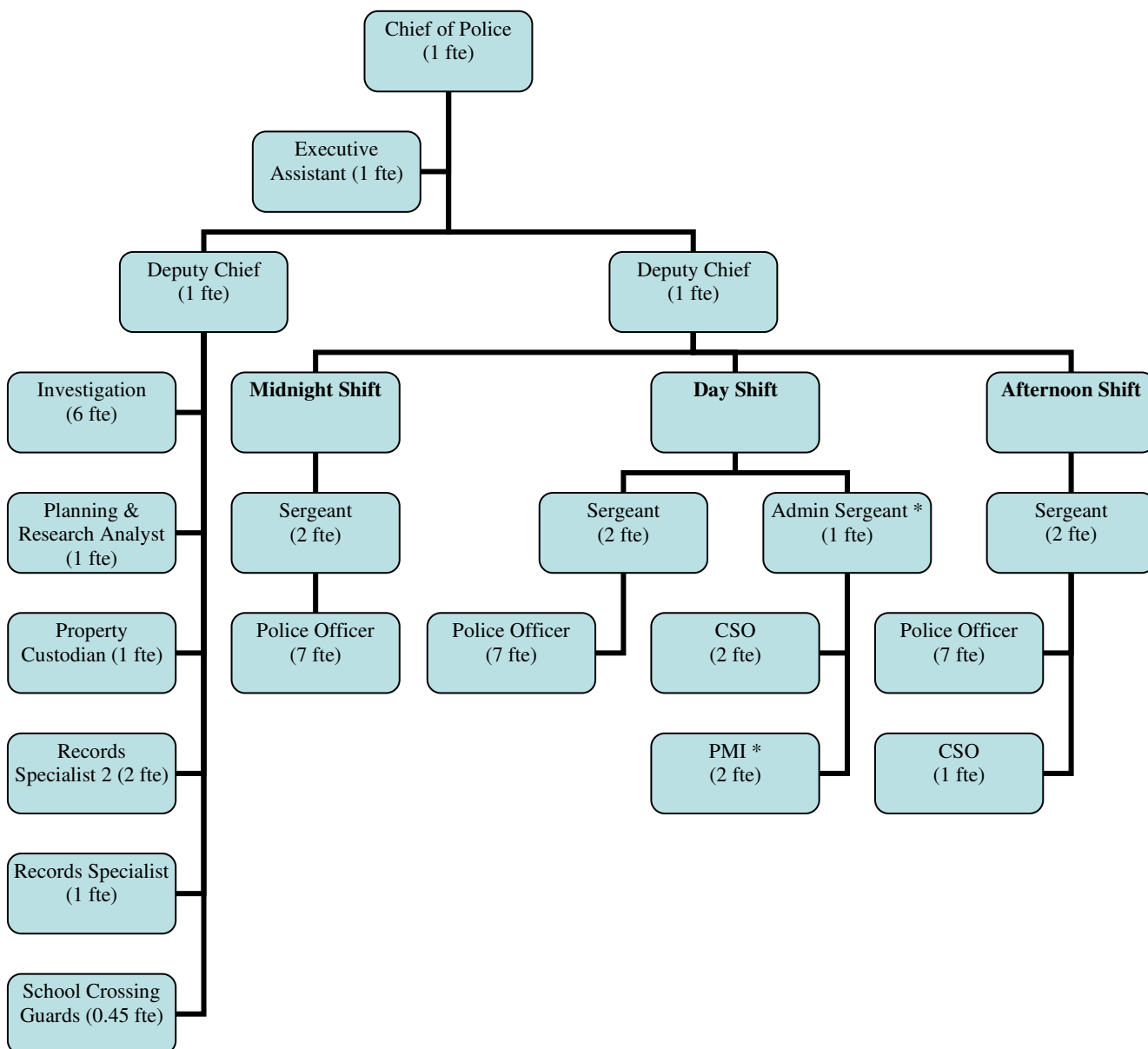
<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	346,354	339,637	367,487	320,145	342,506
40102	Overtime Pay	2,968	1,546	1,000	4,250	1,000
40107	Leave Time Buy-Back	3,135	3,268	3,399	3,399	3,540
40108	Longevity Pay	0	0	0	0	700
40111	Health Insurance	0	0	84,150	74,158	77,866
41101	FICA Expense	25,831	24,581	28,449	25,076	26,603
41102	IMRF Expense	36,809	41,478	55,183	41,123	39,623
<b>Subtotal - Personnel</b>		<b>415,098</b>	<b>410,511</b>	<b>539,668</b>	<b>468,151</b>	<b>491,838</b>
<b>Contractual Services</b>						
42005	Printing <sup>1</sup>	13,540	12,318	12,000	11,500	12,000
42031	Auditing Services	39,530	42,580	40,000	38,460	40,000
42034	Professional Services <sup>2</sup>	1,645	1,055	1,300	23,000	6,500
42089	Education and Training <sup>3</sup>	1,545	570	1,200	750	1,200
42090	Dues and Subscriptions <sup>4</sup>	777	675	610	605	650
<b>Subtotal - Contractual Services</b>		<b>17,507</b>	<b>14,618</b>	<b>55,110</b>	<b>74,315</b>	<b>60,350</b>
<b>Commodities</b>						
44003	Books and publications	42	351	100	65	100
44021	Uniforms	331	478	800	350	600
44031	Office Supplies	1,663	1,623	1,300	1,275	1,300
<b>Subtotal - Commodities</b>		<b>2,036</b>	<b>2,452</b>	<b>2,200</b>	<b>1,690</b>	<b>2,000</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>5</sup>	2,655	984	2,000	700	2,000
49070	Community Donations	0	0	0	0	0
49085	Generator Grant Program	1,275	2,961	2,000	1,987	2,000
49100	Credit Card Fees	167	625	500	(1,442)	500
49999	Sales Tax Rebate Program	154,940	93,646	250,000	225,000	250,000
<b>Subtotal - Other Expenditures</b>		<b>2,655</b>	<b>984</b>	<b>254,500</b>	<b>226,245</b>	<b>254,500</b>
<b>TOTAL EXPENDITURES</b>		<b>437,296</b>	<b>428,565</b>	<b>851,478</b>	<b>770,401</b>	<b>808,688</b>

<sup>1</sup> - Vehicle stickers and forms, CIP/Budget books and tabs  
<sup>2</sup> - GFOA - CAFR, PAFR, and Budget awards  
<sup>3</sup> - GFOA/IGFOA Continuing education  
<sup>4</sup> - GFOA (1), IGFOA (2), Local Gov News  
<sup>5</sup> - GFOA (1), IGFOA annual conference (1)

# General Fund - Police

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	45.00	45.00	47.00
Part time	3.45	3.45	0.45
<b>Total fte</b>	<b>48.45</b>	<b>48.45</b>	<b>47.45</b>



\* - Admin Sergeant and 1 PMI position are expanded level items

### Narrative

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

### Budget Summary

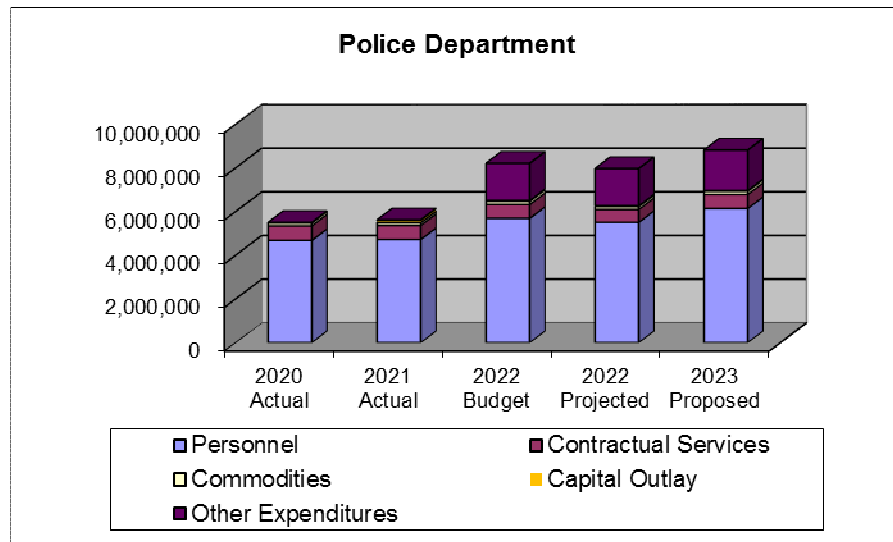
The budget level of funding allows the Police Department to operate in FY 2023 the same as it did in FY 2022.

There are two expanded level items included in the budget: Administrative Sergeant and an additional CSO for property maintenance duties.

The department includes 37 sworn officers and 10 non-sworn support personnel, accounting for the two expanded level items.

The increase in Other is due to the contribution to the Police Pension Fund.

### Expenditures by type





**2022 - 2023 BUDGET WORKPAPER**

**FUND:** GENERAL FUND **TYPE:**  
 TARGET  
 CURRENT  
 EXPANDED

**DEPARTMENT:** POLICE

**PRIORITY:** HIGH

**DESCRIPTION:** Administrative Sergeant

---

**NARRATIVE:** There are an extensive number of extra duties that are conducted by sworn Sergeants related the management of: scheduling, training, animal control, speed studies, CSOs, evidence room management, daily required inspections of station/squads, traffic grants, fleet maintenance, special events coordinator, field training program, bike patrol, railroad enforcement, administrative adjudication, crossing guards, elderly service program, and many others too numerous to mention. These are in addition to their regular duties of call handling/street supervision, and the above listed items are just the ones that staff envisions being handled by the Administrative Sergeant. This proposal would assume many of these duties and also be used for street coverage where necessary, reducing the use of patrol officers in charge who assume supervisor duties in the absence of a Sergeant.

If City Council decides to support the creation of a separate property maintenance unit, this supervisor would also manage this program. This position would also assume the duties of Emergency Management, with the retirement of the Support Services Manager.

This position would allow street supervisors to focus more on street supervision as opposed to administrative functions, especially as the trend for transient crime trends that are occurring across the county require more supervisor presence at scenes. Additional state mandates have greatly increased the need for ensuring that all policies are being followed, including body camera, use of force, arrest/search and seizure, and potential limitations coming to qualified immunity.

This position is independent of the CSO-PMI positions.

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<b>ACCOUNT #:</b>	<b>DESCRIPTION:</b>	<b>COST:</b>
10024042-40101	Salaries	\$ 113,788
10024042-41101	FICA	\$8,705
	<b>Total</b>	<b>\$ 122,493</b>

**CITY MANAGER RECOMMENDATION** YES

**2022 - 2023 BUDGET WORKPAPER**

**FUND:** GENERAL FUND **TYPE:**  
 TARGET  
 CURRENT  
 EXPANDED

**DEPARTMENT:** POLICE

**PRIORITY:** HIGH

**DESCRIPTION:** Property Maintenance (PMI) Division

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**NARRATIVE:** Since the implementation of the Police Department handling several “quality of life” issues that occur at both residential and commercial properties, the number of calls for service have far exceeded the expectations placed upon the Community Service Officers daily activities.

The CSO position was already a full-time position, and the addition of PMI duties is being well managed by the CSOs, but City Council has expressed a desire for more proactive enforcement of violations. 556 PMI cases have been opened since 2019, and almost all of them have been resolved through compliance measures. Only 5 cases have had to go to administrative adjudication. City Council originally sought compliance with code, not monetary penalties, and the division has been able to accomplish this.

Previously, the duties were only meant to address complaints that came into the City through various means. This is the next logical step in the successful transition of PMI to the Police Department. If City Council desires to have a more proactive enforcement, staff is recommending the addition of a dedicated CSO to be assigned to the newly created PMI Division, along with dedicating one of the current CSO positions to assist. This would leave 3 non-PMI CSOs for their daily duties, 2 dedicated PMI personnel (non-uniformed, not in squad car) to more proactively address these items. They would be supervised by the Administrative Sergeant.

This added dedicated PMI CSO would check the box on many proactive initiatives the City Council has laid out as part of the most recent strategic plan.

Salary is estimated and would be based after study of comparable positions.

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<b>ACCOUNT #:</b>	<b>DESCRIPTION:</b>	<b>COST:</b>
10024042-40101	Salaries	\$ 50,000
10024045-41101	FICA	\$3,825
10024045-41102	IMRF	\$4,430
	<b>Total</b>	<b>\$ 58,255</b>

**CITY MANAGER RECOMMENDATION** YES

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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	3,893,394	4,010,108	4,094,199	3,904,805	4,482,471
	Administration	-	473,348	662,837	635,676	652,066
	Patrol *	-	2,602,490	2,520,141	2,408,690	2,698,780
	Investigations	-	545,110	497,647	482,825	656,760
	Records	-	193,560	188,991	188,991	194,738
	CSO *	-	195,600	224,583	188,623	280,127
40102	Overtime Pay	346,731	262,134	345,000	366,828	361,000
	Administration	-	47,936	10,000	7,800	10,000
	Patrol	-	164,671	280,000	289,000	290,000
	Investigations	-	39,546	44,000	56,828	49,000
	Records	-	6,425	7,000	7,000	7,000
	CSO	-	3,556	4,000	6,200	5,000
40106	Seasonal Employment	6,288	0	7,500	3,178	0
40107	Leave Time Buy-Back	14,318	47,105	12,850	12,314	13,350
40108	Longevity Pay	23,900	10,900	11,300	18,200	10,200
	Administration	-	-	-	-	1,600
	Patrol	-	-	-	-	5,100
	Investigations	-	-	-	-	800
	Records	-	-	-	-	1,800
	CSO	-	-	-	-	900
40111	Health Insurance	-	-	770,498	770,058	808,561
	Administration	-	-	131,900	129,326	135,792
	Patrol	-	-	457,600	453,438	476,110
	Investigations	-	-	70,100	86,274	90,588
	Records	-	-	61,300	53,153	55,811
	CSO	-	-	49,598	47,867	50,260
41101	FICA Expense	319,178	308,895	351,943	333,446	372,327
	Administration	-	-	-	-	51,792
	Patrol	-	-	-	-	229,032
	Investigations	-	-	-	-	54,052
	Records	-	-	-	-	15,571
	CSO	-	-	-	-	21,881
41102	IMRF Expense	62,226	76,865	77,515	77,515	62,474
	Administration	-	-	-	-	19,099
	Patrol	-	-	-	-	0
	Investigations	-	-	-	-	0
	Records	-	-	-	-	18,033
	CSO	-	-	-	-	25,342
<b>Subtotal - Personnel</b>		<b>4,681,788</b>	<b>4,725,378</b>	<b>5,693,905</b>	<b>5,508,344</b>	<b>6,143,083</b>

\* - Expanded level item included

<b>Contractual Services</b>						
42001	Telephone/Alarm Line	14,610	15,399	13,000	3,950	4,000
42003	Communications	15,570	12,453	13,000	14,500	14,500
42005	Printing	3,425	1,246	2,600	2,550	2,600
42011	Maintenance - Buildings	7,554	6,305	15,000	12,700	15,000
42014	Maintenance - Office Equip	0	0	1,000	900	1,000
42015	Maintenance - Other Equip	1,287	444	2,000	2,000	2,000
42017	Maintenance - Vehicles	11,629	16,867	18,000	17,500	18,000
42019	Maintenance Agreement	18,852	17,835	18,000	17,800	18,000
42028	Emergency Services	1,732	1,075	1,900	1,600	1,900
42034	Professional Services	18,842	20,642	23,000	20,700	23,000

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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
42036	Community Services	1,874	0	2,600	2,550	2,600
42037	Township Social Services <sup>1</sup>	14,220	14,220	14,640	14,200	14,950
42048	Animal Control	18,175	1,410	13,000	4,000	5,000
42089	Education and Training	28,866	21,861	39,500	39,000	42,000
42090	Dues and Subscriptions	2,785	2,003	2,400	2,250	2,400
42093	Trax-Guard Administration	168,599	153,561	78,180	58,635	78,180
42466	Addison Consolidated Dispatch	336,872	355,400	374,947	374,947	395,570
<b>Subtotal - Contractual Services</b>		<b>664,891</b>	<b>640,722</b>	<b>632,767</b>	<b>589,782</b>	<b>640,700</b>
<b>Commodities</b>						
44001	Gasoline	41,082	42,443	52,000	45,000	52,000
44002	Postage	216	104	200	175	200
44003	Books and Publications	179	0	200	200	200
44011	Maintenance - Buildings	712	1,988	2,500	2,475	2,500
44015	Maintenance - Other Equip	2,456	3,354	2,500	2,450	2,500
44017	Maintenance - Vehicles	33,399	21,583	28,000	24,500	28,000
44021	Uniforms	29,950	32,626	36,000	35,500	36,000
44028	Emergency Services <sup>2</sup>	7,417	5,236	4,900	4,450	4,900
44029	Copy Supplies	1,121	887	1,500	1,075	1,500
44031	Office Supplies	2,064	1,395	3,000	2,800	3,000
44032	Photo Supplies	21	0	500	450	500
44036	Community Services	5,802	2,856	7,500	7,200	7,500
44039	Detective's Expenses <sup>3</sup>	2,074	2,023	3,000	2,900	3,000
44041	Investigative Supplies	1,313	1,163	1,500	1,400	1,500
44042	Ammunition/Gun Range	2,150	6,556	6,200	6,000	6,800
44043	Prisoner Food	10	0	200	200	200
<b>Subtotal - Commodities</b>		<b>129,966</b>	<b>122,214</b>	<b>149,700</b>	<b>136,775</b>	<b>150,300</b>
<b>Capital Outlay</b>						
46001	Office Equipment	539	3,324	2,500	2,500	2,500
46466	Police Operating Equipment <sup>4</sup>	5,064	118,790	29,000	29,000	29,000
<b>Subtotal - Capital Outlay</b>		<b>5,603</b>	<b>122,113</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>
<b>Other Expenditures</b>						
49001	Court Mileage Reimb	2,893	918	2,800	2,100	2,800
49004	Conferences/Meetings	1,054	644	3,000	2,850	3,200
49022	DuPage Children's Center <sup>5</sup>	3,500	3,500	3,500	3,500	3,500
49043	Safety Program	275	1,992	1,500	1,300	1,500
49046	Fitness Program	3,869	446	4,500	4,100	4,900
49047	Accreditation <sup>6</sup>	4,595	919	4,900	4,900	4,900
49086	Police Pension Contribution	1,300,128	1,490,747	1,683,338	1,683,338	1,829,874
49099	Miscellaneous	1,006	1,249	2,000	1,950	2,000
<b>Subtotal - Other Expenditures</b>		<b>17,192</b>	<b>9,669</b>	<b>1,705,538</b>	<b>1,704,038</b>	<b>1,852,674</b>
<b>TOTAL EXPENDITURES</b>		<b>5,499,440</b>	<b>5,620,097</b>	<b>8,213,410</b>	<b>7,970,439</b>	<b>8,818,257</b>

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

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

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

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

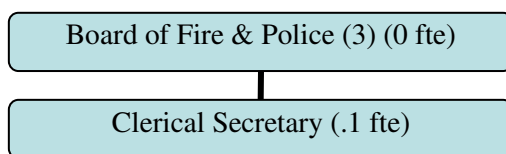
<sup>5</sup> - Contribution for investigation of sexual cases against juveniles

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

## General Fund – Board of Fire & Police

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.10	0.10	0.10
<b>Total fte</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>



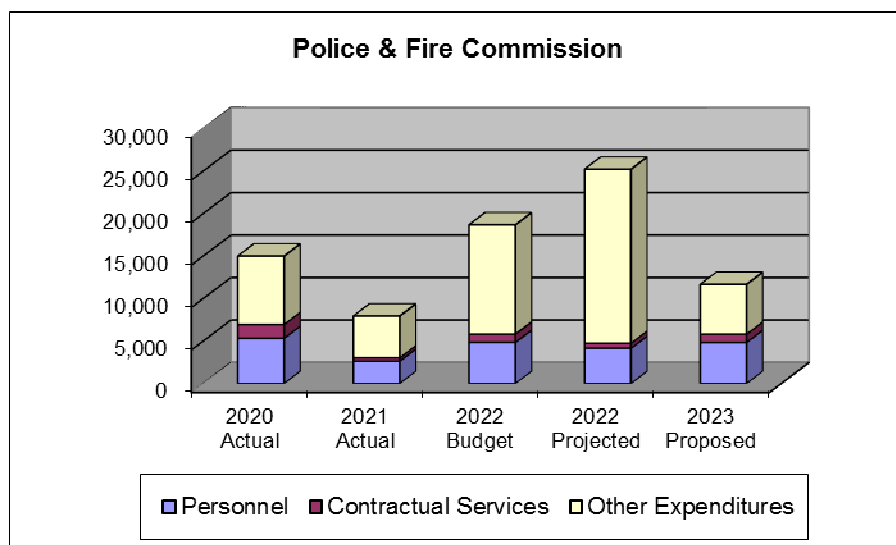
### Narrative

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

### Budget Summary

The budget level of funding allows the Board of Fire & Police to operate in FY 2023 as it did in FY 2022. The decrease in “Other” is due to there being not testing program(s) during FY 2023.

### Expenditures by type



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

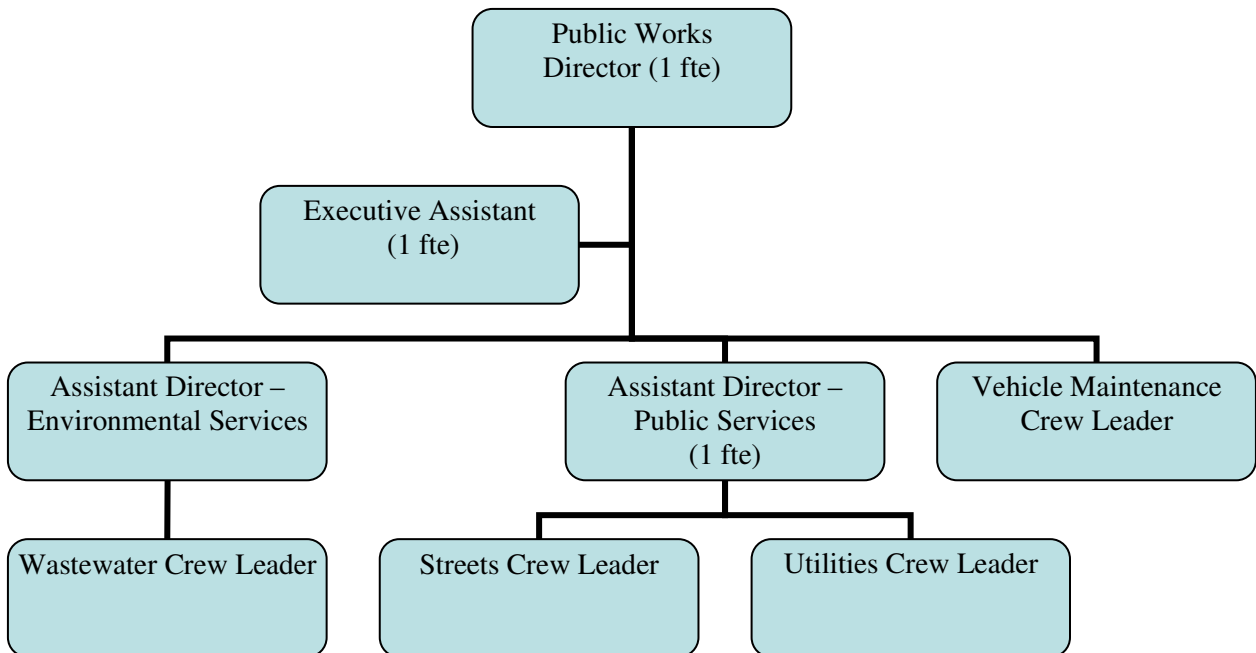
<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40105	Part-time Employment	4,950	2,450	4,500	3,850	4,500
41101	FICA Expense	379	187	350	305	345
<b>Subtotal - Personnel</b>		<b>5,329</b>	<b>2,637</b>	<b>4,850</b>	<b>4,155</b>	<b>4,845</b>
<b>Contractual Services</b>						
42005	Printing	0	0	100	90	100
42090	Dues and Subscriptions	1,625	375	375	375	375
42095	Employee Recruitment	0	21	500	125	500
<b>Subtotal - Contractual Services</b>		<b>1,625</b>	<b>396</b>	<b>975</b>	<b>590</b>	<b>975</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings	0	0	1,050	975	1,050
49044	Testing Program	7,509	4,780	11,800	19,500	4,800
49099	Miscellaneous	540	135	0	0	0
<b>Subtotal - Other Expenditures</b>		<b>8,049</b>	<b>4,915</b>	<b>12,850</b>	<b>20,475</b>	<b>5,850</b>
<b>TOTAL EXPENDITURES</b>		<b>15,003</b>	<b>7,948</b>	<b>18,675</b>	<b>25,220</b>	<b>11,670</b>

# General Fund - Public Works Administration

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	* 4.00	3.00	3.00
Seasonal	0.00	0.00	0.00
Total fte	4.00	4.00	3.00

\* - expanded level item, but was never hired



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

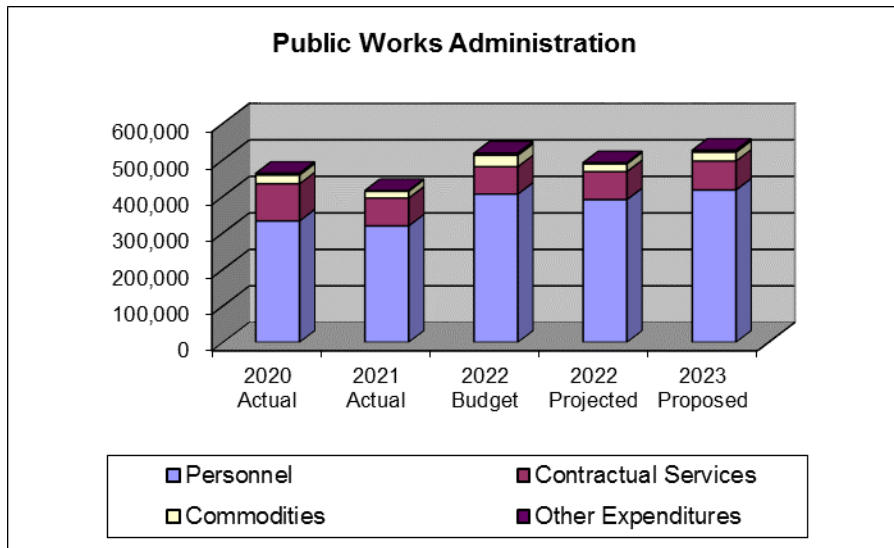
### Narrative

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

## Budget Summary

The budget level of funding allows the Public Works Administration Division to operate in FY 2023 as it did in FY 2022.

### Expenditures by type





Public Works Administration  
 General Fund: 10  
 Org Code: 10015051

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	272,252	265,814	278,123	262,539	289,659
40102	Overtime Pay	567	0	0	0	0
40108	Longevity	1,100	1,100	1,100	1,100	1,100
40166	Stipends	9,600	0	0	0	0
40111	Health Insurance	0	0	73,559	74,690	78,425
41101	FICA Expense	20,020	19,626	21,361	20,168	22,243
41102	IMRF Expense	28,900	32,270	31,803	32,401	25,761
<b>Subtotal - Personnel</b>		<b>332,439</b>	<b>318,810</b>	<b>405,946</b>	<b>390,899</b>	<b>417,188</b>
<b>Contractual Services</b>						
42005	Printing	150	233	150	0	150
42011	Maintenance - Buildings	20,279	16,451	12,500	16,500	17,000
42014	Maintenance - Office Equip	49	0	300	0	300
42015	Maintenance - Other Equip	0	0	0	0	0
42017	Maintenance - Vehicles	0	0	200	0	200
42019	Maintenance agreements <sup>1</sup>	3,894	5,454	6,500	5,500	6,000
42034	Professional Services <sup>2</sup>	4,797	2,404	1,200	1,000	1,200
42050	Engineering Services	69,974	49,495	50,000	49,500	50,000
42089	Education and Training	1,223	858	3,000	2,680	3,000
42090	Dues and Subscriptions <sup>3</sup>	1,443	1,240	1,200	1,330	1,400
<b>Subtotal - Contractual Services</b>		<b>101,809</b>	<b>76,135</b>	<b>75,050</b>	<b>76,510</b>	<b>79,250</b>
<b>Commodities</b>						
44001	Gasoline	1,509	973	1,750	1,000	1,500
44002	Postage	72	102	100	55	100
44003	Books and publications	0	0	100	0	0
44011	Maintenance - Buildings	1,233	549	4,000	1,200	2,000
44017	Maintenance - Vehicles	1,478	933	1,000	637	1,000
44021	Uniforms	16,082	14,333	18,000	15,000	16,000
44022	Safety Equipment	1,345	392	3,500	900	1,500
44031	Office Supplies	1,936	1,338	2,300	1,200	1,500
44051	Electric Utilities	0	0	0	716	0
44099	Other Parts/Materials	0	7	500	580	500
<b>Subtotal - Commodities</b>		<b>23,655</b>	<b>18,627</b>	<b>31,250</b>	<b>21,288</b>	<b>24,100</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>4</sup>	235	475	1,500	500	1,500
49043	Safety Program	4,345	1,318	3,500	2,000	3,500
49099	Miscellaneous	311	0	550	500	550
<b>Subtotal - Other Expenditures</b>		<b>4,891</b>	<b>1,793</b>	<b>5,550</b>	<b>3,000</b>	<b>5,550</b>
<b>TOTAL EXPENDITURES</b>		<b>462,794</b>	<b>415,365</b>	<b>517,796</b>	<b>491,697</b>	<b>526,088</b>

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

<sup>2</sup> - Weather service

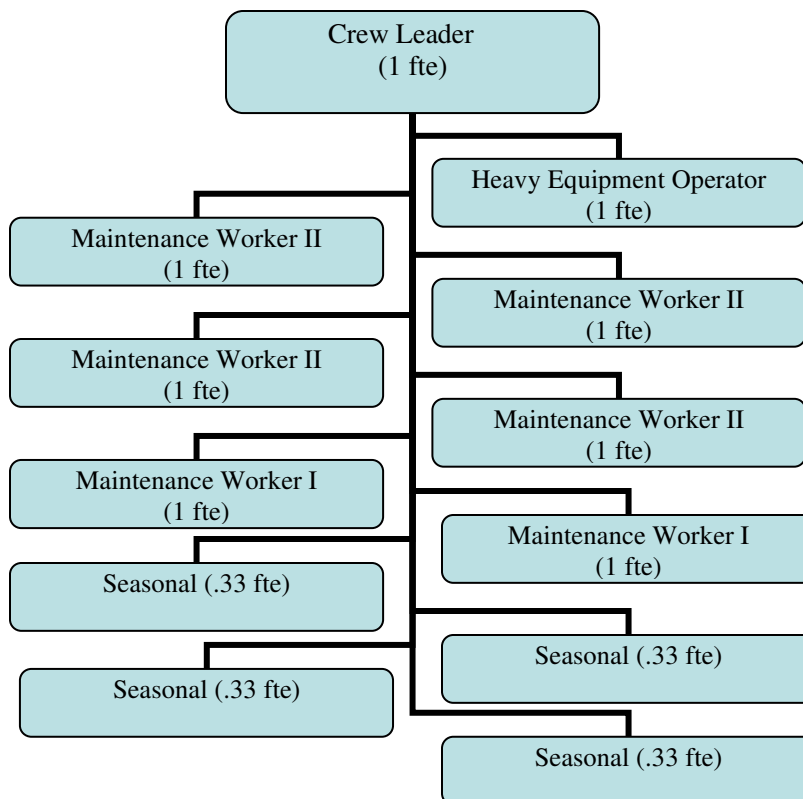
<sup>3</sup> - AWWA, APWA, other professional organizations

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

## General Fund - Street Division

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	8.00	8.00	8.00
Seasonal	1.33	1.33	1.33
<b>Total fte</b>	<b>9.33</b>	<b>9.33</b>	<b>9.33</b>



### Narrative

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

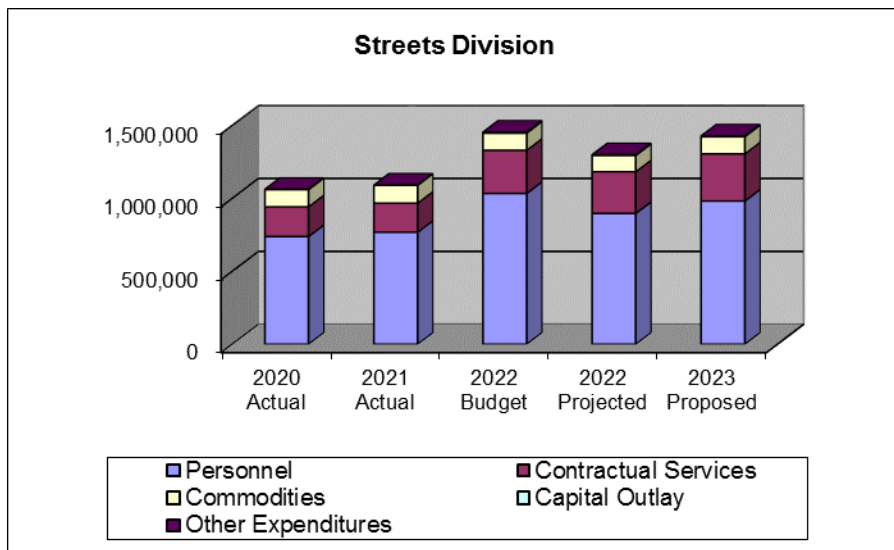
## Budget Summary

The budget level of funding allows the Streets Maintenance Division to operate in FY 2023 as it did in FY 2022.

The decrease in Personnel is due retirements and higher new staff at a lower salary.

There is one expanded level item this year related City Entryway Sign Landscaping that is included in the Contractual Services section of this budget.

### Expenditure by type





Street Maintenance  
 General Fund: 10  
 Org Code: 10035052

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	551,858	562,744	614,018	535,576	605,720
40102	Overtime Pay	40,057	61,300	45,000	42,500	45,000
40104	Stand-by-pay	14,150	10,572	13,700	13,250	13,700
40106	Seasonal Employment	18,078	0	25,000	22,105	25,000
40107	Leave Time Buy-Back	0	304	0	0	0
40108	Longevity Pay	1,850	2,800	2,800	2,800	2,800
40111	Health Care	0	0	164,224	155,000	172,435
40166	Stipends	400	4,200	4,200	4,476	4,476
41101	FICA Expense	46,303	46,469	66,153	47,142	52,955
41102	IMRF Expense	64,936	78,637	98,494	73,018	59,116
<b>Subtotal - Personnel</b>		<b>737,632</b>	<b>767,026</b>	<b>1,033,589</b>	<b>895,867</b>	<b>981,202</b>
<b>Contractual Services</b>						
42015	Maintenance - Other Equip	247	523	2,000	1,200	2,000
42017	Maintenance - Vehicles	4,037	5,350	10,000	9,500	10,000
42022	Equipment Rental	5,259	3,134	5,000	1,500	2,500
42046	Forestry Program <sup>1</sup>	29,508	66,654	55,000	54,000	55,000
42047	Mosquito Abatement	55,608	52,514	55,000	55,000	55,000
42049	Gypsy Moth Spraying	0	0	21,000	20,824	21,000
42054	Dump Fees <sup>2</sup>	11,491	10,612	18,000	12,000	15,000
42060	Sidewalk maintenance <sup>3</sup>	65,870	31,857	65,000	69,711	65,000
42089	Education and Training <sup>4</sup>	1,541	584	3,500	1,500	2,500
42090	Dues and Subscriptions <sup>5</sup>	2,500	1,978	1,000	1,000	1,000
42103	Parkway Tree replacement	14,732	21,173	20,000	12,500	15,000
42106	Landscaping - City properties *	13,382	5,422	40,000	47,500	79,662
<b>Subtotal - Contractual Services</b>		<b>204,174</b>	<b>199,801</b>	<b>295,500</b>	<b>286,235</b>	<b>323,662</b>

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

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

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

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

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

\* - Expanded level item included

Street Maintenance  
 General Fund: 10  
 Org Code: 10035052

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	20,640	25,915	25,000	22,000	25,000
44015	Maintenance - Other Equip	20,989	22,158	20,000	20,000	20,000
44017	Maintenance - Vehicles	43,996	34,454	35,000	35,000	35,000
44022	Safety Equipment	2,453	1,171	2,200	2,200	2,200
44083	Snow & Ice Control <sup>6</sup>	25,220	28,395	22,000	22,000	22,000
44099	Other Parts/Materials	4,298	10,326	13,500	10,000	13,500
<b>Subtotal - Commodities</b>		<b>117,596</b>	<b>122,419</b>	<b>117,700</b>	<b>111,200</b>	<b>117,700</b>
<b>Capital Outlay</b>						
46002	Other Equipment <sup>7</sup>	567	0	5,000	1,000	2,500
<b>Subtotal - Capital Outlay</b>		<b>567</b>	<b>0</b>	<b>5,000</b>	<b>1,000</b>	<b>2,500</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>8</sup>	841	0	850	600	850
49099	Miscellaneous	0	358	500	2,500	500
<b>Subtotal - Other Expenditures</b>		<b>841</b>	<b>358</b>	<b>1,350</b>	<b>3,100</b>	<b>1,350</b>
<b>TOTAL EXPENDITURES</b>		<b>1,060,811</b>	<b>1,089,604</b>	<b>1,453,139</b>	<b>1,297,402</b>	<b>1,426,414</b>

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

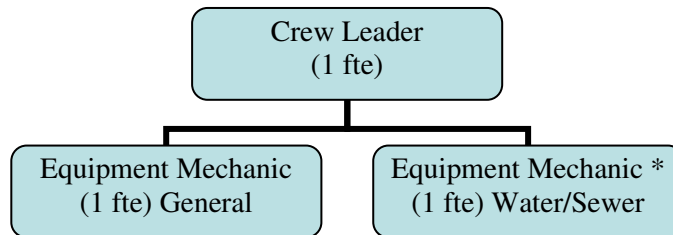
<sup>7</sup> - Miscellaneous equipment; unexpected replacement

<sup>8</sup> - APWA conference

## General Fund - Vehicle Maintenance Division

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time *	2.00	2.00	2.00
Seasonal	0.00	0.00	0.00
<b>Total fte</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



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

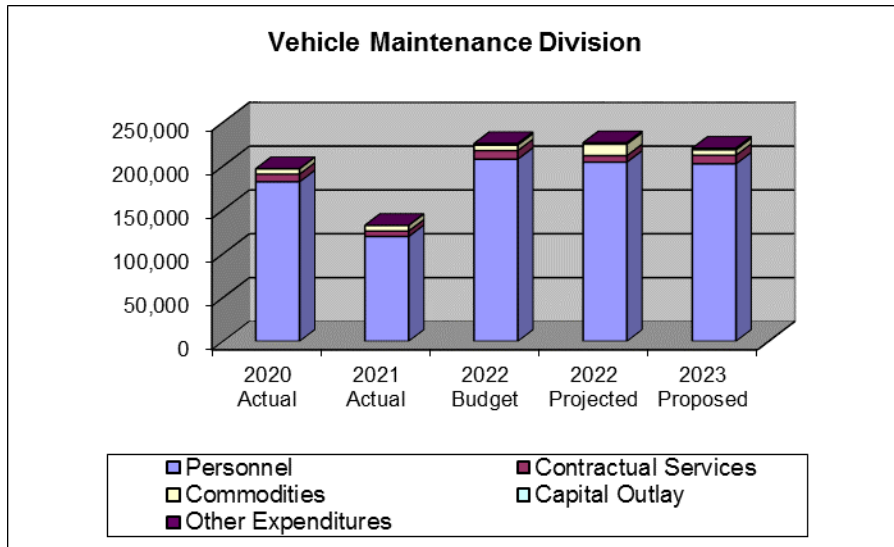
### Narrative

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

## Budget Summary

The budget level of funding allows the Vehicle Maintenance Division to operate in FY 2023 as it did in FY 2022.

### Expenditures by type





Vehicle Maintenance  
 General Fund: 10  
 Org Code: 10015053

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	152,109	98,132	148,964	141,632	143,565
40102	Overtime Pay	210	282	350	225	350
40108	Longevity Pay	1,700	950	950	950	0
40111	Health Care	0	0	28,275	32,446	34,068
40166	Stipends	0	700	700	760	760
41101	FICA Expense	11,585	7,551	11,495	10,925	11,009
41102	IMRF Expense	16,444	12,045	17,115	17,551	12,751
<b>Subtotal - Personnel</b>		<b>182,048</b>	<b>119,660</b>	<b>207,849</b>	<b>204,488</b>	<b>202,504</b>
<b>Contractual Services</b>						
42015	Maintenance - Other Equip <sup>1</sup>	748	957	1,200	850	1,200
42017	Maintenance - Vehicles	122	0	300	0	300
42022	Equipment Rental	0	145	0	48	0
42089	Education and Training <sup>2</sup>	0	0	300	0	300
42090	Dues and Subscriptions <sup>3</sup>	7,852	5,057	8,000	6,500	8,000
<b>Subtotal - Contractual Services</b>		<b>8,722</b>	<b>6,159</b>	<b>9,800</b>	<b>7,398</b>	<b>9,800</b>
<b>Commodities</b>						
44001	Gasoline	737	426	800	450	800
44002	Postage/Shipping	0	0	0	0	0
44015	Maintenance - Other Equip	1,893	2,623	2,000	2,000	2,000
44017	Maintenance - Vehicles	1,318	1,050	1,000	8,400	1,000
44022	Safety Equipment	0	118	250	50	250
44099	Other Parts/Materials	2,173	2,160	2,200	2,200	2,200
<b>Subtotal - Commodities</b>		<b>6,121</b>	<b>6,377</b>	<b>6,250</b>	<b>13,100</b>	<b>6,250</b>
<b>Capital Outlay</b>						
46002	Other Equipment	0	0	1,500	1,500	1,500
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Other Expenditures</b>						
49004	Conferences/Meetings <sup>4</sup>	0	0	100	0	100
49099	Miscellaneous	0	0	100	0	100
<b>Subtotal - Other Expenditures</b>		<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>
<b>TOTAL EXPENDITURES</b>		<b>196,891</b>	<b>132,196</b>	<b>225,599</b>	<b>226,486</b>	<b>220,254</b>

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

<sup>2</sup> - ASE training

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

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

## Road & Bridge Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total fte</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

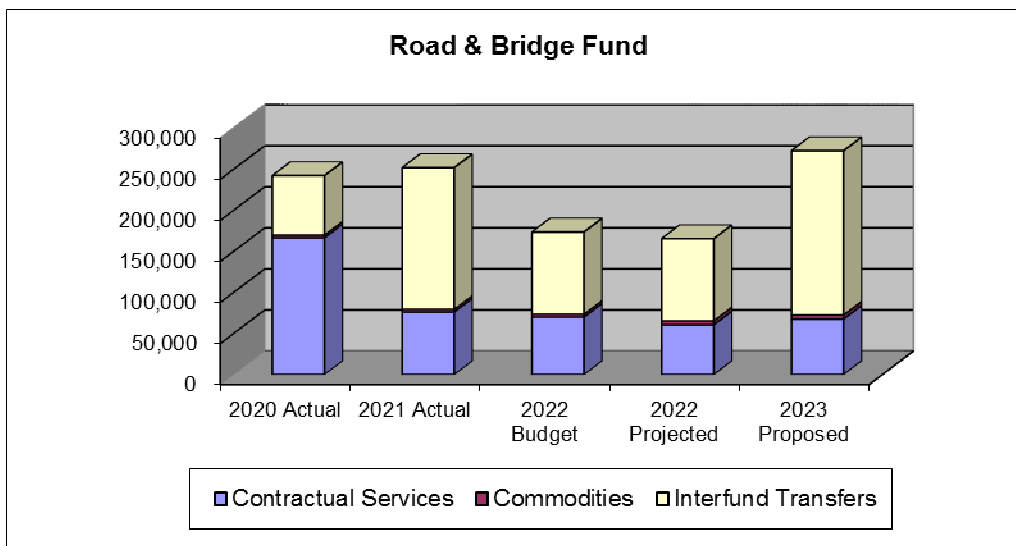
The Road and Bridge Fund is a special revenue fund that is funded by Property Taxes and interest income, which are used to support the Capital Projects Fund, City roadway signage, striping, restoration due to utility operations, minor patchwork, and some natural gas street lights.

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

### Budget Summary

The budget level of funding allows the Road and Bridge Fund to operate the same in FY 2023 as it did in FY 2022.

### Expenditures by type



**ROAD & BRIDGE FUND**  
Fund: 20

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31155	R.E. Taxes-Current	240,152	238,255	240,000	246,500	240,000
32020	Replacement Tax	3,240	3,055	3,000	4,500	3,500
<b>Subtotal - Real Estate Taxes</b>		<b>243,392</b>	<b>241,309</b>	<b>243,000</b>	<b>251,000</b>	<b>243,500</b>
<b>Investment Income</b>						
37000	Interest on Investment	2,523	223	200	75	150
<b>Subtotal - Investment Income</b>		<b>2,523</b>	<b>223</b>	<b>200</b>	<b>75</b>	<b>150</b>
<b>TOTAL REVENUE</b>		<b>245,915</b>	<b>241,532</b>	<b>243,200</b>	<b>251,075</b>	<b>243,650</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42040	Traffic Signs/Traffic Control	1,127	15,554	15,000	8,500	12,500
42082	Pavement Striping	0	0	0	0	0
42084	Road Resurfacing/Repair	136,217	1,394	0	0	0
42110	Street Sweeping	29,112	59,188	55,000	52,000	55,000
<b>Subtotal - Contractual Services</b>		<b>166,456</b>	<b>76,137</b>	<b>70,000</b>	<b>60,500</b>	<b>67,500</b>
<b>Commodities</b>						
44052	Natural Gas Utilities - Royal Oaks	3,396	3,367	3,500	4,950	5,000
44099	Other Parts/Materials	0	0	0	0	0
<b>Subtotal - Commodities</b>		<b>3,396</b>	<b>3,367</b>	<b>3,500</b>	<b>4,950</b>	<b>5,000</b>
<b>Interfund Transfers</b>						
48001	To General Fund	72,409	72,409	0	0	0
48021	To Motor Fuel Tax	0	0	0	0	0
48050	To Capital Projects Fund	0	0	0	0	0
48070	To CERF	0	100,000	100,000	100,000	200,000
<b>Subtotal - Interfund Transfers</b>		<b>72,409</b>	<b>172,409</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>
<b>TOTAL EXPENDITURES</b>		<b>242,261</b>	<b>251,913</b>	<b>173,500</b>	<b>165,450</b>	<b>272,500</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>3,654</b>	<b>(10,381)</b>	<b>69,700</b>	<b>85,625</b>	<b>(28,850)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>185,727</b>	<b>189,381</b>	<b>179,000</b>	<b>179,000</b>	<b>264,625</b>
<b>Net Change</b>		<b>3,654</b>	<b>(10,381)</b>	<b>69,700</b>	<b>85,625</b>	<b>(28,850)</b>
<b>Ending</b>		<b>189,381</b>	<b>179,000</b>	<b>248,700</b>	<b>264,625</b>	<b>235,775</b>

# Motor Fuel Tax Fund

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

## Narrative

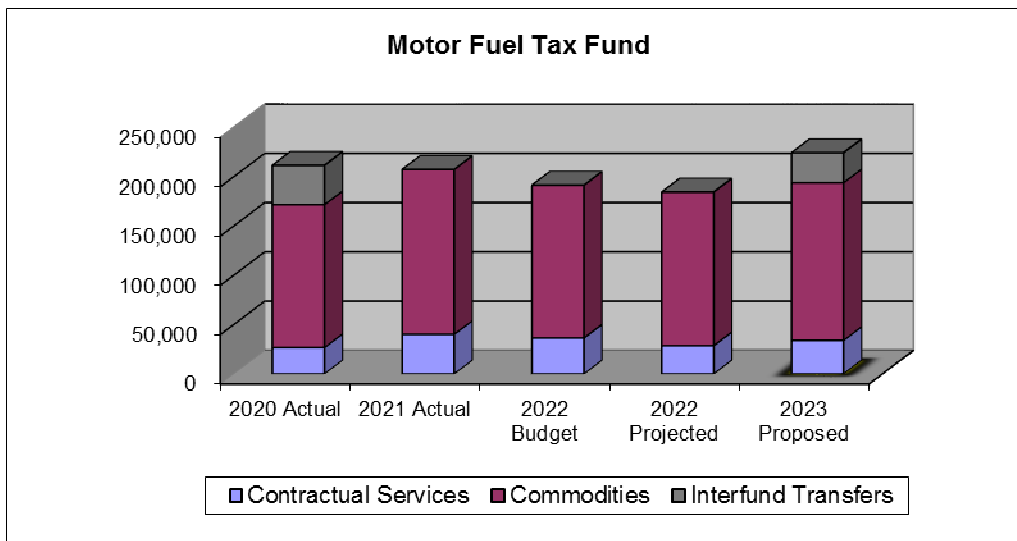
The Motor Fuel Tax Fund is a special revenue fund established to account for the municipal portion of motor fuel tax revenues, collected and distributed by the State of Illinois, which are used to pay for the maintenance and improvement of City streets, streetlights, and salt purchases. Revenues for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

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

## Budget Summary

The budget level of funding allows the Motor Fuel Tax Fund to operate the same in FY 2023 as it did in FY 2022.

## Expenditures by type



**MOTOR FUEL TAX FUND**  
Fund: 21

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Intergovernmental</b>						
32015	Allotments	508,136	946,771	800,000	785,000	585,000
<b>Subtotal - Intergovernmental</b>		<b>508,136</b>	<b>946,771</b>	<b>800,000</b>	<b>785,000</b>	<b>585,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	2,410	1,485	900	1,500	2,000
<b>Subtotal - Investment Income</b>		<b>2,410</b>	<b>1,485</b>	<b>900</b>	<b>1,500</b>	<b>2,000</b>
<b>Interfund Transfers</b>						
38020	Road & Bridge	0	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>510,546</b>	<b>948,256</b>	<b>800,900</b>	<b>786,500</b>	<b>587,000</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42010	Street Light Maintenance <sup>1</sup>	20,087	37,631	30,000	25,000	30,000
42040	Traffic Signal Maintenance <sup>2</sup>	6,634	2,601	6,500	3,721	4,000
42184	Road Repair	0	0	0	0	0
<b>Subtotal - Contractual Services</b>		<b>26,721</b>	<b>40,232</b>	<b>36,500</b>	<b>28,721</b>	<b>34,000</b>
<b>Commodities</b>						
44051	Electric Utilities <sup>3</sup>	95,681	96,798	90,000	93,320	95,000
44083	Snow & Ice Control <sup>4</sup>	49,262	70,435	65,000	62,500	65,000
<b>Subtotal - Commodities</b>		<b>144,943</b>	<b>167,233</b>	<b>155,000</b>	<b>155,820</b>	<b>160,000</b>
<b>Interfund Transfers</b>						
48050	To Capital Projects Fund	40,000	0	0	0	30,400
<b>Subtotal - Interfund Transfers</b>		<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,400</b>
<b>TOTAL EXPENDITURES</b>		<b>211,664</b>	<b>207,465</b>	<b>191,500</b>	<b>184,541</b>	<b>224,400</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>298,882</b>	<b>740,791</b>	<b>609,400</b>	<b>601,959</b>	<b>362,600</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>621,303</b>	<b>920,185</b>	<b>1,660,976</b>	<b>1,660,976</b>	<b>2,262,935</b>
<b>Net Change</b>		<b>298,882</b>	<b>740,791</b>	<b>609,400</b>	<b>601,959</b>	<b>362,600</b>
<b>Ending</b>		<b>920,185</b>	<b>1,660,976</b>	<b>2,270,376</b>	<b>2,262,935</b>	<b>2,625,535</b>

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

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

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

<sup>4</sup> - Salt

# Tourism Fund

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.75	0.75	0.75
Total FTE	0.75	0.75	0.75

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

## Narrative

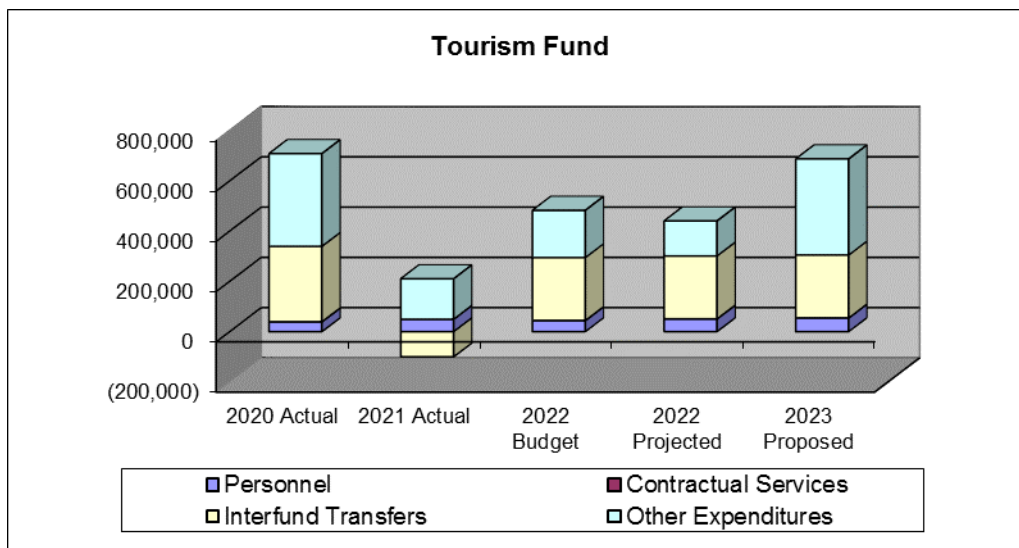
The Tourism Fund is a special revenue fund established to account for the tourism/special event activities of the City. The primary revenue source for this fund is from Hotel/Motel taxes. The City receives 5% of room fees from the two hotels within the City limits.

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

## Budget Summary

The budget level of funding allows the Tourism Fund to operate in FY 2023 the same as it did in FY 2022, with the resumption of Prairie Fest. That being said, due to COVID-19 the City was doing fewer special events than in the past. There has been significant downward pressure on the main revenue source for this Fund, being Hotel/Motel room tax, however we have seen some recover in the latter part of FY 2022.

## Expenditures by type



**TOURISM FUND**  
Fund: 22

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
32030	Hotel Tax	343,127	100,576	125,000	300,000	325,000
32065 *	Video Gaming	0	0	0	0	0
<b>Subtotal - Other Taxes</b>		<b>343,127</b>	<b>100,576</b>	<b>125,000</b>	<b>300,000</b>	<b>325,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	4,429	111	100	65	115
<b>Subtotal - Investment Earnings</b>		<b>4,429</b>	<b>111</b>	<b>100</b>	<b>65</b>	<b>115</b>
<b>Miscellaneous</b>						
35035	Sign board rent	0	0	0	0	20,000
35050	Senior Bus Fees	2,633	54	1,500	600	900
39405	Prairie Fest Revenue	129,469	0	0	0	130,000
39999	Miscellaneous	301	465	0	300	0
<b>Subtotal - Miscellaneous</b>		<b>132,403</b>	<b>519</b>	<b>1,500</b>	<b>900</b>	<b>150,900</b>
<b>TOTAL - REVENUE</b>		<b>479,959</b>	<b>101,206</b>	<b>126,600</b>	<b>300,965</b>	<b>476,015</b>

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

**TOURISM FUND**  
Fund: 22

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>EXPENDITURES</b>						
<b>Personnel</b>						
40105	Part-time Employment	35,276	44,745	40,000	46,000	49,500
41101	FICA Expense	2,841	3,425	3,060	3,519	3,787
<b>Subtotal - Personnel</b>		<b>38,117</b>	<b>48,170</b>	<b>43,060</b>	<b>49,519</b>	<b>53,287</b>
<b>Contractual Services</b>						
42017	Maintenance - Vehicles	68	40	300	40	150
42038	Public Transportation (Van Lease)	1,122	1,200	1,200	1,200	1,200
<b>Subtotal - Contractual Services</b>		<b>1,190</b>	<b>1,240</b>	<b>1,500</b>	<b>1,240</b>	<b>1,350</b>
<b>Commodities</b>						
44001	Gasoline	1,510	1,147	1,800	1,385	1,800
44017	Maintenance - Vehicles	195	0	250	75	150
<b>Subtotal - Commodities</b>		<b>1,705</b>	<b>1,147</b>	<b>2,050</b>	<b>1,460</b>	<b>1,950</b>
<b>Interfund Transfers</b>						
48010	To General Fund	250,000	(100,000)	250,000	250,000	250,000
48050	To Capital Projects Fund	50,000	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>300,000</b>	<b>(100,000)</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Other Expenditures</b>						
49025	Convention/Visitors Bureau <sup>1</sup>	27,863	25,656	45,800	17,500	35,000
49032	Wood Dale Historical	7,000	13,000	7,000	7,000	7,000
49033	Veteran's Memorial	(162)	0	0	812	0
49036	Community Events <sup>2</sup>	215,226	44,638	75,000	73,500	225,000
49037	Streetscape Committee	0	0	3,000	0	10,000
49040	Student Essay Contest	2,100	0	0	0	0
49050	Community Signage	43,101	32,220	25,000	17,500	75,000
49055	Economic Development <sup>3</sup>	53,621	44,420	30,000	22,500	27,500
49070	Community Donations	1,500	0	2,000	0	2,000
49094	Seasonal Decorations	18,722	715	0	743	1,000
<b>Subtotal - Other Expenditures</b>		<b>368,971</b>	<b>160,649</b>	<b>187,800</b>	<b>139,555</b>	<b>382,500</b>
<b>TOTAL EXPENDITURES</b>		<b>709,983</b>	<b>111,206</b>	<b>484,410</b>	<b>441,774</b>	<b>689,087</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>(230,024)</b>	<b>(10,000)</b>	<b>(357,810)</b>	<b>(140,809)</b>	<b>(213,072)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>472,925</b>	<b>242,901</b>	<b>232,901</b>	<b>232,901</b>	<b>92,092</b>
<b>Net Change</b>		<b>(230,024)</b>	<b>(10,000)</b>	<b>(357,810)</b>	<b>(140,809)</b>	<b>(213,072)</b>
<b>Ending</b>		<b>242,901</b>	<b>232,901</b>	<b>(124,909)</b>	<b>92,092</b>	<b>(120,980)</b>

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

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

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



# Narcotics Forfeiture Fund

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
Total fte	0.00	0.00	0.00

No employees are budgeted out of this fund.

## Narrative

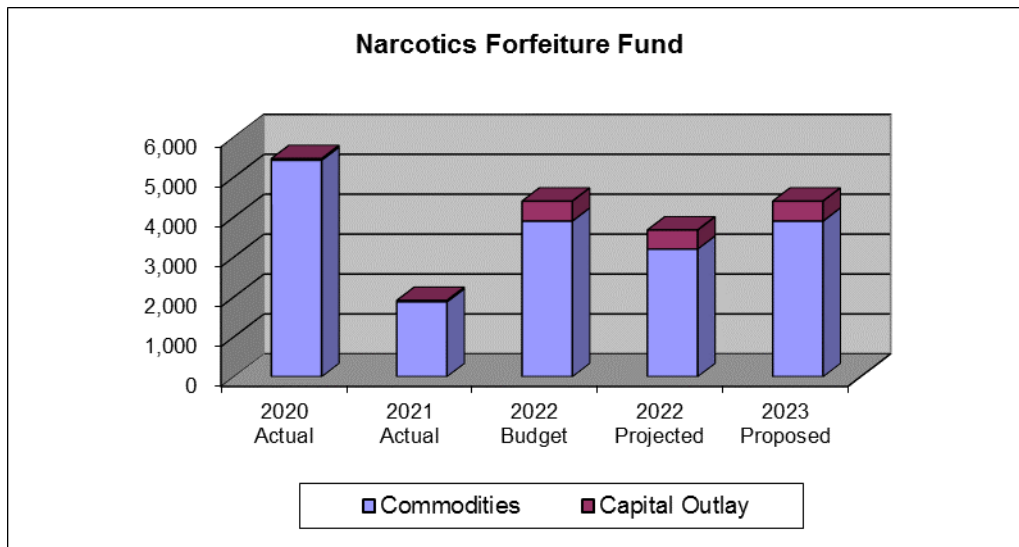
The Narcotics Forfeiture Fund is a special revenue fund established to account for the deposit of local seizure/forfeited monies associated with narcotics investigations. This includes local seizures and assists to federal agencies such as the DEA. These funds can only be used to further narcotics enforcement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

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

## Budget Summary

The budget level of funding allows the Narcotics Forfeiture Fund to operate in FY 2023 the same as it did in FY 2022.

## Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Investment Income</b>						
37000	Interest on Investment	264	29	30	28	30
<b>Subtotal - Investment Income</b>		<b>264</b>	<b>29</b>	<b>30</b>	<b>28</b>	<b>30</b>
<b>Miscellaneous</b>						
36091	Forfeited Funds	(2,132)	0	0	0	0
36092	Seizure Monies	3,518	42	0	0	0
39880	Auction Proceeds	0	0	0	0	0
39999	Miscellaneous	0	0	0	0	0
<b>Subtotal - Miscellaneous</b>		<b>1,386</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>1,650</b>	<b>71</b>	<b>30</b>	<b>28</b>	<b>30</b>
<b>EXPENDITURES</b>						
<b>Commodities</b>						
44049	Canine Unit Expenses	5,424	1,876	3,900	3,200	3,900
<b>Subtotal - Commodities</b>		<b>5,424</b>	<b>1,876</b>	<b>3,900</b>	<b>3,200</b>	<b>3,900</b>
<b>Capital Outlay</b>						
46012	Police Equipment	40	35	500	478	500
<b>Subtotal - Capital Outlay</b>		<b>40</b>	<b>35</b>	<b>500</b>	<b>478</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>		<b>5,464</b>	<b>1,911</b>	<b>4,400</b>	<b>3,678</b>	<b>4,400</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>(3,814)</b>	<b>(1,840)</b>	<b>(4,370)</b>	<b>(3,650)</b>	<b>(4,370)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>33,078</b>	<b>29,264</b>	<b>27,424</b>	<b>27,424</b>	<b>23,774</b>
<b>Net Change</b>		<b>(3,814)</b>	<b>(1,840)</b>	<b>(4,370)</b>	<b>(3,650)</b>	<b>(4,370)</b>
<b>Ending</b>		<b>29,264</b>	<b>27,424</b>	<b>23,054</b>	<b>23,774</b>	<b>19,404</b>

## Thorndale Corridor TIF District #1 Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total fte</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

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

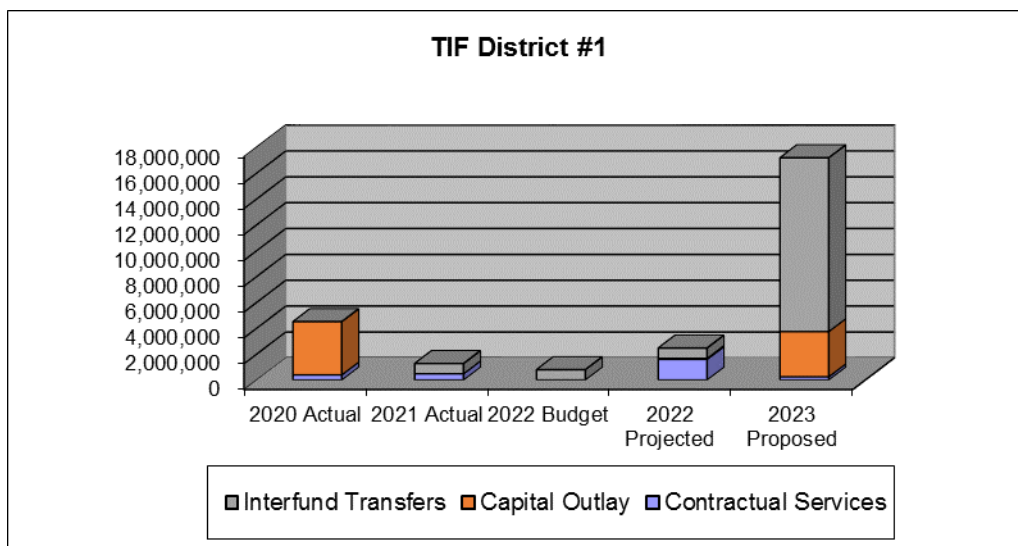
This fund is reported as a Major Fund in the City’s ACFR.

### Budget Summary

The budget level of funding allows the TIF District #1 Fund to operate in a similar manner in FY 2023 as it did in FY 2022.

This significant increase in Interfund Transfers is related to the construction of the new Public Works facility.

### Expenditures by type



TIF District #1 - Thorndale  
Fund: 24

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31155	R.E. Taxes-Current	1,878,894	2,257,571	2,500,000	2,400,000	2,600,000
<b>Subtotal - Real Estate Taxes</b>		<b>1,878,894</b>	<b>2,257,571</b>	<b>2,500,000</b>	<b>2,400,000</b>	<b>2,600,000</b>
<b>Bond Proceeds</b>						
39300	Bond Proceeds	0	0	0	15,500,000	0
<b>Subtotal - Bond Proceeds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,500,000</b>	<b>0</b>
<b>Investment Income</b>						
37000	Interest on Investment	25,243	2,444	500	975	1,250
<b>Subtotal - Investment Income</b>		<b>25,243</b>	<b>2,444</b>	<b>500</b>	<b>975</b>	<b>1,250</b>
<b>TOTAL REVENUE</b>		<b>1,904,137</b>	<b>2,260,015</b>	<b>2,500,500</b>	<b>17,900,975</b>	<b>2,601,250</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42034	Professional Services <sup>1</sup>	393,669	481,385	0	1,600,000	250,000
<b>Subtotal - Contractual Services</b>		<b>393,669</b>	<b>481,385</b>	<b>0</b>	<b>1,600,000</b>	<b>250,000</b>
<b>Capital Outlay</b>						
46040	Purchase of Property	4,121,000	0	0	73,900	3,500,000
<b>Subtotal - Capital Outlay</b>		<b>4,121,000</b>	<b>0</b>	<b>0</b>	<b>73,900</b>	<b>3,500,000</b>
<b>Interfund Transfers</b>						
48050	Capital Projects Fund	0	0	800,000	800,000	13,444,876
48063	Water/Serwer Fund	0	793,610	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>793,610</b>	<b>800,000</b>	<b>800,000</b>	<b>13,444,876</b>
<b>TOTAL EXPENDITURES</b>		<b>4,514,669</b>	<b>1,274,995</b>	<b>800,000</b>	<b>2,473,900</b>	<b>17,194,876</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>(2,610,532)</b>	<b>985,020</b>	<b>1,700,500</b>	<b>15,427,075</b>	<b>(14,593,626)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>2,696,522</b>	<b>85,990</b>	<b>1,071,010</b>	<b>1,071,010</b>	<b>16,498,085</b>
<b>Net Change</b>		<b>(2,610,532)</b>	<b>985,020</b>	<b>1,700,500</b>	<b>15,427,075</b>	<b>(14,593,626)</b>
<b>Ending</b>		<b>85,990</b>	<b>1,071,010</b>	<b>2,771,510</b>	<b>16,498,085</b>	<b>1,904,459</b>

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

## Town Center TIF District #2 Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

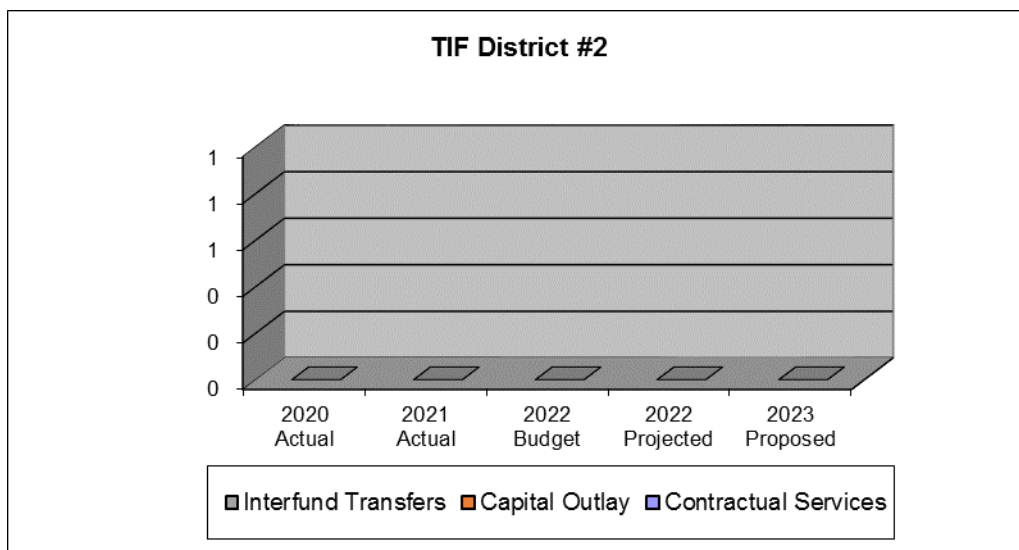
This Fund is to be used to account for the revenues and expenditures related the City’s TIF that was created during FY 2019.

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

### Budget Summary

There are currently no expenses related to the Fund during FY 2023. Any expenses would need to come before the Council before they are approved and paid out.

### Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31155	R.E. Taxes-Current	0	50,704	75,000	53,000	55,000
<b>Subtotal - Real Estate Taxes</b>		<b>0</b>	<b>50,704</b>	<b>75,000</b>	<b>53,000</b>	<b>55,000</b>
<b>Bond Proceeds</b>						
39300	Bond Proceeds	0	0	0	0	0
<b>Subtotal - Bond Proceeds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Investment Income</b>						
37000	Interest on Investment	0	4	6	4	10
<b>Subtotal - Investment Income</b>		<b>0</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>10</b>
<b>TOTAL REVENUE</b>		<b>0</b>	<b>50,708</b>	<b>75,006</b>	<b>53,004</b>	<b>55,010</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42034	Professional Services <sup>1</sup>	0	0	0	0	0
<b>Subtotal - Contractual Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
46040	Purchase of Property	0	0	0	0	0
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfers</b>						
48062	Water/Sewer Capital Projects	0	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>0</b>	<b>50,708</b>	<b>75,006</b>	<b>53,004</b>	<b>55,010</b>
<b>Fund Balance</b>						
	<b>Beginning</b>	<b>0</b>	<b>0</b>	<b>50,708</b>	<b>50,708</b>	<b>103,712</b>
	<b>Net Change</b>	<b>0</b>	<b>50,708</b>	<b>75,006</b>	<b>53,004</b>	<b>55,010</b>
	<b>Ending</b>	<b>0</b>	<b>50,708</b>	<b>125,714</b>	<b>103,712</b>	<b>158,722</b>

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

## General Capital Projects Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

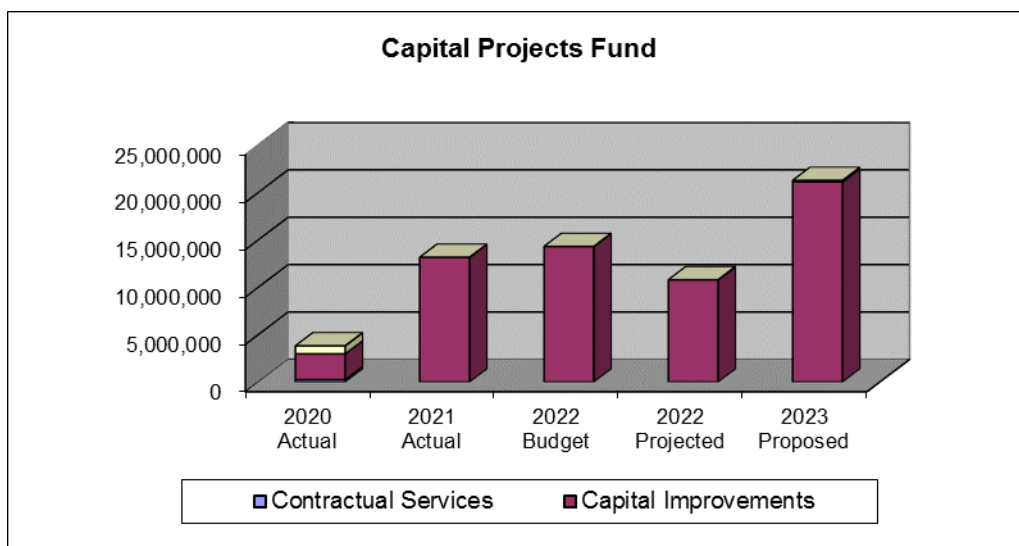
The General Capital Projects Fund is a capital projects type of fund established with transfers from other funds, to account for the acquisition and construction of capital assets of governmental fund operations. Capital Projects revenues are received from the Utility Tax on electric and natural gas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

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

### Budget Summary

This funding level allows the General Capital Projects Fund to operate in FY 2023 as it did in FY 2022. The significant increase in FY 2023 is related to the construction of the new Public Works facility. Costs/projects associated with the CIP were discussed at the annual CIP meeting.

### Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
32055	Non-Home Rule Sales Tax	2,369,386	2,296,936	2,675,000	2,700,000	2,750,000
32280	Utility Tax Revenue	737,484	735,111	825,000	825,000	825,000
<b>Subtotal - Taxes</b>		<b>3,106,870</b>	<b>3,032,047</b>	<b>3,500,000</b>	<b>3,525,000</b>	<b>3,575,000</b>
<b>Intergovernmental</b>						
34004	From IEMA	0	0	1,100,000	1,100,000	0
34010	From IDOT	0	37,069	0	0	380,899
31309	DCEO Grant	0	75,000	0	0	3,000,000
<b>Subtotal - Intergovernmental</b>		<b>0</b>	<b>112,069</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>3,380,899</b>
<b>Bond Proceeds</b>						
39300	Bond Proceeds	9,615,204	0	7,500,000	7,500,000	0
<b>Subtotal - Bond Proceeds</b>		<b>9,615,204</b>	<b>0</b>	<b>7,500,000</b>	<b>7,500,000</b>	<b>0</b>
<b>Investment Income</b>						
37000	Interest on Investment	6,673	1,377	10,000	1,500	1,000
37150	Realized Gain/Loss on Investments	178	(481)	0	0	0
<b>Subtotal - Investment Income</b>		<b>6,851</b>	<b>896</b>	<b>10,000</b>	<b>1,500</b>	<b>1,000</b>
<b>Interfund Transfers</b>						
38021	Motor Fuel Tax Fund	40,000	0	0	0	30,400
38022	Tourism Fund	50,000	0	0	0	0
38024	TIF #1	0	0	800,000	800,000	13,444,876
38060	Commuter Parking Lot	0	175,000	200,000	200,000	0
<b>Subtotal - Interfund Transfers</b>		<b>90,000</b>	<b>175,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>13,475,276</b>
<b>TOTAL REVENUE</b>		<b>12,818,925</b>	<b>3,320,012</b>	<b>13,110,000</b>	<b>13,126,500</b>	<b>20,432,175</b>



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42034	Professional Services	252,385	499	0	0	0
42080	Intersection Feasibility	0	0	0	0	0
<b>Subtotal - Contractual Services</b>		<b>252,385</b>	<b>499</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Improvements</b>						
46031	Street Improvements	302,973	846,026	2,640,404	1,745,404	5,072,415
46032	Sidewalk/Curb Improvements	0	0	0	0	0
46033	Bridge Improvements	476	176,123	0	125,103	152,000
46034	Storm Sewer	1,260,725	10,381,622	7,500,001	5,383,533	670,001
46036	Public Works	12,585	40,899	800,000	800,000	13,444,876
46037	City Hall Improvements	0	793,944	0	0	0
46039	Police Department Improvements	59,656	129,149	663,000	496,744	65,750
46042	GIS	0	0	0	0	0
46043	Information Technology	2,960	73,783	75,000	75,000	0
46053	Street Lights	29,039	1,006	30,000	1,006	100,000
46056	Citywide Initiatives	941,589	626,020	1,792,750	1,818,364	249,000
46058	Façade Program	11,721	32,531	0	0	0
46063	Elgin O'Hare	10,832	7,231	0	0	0
46064	Wood Dale & Irving Safety Project	0	0	0	0	0
46068	O'Hare Noise	16,952	7,958	0	0	0
49055	Economic Development	75,411	41,216	800,000	340,000	1,360,000
<b>Subtotal - Capital Improvements</b>		<b>2,724,919</b>	<b>13,157,508</b>	<b>14,301,155</b>	<b>10,785,154</b>	<b>21,114,042</b>
<b>Principal Payments</b>						
45050	Principal - 2020A	0	360,000	275,000	275,000	285,000
<b>Subtotal - Principal Payments</b>		<b>0</b>	<b>360,000</b>	<b>275,000</b>	<b>275,000</b>	<b>285,000</b>
<b>Interest Payments</b>						
47050	Interest - 2020A	0	235,735	271,938	271,938	260,938
<b>Subtotal - Interest Payments</b>		<b>0</b>	<b>235,735</b>	<b>271,938</b>	<b>271,938</b>	<b>260,938</b>
<b>Interfund Transfers</b>						
48010	Transfer to General Fund	837,947	0	0	0	150,000
<b>Subtotal - Interfund Transfers</b>		<b>837,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>TOTAL EXPENDITURES</b>		<b>3,815,251</b>	<b>13,753,742</b>	<b>14,848,092</b>	<b>11,332,092</b>	<b>21,809,979</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>9,003,674</b>	<b>(10,433,730)</b>	<b>(1,738,092)</b>	<b>1,794,408</b>	<b>(1,377,804)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>1,823,440</b>	<b>10,827,114</b>	<b>393,384</b>	<b>393,384</b>	<b>2,187,792</b>
<b>Net Change</b>		<b>9,003,674</b>	<b>(10,433,730)</b>	<b>(1,738,092)</b>	<b>1,794,408</b>	<b>(1,377,804)</b>
<b>Ending</b>		<b>10,827,114</b>	<b>393,384</b>	<b>(1,344,708)</b>	<b>2,187,792</b>	<b>809,988</b>

## Land Acquisition Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

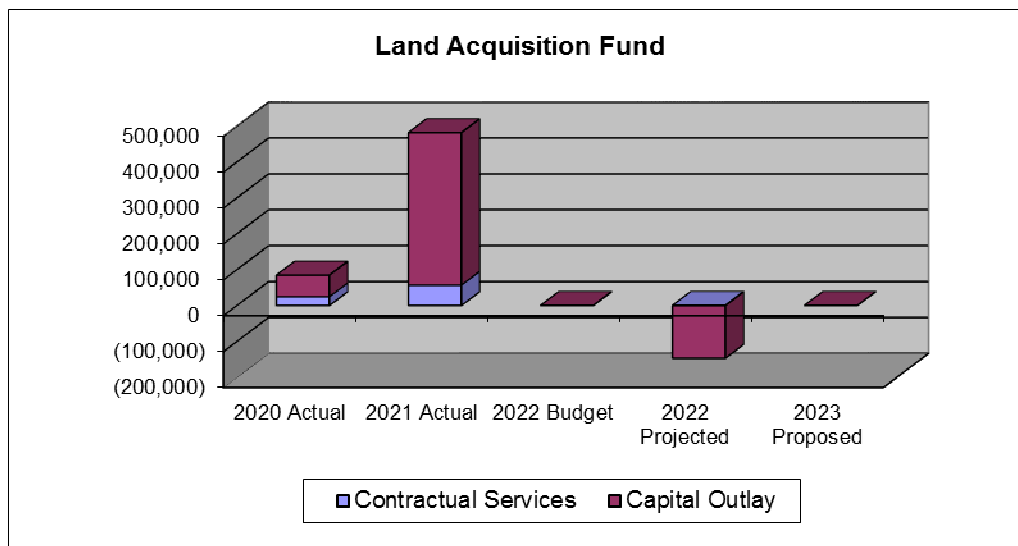
Land Acquisition Fund – A capital projects fund established to account for the City’s land acquisition expenditures.

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

### Budget Summary

There are currently no planned expenditures out of this Fund for FY 2023 as presented, however that could change as the fiscal year progresses. Any land acquisition would be contingent upon appraisals and Council approval.

### Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Investment Earnings</b>						
37000	Interest on Investment	0	0	0	0	0
39205	Harris Bank	5,000	5,000	5,000	5,000	5,000
<b>Subtotal - Investment Earnings</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Interfund Transfers</b>						
38001	From General Fund	79,509	476,670	0	0	0
38041	From General Capital Projects	0	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>79,509</b>	<b>476,670</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous</b>						
37030	Line of Credit Proceeds	0	0	0	0	0
<b>Subtotal - Miscellaneous</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>84,509</b>	<b>481,670</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>EXPENDITURES</b>						
<b>Contractual Services</b>						
42101	Real Estate Taxes	24,584	56,895	0	127	0
<b>Subtotal - Contractual Services</b>		<b>24,584</b>	<b>56,895</b>	<b>0</b>	<b>127</b>	<b>0</b>
<b>Capital Outlay</b>						
46040	Purchase of Property	59,925	424,775	0	(146,461)	0
<b>Subtotal - Capital Outlay</b>		<b>59,925</b>	<b>424,775</b>	<b>0</b>	<b>(146,461)</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>84,509</b>	<b>481,670</b>	<b>0</b>	<b>(146,334)</b>	<b>0</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>0</b>	<b>0</b>	<b>5,000</b>	<b>151,334</b>	<b>5,000</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,334</b>
<b>Net Change</b>		<b>0</b>	<b>0</b>	<b>5,000</b>	<b>151,334</b>	<b>5,000</b>
<b>Ending</b>		<b>0</b>	<b>0</b>	<b>5,000</b>	<b>151,334</b>	<b>156,334</b>

## Commuter Parking Lot Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

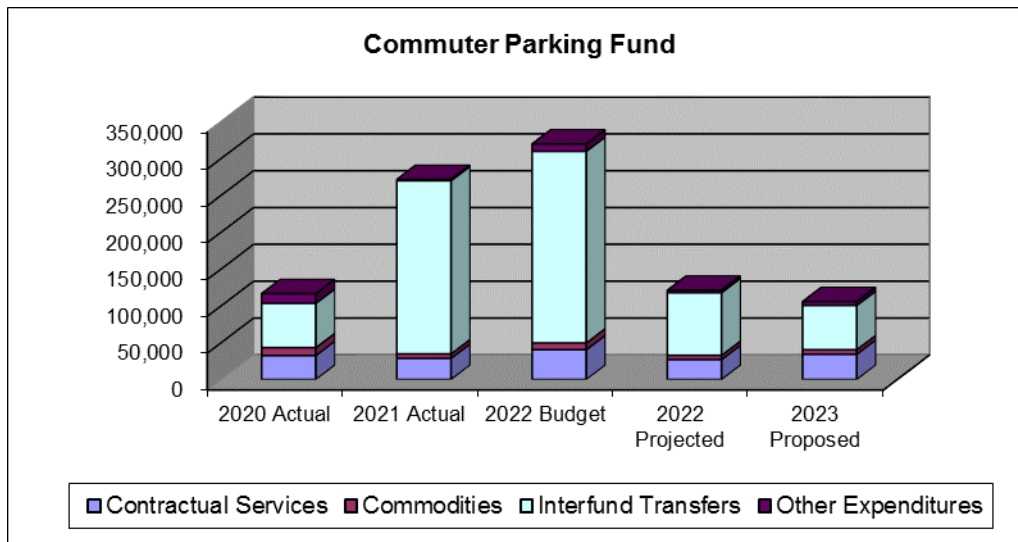
The Commuter Parking Lot Fund is an enterprise fund established to account for the operations of the Metra parking lot owned and maintained by the City. The primary revenue source is quarterly parking passes and daily parking fees. These monies are to be used for the maintenance and upkeep of the lot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

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

### Budget Summary

The budget level of funding allows the Commuter Parking Lot Fund to operate the same in FY 2023 as it did in FY 2022 operationally. Ridership is still down significantly due to the ongoing COVID-19 pandemic.

### Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Charges for Services</b>						
33014	Daily Parking Fees	64,921	6,881	35,000	11,750	20,000
35070	Parking Permits	43,645	7,223	27,500	9,000	11,500
35075	Bicycle Locker Rental	50	0	50	50	50
36020	Parking Fines	480	175	1,000	150	500
<b>Subtotal - Charges for Service</b>		<b>109,096</b>	<b>14,279</b>	<b>63,550</b>	<b>20,950</b>	<b>32,050</b>
<b>Investment Income</b>						
37000	Interest on Investment	272	36	45	40	45
<b>Subtotal - Investment Income</b>		<b>272</b>	<b>36</b>	<b>45</b>	<b>40</b>	<b>45</b>
<b>Miscellaneous</b>						
35080	Metra Depot Rent	300	0	120	0	0
<b>Subtotal - Miscellaneous</b>		<b>300</b>	<b>0</b>	<b>120</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>109,668</b>	<b>14,315</b>	<b>63,715</b>	<b>20,990</b>	<b>32,095</b>

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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>EXPENSES</b>						
<b>Contractual Services</b>						
42005	Printing	450	450	450	652	675
42011	Maint - Equipment/Grounds <sup>1</sup>	3,652	5,589	10,000	7,000	8,500
42023	Property Rental	0	0	0	0	0
42034	Professional services	28,448	22,738	30,000	19,257	25,000
<b>Subtotal - Contractual Services</b>		<b>32,550</b>	<b>28,777</b>	<b>40,450</b>	<b>26,909</b>	<b>34,175</b>
<b>Commodities</b>						
44011	Maint-Building/Grounds	6,442	1,773	5,000	1,682	2,000
44051	Electric Utilities	4,287	4,197	4,250	4,204	4,300
<b>Subtotal - Commodities</b>		<b>10,729</b>	<b>5,970</b>	<b>9,250</b>	<b>5,886</b>	<b>6,300</b>
<b>Interfund Transfers</b>						
48010	General Fund	60,000	60,000	60,000	60,000	60,000
48050	General Capital Projects	0	175,000	200,000	25,000	0
<b>Subtotal - Interfund Transfers</b>		<b>60,000</b>	<b>235,000</b>	<b>260,000</b>	<b>85,000</b>	<b>60,000</b>
<b>Other Expenditures</b>						
49100	Credit Card Processing Fees	13,218	1,734	10,000	3,250	5,200
<b>Subtotal - Other Expenditures</b>		<b>13,218</b>	<b>1,734</b>	<b>10,000</b>	<b>3,250</b>	<b>5,200</b>
<b>Total Operating Expenses</b>		<b>116,497</b>	<b>271,481</b>	<b>319,700</b>	<b>121,045</b>	<b>105,675</b>
<b>Operating Expenses before depreciation</b>		<b>(6,829)</b>	<b>(257,166)</b>	<b>(255,985)</b>	<b>(100,055)</b>	<b>(73,580)</b>
49092	Depreciation	66,099	63,792	66,099	63,850	64,000
<b>TOTAL EXPENSES</b>		<b>182,596</b>	<b>335,273</b>	<b>385,799</b>	<b>184,895</b>	<b>169,675</b>
<b>Change in Net Position</b>		<b>(72,928)</b>	<b>(320,958)</b>	<b>(322,084)</b>	<b>(163,905)</b>	<b>(137,580)</b>
<b>Net Postion</b>						
<b>Beginning</b>		<b>1,564,364</b>	<b>1,491,436</b>	<b>1,170,478</b>	<b>1,170,478</b>	<b>1,006,573</b>
<b>Net Change</b>		<b>(72,928)</b>	<b>(320,958)</b>	<b>(322,084)</b>	<b>(163,905)</b>	<b>(137,580)</b>
<b>Ending</b>		<b>1,491,436</b>	<b>1,170,478</b>	<b>848,394</b>	<b>1,006,573</b>	<b>868,993</b>

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

## Sanitation Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

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

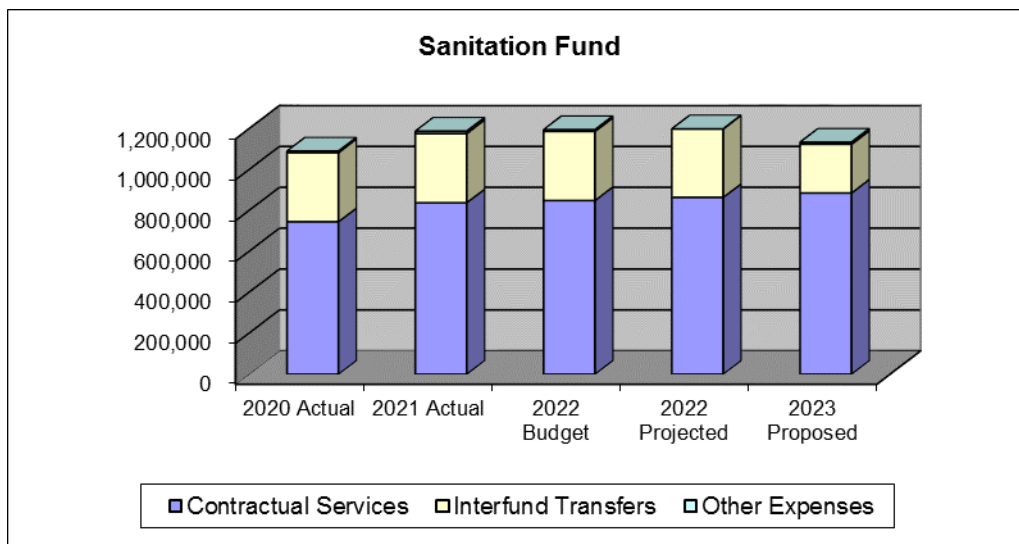
This fund is reported as a Nonmajor Fund in the City’s ACFR.

### Budget Summary

The budget level of funding allows the Sanitation Fund to operate the same in FY 2023 as it did in FY 2022.

In January, 2017 the City approved a new 5-year agreement with a hauler, Flood Brothers. In November, 2021 the City signed a 5-year extension running through April, 2027. This budget holds the rate to residents the same as the previous fiscal year.

### Expenditures by type



**SANITATION FUND**  
Fund: 61

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Charges for Services</b>						
35610	Sanitation Service	1,099,665	1,018,475	1,135,000	1,056,330	1,060,000
<b>Subtotal - Charges for Services</b>		<b>1,099,665</b>	<b>1,018,475</b>	<b>1,135,000</b>	<b>1,056,330</b>	<b>1,060,000</b>
<b>Investment Income</b>						
37000	Interest on Investment	604	199	300	30	35
<b>Subtotal - Investment Income</b>		<b>604</b>	<b>199</b>	<b>300</b>	<b>30</b>	<b>35</b>
<b>Miscellaneous</b>						
35660	U/B Senior Discount	(23,943)	(23,308)	(26,000)	0	0
36650	U/B Penalty	8,230	(2,962)	7,500	5,856	6,500
<b>Subtotal - Miscellaneous</b>		<b>(15,713)</b>	<b>(26,270)</b>	<b>(18,500)</b>	<b>5,856</b>	<b>6,500</b>
<b>TOTAL REVENUE</b>		<b>1,084,556</b>	<b>992,404</b>	<b>1,116,800</b>	<b>1,062,216</b>	<b>1,066,535</b>
<b>EXPENSES</b>						
<b>Contractual Services</b>						
42053	Scavenger Service	745,997	839,224	850,000	865,203	886,850
<b>Subtotal - Contractual Services</b>		<b>745,997</b>	<b>839,224</b>	<b>850,000</b>	<b>865,203</b>	<b>886,850</b>
<b>Interfund Transfers</b>						
48010	General Fund	338,000	338,000	338,000	338,000	238,000
<b>Subtotal - Interfund Transfers</b>		<b>338,000</b>	<b>338,000</b>	<b>338,000</b>	<b>338,000</b>	<b>238,000</b>
<b>Other Expenses</b>						
49090	Wood Dale for a Greener Tomorrow	2,379	6,131	3,000	5,400	7,000
49100	Credit Card Processing Fees	4,774	5,315	5,000	2,600	3,000
<b>Subtotal - Other Expenses</b>		<b>7,153</b>	<b>11,446</b>	<b>8,000</b>	<b>8,000</b>	<b>10,000</b>
<b>TOTAL EXPENSES</b>		<b>1,091,150</b>	<b>1,188,670</b>	<b>1,196,000</b>	<b>1,211,203</b>	<b>1,134,850</b>
<b>Change in Net Position</b>		<b>(6,594)</b>	<b>(196,266)</b>	<b>(79,200)</b>	<b>(148,987)</b>	<b>(68,315)</b>
<b>Net Assets</b>						
	<b>Beginning</b>	<b>429,148</b>	<b>422,554</b>	<b>226,288</b>	<b>226,288</b>	<b>77,301</b>
	<b>Net Change</b>	<b>(6,594)</b>	<b>(196,266)</b>	<b>(79,200)</b>	<b>(148,987)</b>	<b>(68,315)</b>
	<b>Ending</b>	<b>422,554</b>	<b>226,288</b>	<b>147,088</b>	<b>77,301</b>	<b>8,986</b>



# Water/Sewer Fund

## Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	18.00	18.00	18.00
Seasonal	2.00	2.00	2.00
<b>Total fte</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>

A breakdown of the employee schedules are listed by department.

## Narrative

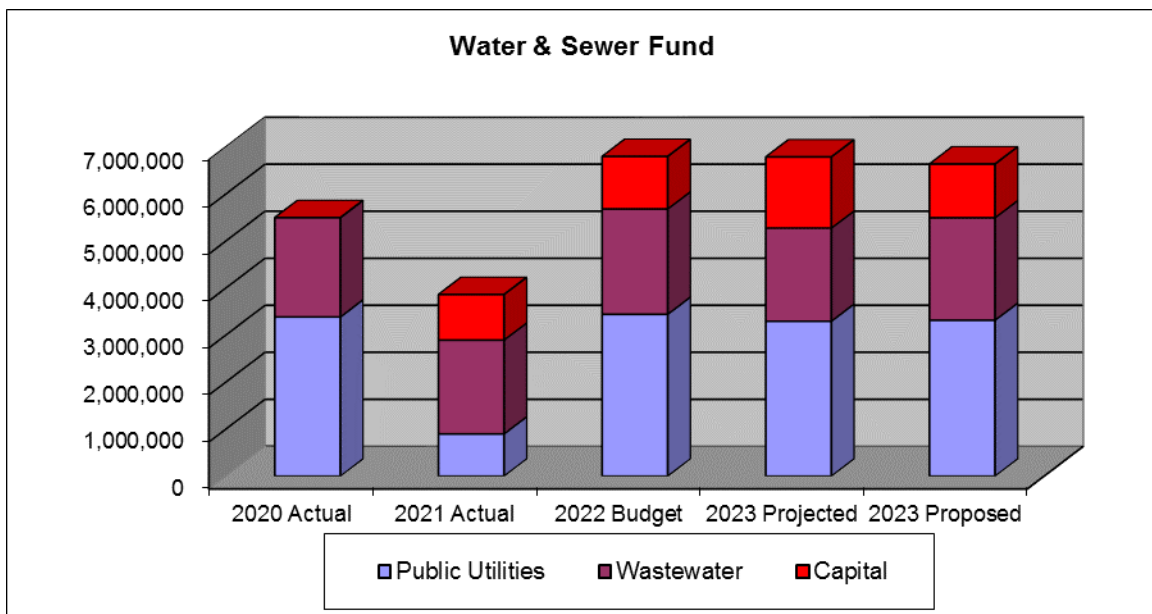
The Water/Sewer Fund is an enterprise fund established to account for all operations of the water and sewer utility services provided by the City.

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

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

The Capital Division was created in FY 2021.

## Expenditures by department



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Water and Sewer Revenue</b>						
<b>Charges for Services</b>						
35110	Sale of Water - Usage	3,733,987	3,701,770	4,200,000	3,406,815	3,500,000
35115	Water Fixed Cost	0	25,346	0	302,484	325,000
35220	Sale of Water Meters	12,345	5,613	12,500	3,500	12,500
35620	Sewer Service Fees - Usage	3,841,342	4,515,963	5,100,000	3,634,117	3,700,000
35625	Sewer Fixed Cost	0	84,957	0	1,924,049	1,925,000
35660	Senior Water	33,199	35,968	45,000	0	0
<b>Subtotal - Charges for Services</b>		<b>7,620,873</b>	<b>8,369,617</b>	<b>9,357,500</b>	<b>9,270,965</b>	<b>9,462,500</b>
<b>Investment Income</b>						
37000	Interest on Investments	5,601	4,410	5,000	3,750	4,500
<b>Subtotal - Investment Income</b>		<b>5,601</b>	<b>4,410</b>	<b>5,000</b>	<b>3,750</b>	<b>4,500</b>
<b>Miscellaneous</b>						
33007	Inspection Fees	9,397	2,185	5,000	2,350	5,000
33011	Connection Fees	5,500	3,000	25,000	9,500	15,000
33012	Hook Up/Tap-On Fees	6,700	5,200	25,000	12,500	20,000
36650	U/B Penalty	(78,145)	(7,481)	200,000	60,000	100,000
35665	Turn On/Off Fees	16,325	300	6,500	10,500	8,000
35670	Posting Fee	1,200	(300)	800	1,600	1,200
35710	Discharge Permits	29,498	29,706	29,000	29,050	29,000
39200	Impact Donations	146,092	1,800	1,200	1,200	1,200
39999	Miscellaneous Income	2,454	537	8,500	702	5,000
<b>Subtotal - Miscellaneous</b>		<b>139,021</b>	<b>34,947</b>	<b>301,000</b>	<b>127,402</b>	<b>184,400</b>
<b>Nonoperating Revenues</b>						
32065	Video Gaming	129,769	117,322	140,000	200,000	210,000
35330	Tower Rent/Lease Fee	249,990	243,633	245,000	260,850	240,000
37100	Unrealized Gain/Loss On Investment	0	0	7,500	6,250	7,500
37150	Realized Gain/Loss On Investment	911	(2,450)	5,000	4,750	5,000
<b>Subtotal - Nonoperating Revenues</b>		<b>380,670</b>	<b>358,505</b>	<b>397,500</b>	<b>471,850</b>	<b>462,500</b>
<b>Interfund Transfers</b>						
38024	Transfer from TIF 1	0	793,610	0	0	0
38081	Transfer from SSA	8,168	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>8,168</b>	<b>793,610</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>8,154,333</b>	<b>9,561,089</b>	<b>10,061,000</b>	<b>9,873,967</b>	<b>10,113,900</b>

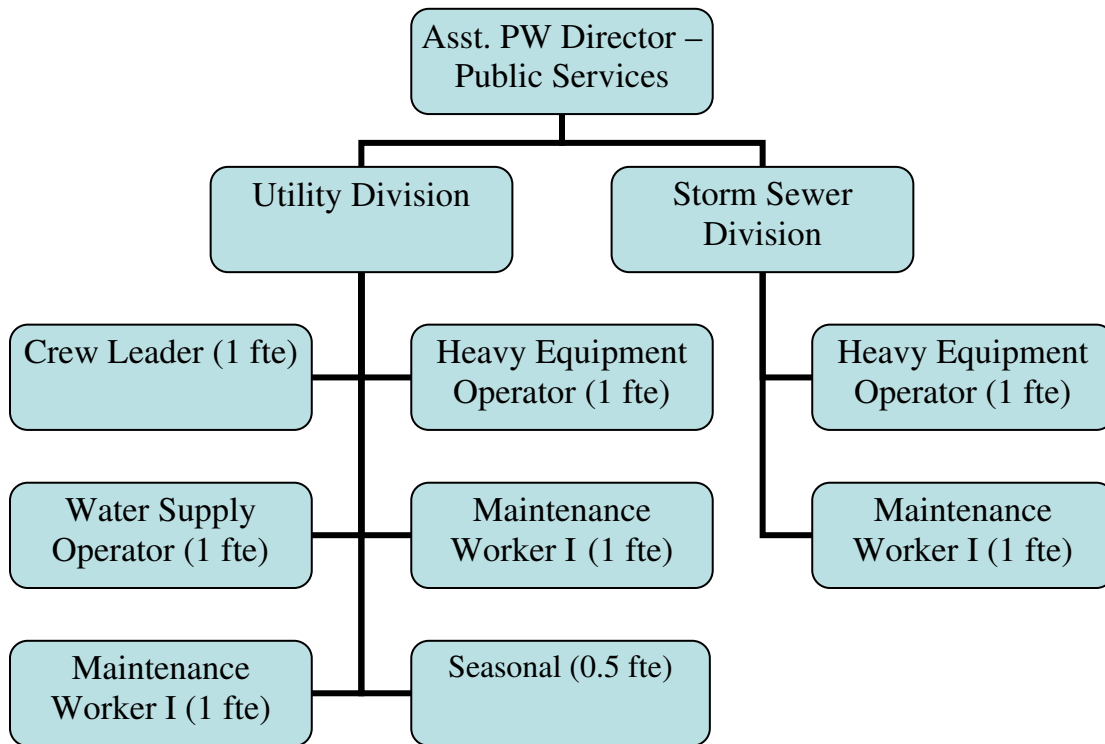
**Water/Sewer Operating Fund**  
**Fund: 63**

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Expenses by department</b>						
	Public Utilities	3,385,890	897,330	3,442,875	3,294,995	3,316,484
	Wastewater	2,111,757	1,997,133	2,240,868	1,980,974	2,180,708
	Capital	0	968,200	1,115,000	1,512,863	1,141,000
	<b>Total Operating Expenses</b>	<b>5,497,647</b>	<b>3,862,663</b>	<b>6,798,743</b>	<b>6,788,833</b>	<b>6,638,192</b>
	Excess (Deficiency) of revenues over operating expenses	2,656,686	5,698,426	3,262,257	3,085,134	3,475,708
	Other Funding Uses					
	Transfer to General Fund	760,000	400,000	400,000	400,000	500,000
	Transfer to Water/Sewer CP	(1,126,926)	0	0	0	0
	Transfer to CERF	250,000	300,000	300,000	300,000	400,000
	<b>Total Other Funding Uses</b>	<b>(116,926)</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>900,000</b>
	Excess (Deficiency) of revenues over operating expenses & other uses	2,773,612	4,998,426	2,562,257	2,385,134	2,575,708
	Debt - Principle		0	1,418,247	1,418,247	1,457,703
	Debt - Interest	548,343	487,015	559,661	559,661	531,905
	<b>Total Debt</b>	<b>548,343</b>	<b>487,015</b>	<b>1,977,908</b>	<b>1,977,908</b>	<b>1,989,608</b>
	Excess (Deficiency) of revenues over operating expenses, other uses, and debt payments	2,225,270	4,511,411	584,349	407,226	586,100
	Depreciation	1,129,668	1,118,372	1,130,000	1,088,334	1,095,000
	OPEB Ajustment	363,554	242,795	-	-	-
	<b>TOTAL EXPENSES</b>	<b>7,422,286</b>	<b>6,410,845</b>	<b>10,606,651</b>	<b>10,555,075</b>	<b>10,622,800</b>
	<b>Income (Loss)</b>	<b>732,047</b>	<b>3,150,244</b>	<b>(545,651)</b>	<b>(681,108)</b>	<b>(508,900)</b>
	<b>NET ASSETS</b>					
	Net assets, May 1	19,760,977	20,493,024	23,643,269	23,643,269	22,962,161
	Net assets, April 30	20,493,024	23,643,269	23,097,618	22,962,161	22,453,261

## Water/Sewer Fund – Utilities Division

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time *	8.00	8.00	8.00
Seasonal	0.50	0.50	0.50
<b>Total fte</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>



\* - The Utility Billing FA3 (not shown, 1 fte) operates in the Finance Department, but is budgeted out of the Water/Sewer Fund, Utilities Division.

## Narrative

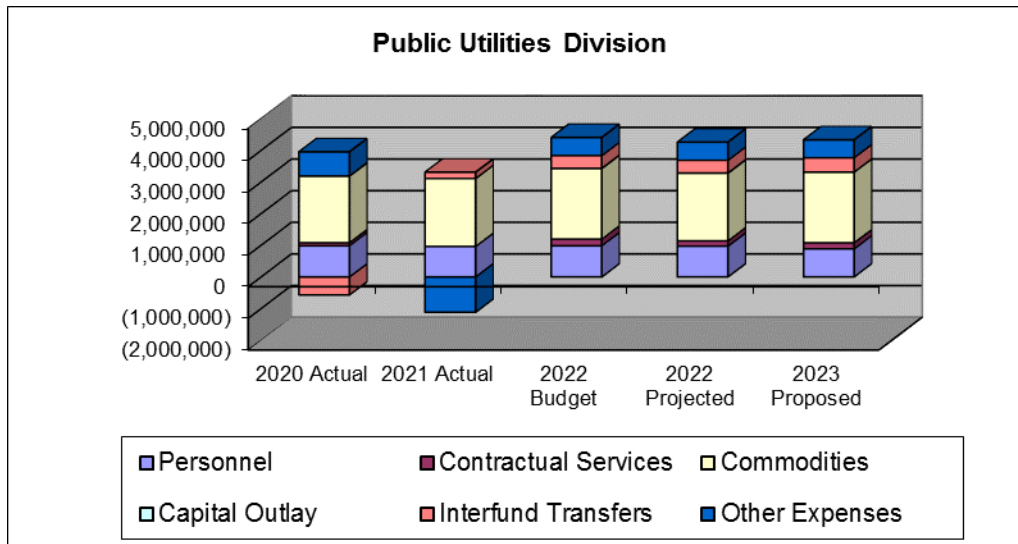
The primary function of the Utilities Division is to operate and repair all Water, Storm Sewer and Sanitary conveyance systems within the City.

## Budget Summary

The budget level of funding allows the Utilities Division to operate in FY 2023 as it did in FY 2022.

The FY 2023 budget has decreased compared to the FY 2022 due to an increase in the transfers to the General Fund and CERF offset by a slight decrease in personnel due to multiple retirements within the division.

## Expenditures by type



Public Utilities Division  
 Water Fund: 63  
 Org Code: 63005081

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	666,791	639,760	634,129	626,484	566,107
40102	Overtime Pay	34,351	42,339	34,000	33,219	34,000
40103	System Rounds	9,027	9,388	9,000	8,964	9,000
40104	Stand By Pay	7,818	9,048	8,500	8,150	8,500
40106	Seasonal Employment	0	0	7,000	12,728	7,000
40107	Leave Time Buy-Back	2,709	0	0	5,580	0
40108	Longevity Pay	4,150	3,600	4,150	4,150	550
40111	Health Care	128,979	121,813	151,329	146,664	153,997
40166	Stipend	0	3,700	4,000	4,416	4,416
41101	FICA Expense	53,664	46,556	53,304	53,495	47,825
41102	IMRF Expense	77,520	84,893	79,363	67,340	55,389
<b>Subtotal - Personnel</b>		<b>985,009</b>	<b>961,096</b>	<b>984,775</b>	<b>971,189</b>	<b>886,784</b>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	12,459	20,247	15,000	15,000	15,000
42005	Printing	3,352	5,810	5,500	5,500	5,500
42011	Maint/Buildings/Grounds <sup>1</sup>	8,921	5,305	10,000	10,000	30,000
42015	Maintenance - Other Equip	420	0	200	4,230	200
42017	Maintenance - Vehicles	6,457	1,631	6,500	4,050	6,500
42019	Maintenance Agreements	780	0	800	550	800
42021	Maintenance Dist. Equipment <sup>2</sup>	2,871	50,051	57,000	50,000	55,000
42022	Equipment Rental	0	0	750	0	500
42032	Data Processing Services <sup>3</sup>	33,749	31,193	35,000	35,000	35,000
42033	Laboratory Services	3,578	8,405	10,000	8,500	10,000
42034	Professional Services <sup>4</sup>	0	30,258	40,000	12,000	0
42089	Education and Training	1,447	7,765	2,000	1,200	2,000
42090	Dues and Subscriptions <sup>5</sup>	3,051	3,351	2,000	4,990	2,000
42100	Soil Testing and Disposal <sup>6</sup>	0	0	5,000	0	2,000
42113	Maintenance - Water Mains <sup>7</sup>	16,013	27,403	20,000	15,000	25,000
42118	Maintenance - Water Meters	613	0	1,000	500	1,000
<b>Subtotal - Contractual Services</b>		<b>93,711</b>	<b>191,418</b>	<b>210,750</b>	<b>166,520</b>	<b>190,500</b>

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

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

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

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

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

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

<sup>7</sup> - Leak detection

Public Utilities Division  
Water Fund: 63  
Org Code: 63005081

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	16,796	17,303	22,000	17,000	20,000
44002	Postage	12,842	14,941	17,000	15,000	17,000
44011	Maintenance - Buildings	3,176	2,264	2,500	2,500	2,500
44013	Maintenance - Water Mains	33,390	51,567	29,000	35,000	35,000
44015	Maintenance - Other Equipment	1,895	107	500	450	500
44016	Maint.-Equipment & Lift Stations	5,733	806	5,500	1,500	5,500
44017	Maintenance - Vehicles	15,659	15,300	18,500	18,500	18,500
44018	Maintenance - Storm Sewers	3,944	14,046	15,000	5,000	15,000
44022	Safety Equipment	555	1,904	2,500	1,200	2,200
44051	Electric Utilities	46,122	47,675	55,000	47,000	50,000
44052	Natural Gas Utilities	9,402	10,154	5,500	10,000	10,000
44053	DPWC Water Purchase	1,919,966	1,954,005	2,010,000	1,960,000	2,010,000
44061	Laboratory Supplies	910	1,090	850	850	1,000
44063	Chemical Supplies	103	0	1,000	500	500
44071	Water Tap Supplies	0	0	1,000	0	1,000
44072	Water Meters	30,049	12,553	35,000	21,500	35,000
44073	Water Meter Parts	1,875	475	2,000	2,000	2,000
44099	Other Parts/Materials	2,030	4,042	7,500	3,000	5,000
<b>Subtotal - Commodities</b>		<b>2,104,448</b>	<b>2,148,231</b>	<b>2,230,350</b>	<b>2,141,000</b>	<b>2,230,700</b>
<b>Capital Outlay</b>						
46002	Other Equipment	7,333	129	7,500	7,386	7,500
<b>Subtotal - Capital Outlay</b>		<b>7,333</b>	<b>129</b>	<b>7,500</b>	<b>7,386</b>	<b>7,500</b>
<b>Interfund Transfers</b>						
48010	General Fund	560,000	200,000	200,000	200,000	250,000
48062	Water Capital Projects	(1,126,926)	0	0	0	0
48080	CERF	0	0	200,000	200,000	200,000
<b>Subtotal - Interfund Transfers</b>		<b>(566,926)</b>	<b>200,000</b>	<b>400,000</b>	<b>400,000</b>	<b>450,000</b>
<b>Other Expenses</b>						
49004	Conferences/Meetings <sup>8</sup>	0	0	500	0	500
49092	Depreciation Expense	566,334	1,098,680	565,000	563,334	565,000
49099	Miscellaneous	360	(2,222,047)	500	400	500
49100	Credit Card Processing Fees	7,127	9,921	8,500	8,500	0
49155	Expense for Bad Debt	187,902	0	0	0	0
<b>Subtotal - Other Expenditures</b>		<b>761,723</b>	<b>(1,113,445)</b>	<b>574,500</b>	<b>572,234</b>	<b>566,000</b>
<b>TOTAL EXPENSES</b>		<b>3,385,298</b>	<b>2,196,011</b>	<b>4,407,875</b>	<b>4,258,329</b>	<b>4,331,484</b>

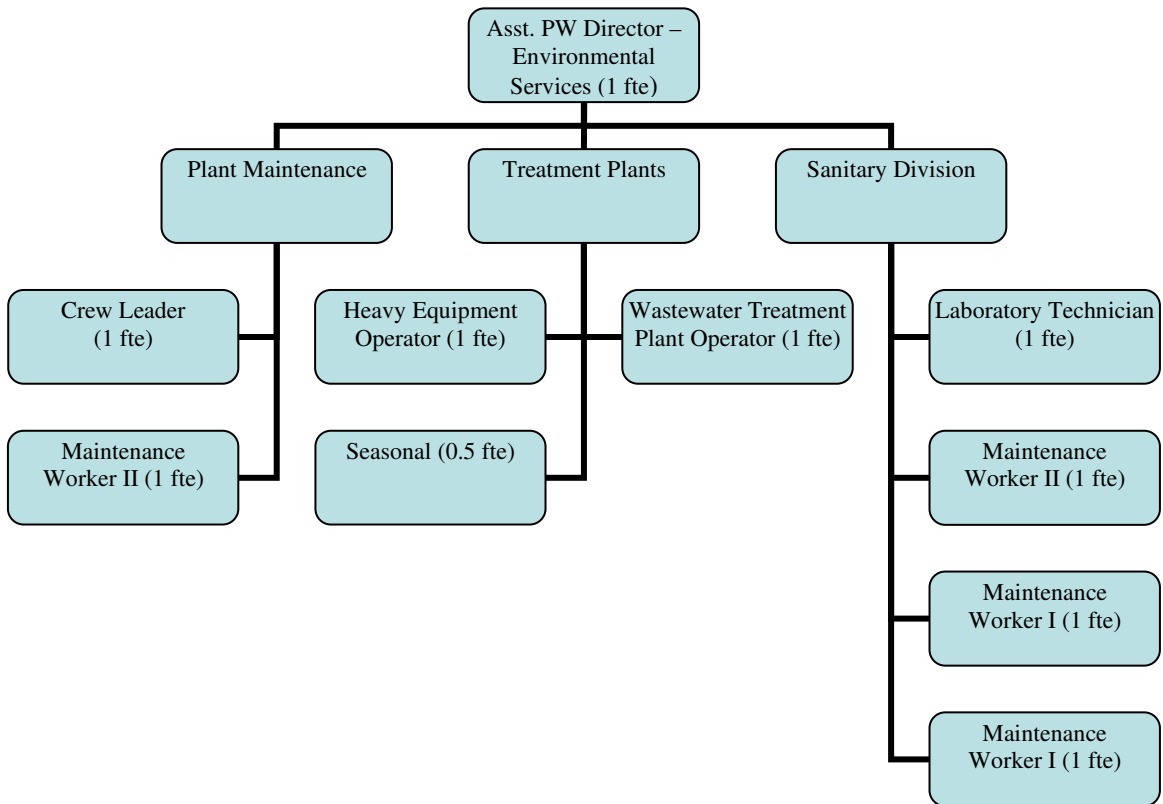
<sup>8</sup> - AWWA, NPDES, local seminars conferences

## Water/Sewer Fund – Wastewater Division

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time *	10.00	10.00	10.00
Seasonal	0.50	0.50	0.50
<b>Total fte</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>

### Organizational Chart



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



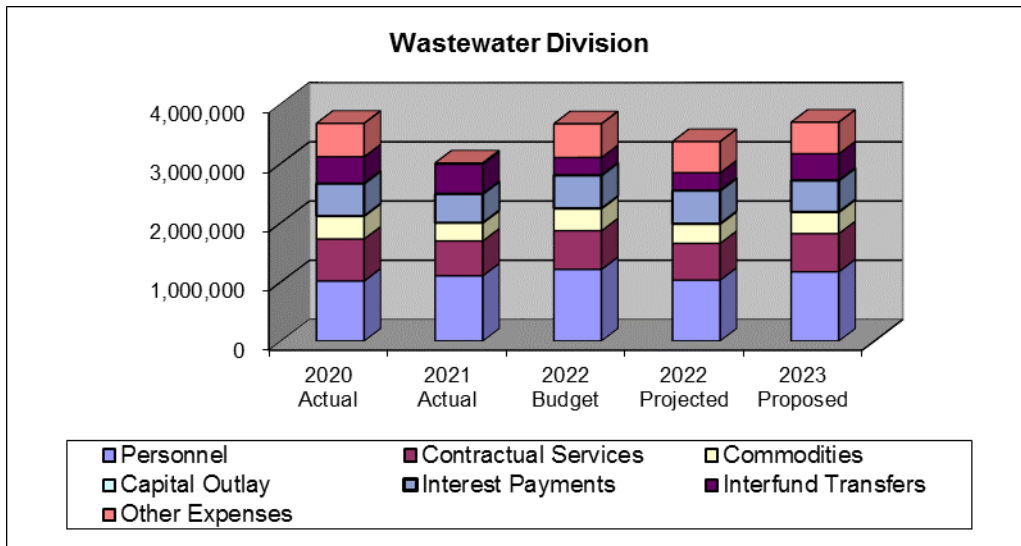
## Narrative

The Wastewater Division works to maintain the environmental standards to ensure a healthy environment for City through the treatment of the sanitary system effluent, as well as, providing preventative maintenance and repair to the City’s Water and Wastewater facilities and the specialized equipment housed within them. This Division ensures that the City of Wood Dale meets or exceeds State and Federal EPA discharge limits. The Wastewater Division is divided between Treatment Plant Operations and Sanitary Operations; however, they ultimately support each other.

## Budget Summary

The budget level of funding allows the Wastewater Division to operate in FY 2023 as it did in FY 2022. The overall budget is up slightly due an increase in the transfers to the General Fund and CERF offset by a slight decrease in personnel.

## Expenditures by type



Wastewater Division  
 Water Fund: 63  
 Org Code: 63005082

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Personnel</b>						
40101	Salaries	665,279	700,407	771,218	646,524	753,763
40102	Overtime Pay	40,114	29,646	37,500	22,500	30,000
40103	System Rounds	14,070	18,124	14,500	14,392	14,500
40104	Stand By Pay	11,817	12,890	12,250	12,037	12,250
40106	Seasonal Employment	0	0	5,000	2,640	5,000
40107	Leave Time Buy-Back	2,117	0	0	0	0
40108	Longevity Pay	1,500	1,500	2,050	2,050	1,100
40111	Health Care	142,406	199,916	202,834	204,671	214,905
40166	Certification Stipend	3,150	3,150	3,400	3,418	3,418
41101	FICA Expense	53,801	45,415	64,453	53,561	62,471
41102	IMRF Expense	78,659	91,106	95,963	67,424	72,352
<b>Subtotal - Personnel</b>		<b>1,012,913</b>	<b>1,102,154</b>	<b>1,209,168</b>	<b>1,029,216</b>	<b>1,169,758</b>
<b>Contractual Services</b>						
42001	Telephone/Alarm Line	37,738	43,410	36,000	36,000	36,000
42011	Maintenance - Buildings	33,400	42,030	25,000	25,000	25,000
42012	Maintenance - Lift Stations	2,853	18,180	10,000	8,500	10,000
42015	Maintenance - Other Equip	134,742	36,856	30,000	20,000	30,000
42017	Maintenance - Vehicles	104	427	6,000	1,200	2,000
42022	Equipment Rental	213	348	5,000	550	1,000
42033	Laboratory Services	37,790	45,743	35,000	40,000	40,000
42034	Professional Services	10,696	0	15,000	0	0
42043	Insurance Premiums	127,811	126,778	150,000	146,558	160,000
42052	Operational/IEPA Fees	73,996	43,761	85,000	100,000	85,000
42054	Dump Fees	53,224	46,525	50,000	48,000	50,000
42059	WTPP Regulatory Compliance <sup>1</sup>	180,501	183,549	190,000	190,000	190,000
42089	Education and Training	25	157	2,000	550	750
42090	Dues and Subscriptions <sup>2</sup>	1,113	1,100	1,500	4,000	1,500
42213	Maintenance - Sewer Mains	14,765	0	12,500	0	12,500
<b>Subtotal - Contractual Services</b>		<b>708,971</b>	<b>588,862</b>	<b>653,000</b>	<b>620,358</b>	<b>643,750</b>

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

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

Wastewater Division  
 Water Fund: 63  
 Org Code: 63005082

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>Commodities</b>						
44001	Gasoline	7,267	5,435	10,000	6,000	10,000
44002	Postage	12,842	14,933	17,000	15,000	17,000
44011	Maintenance - Buildings	5,366	4,718	5,000	5,000	5,000
44012	Maintenance - Lift Stations	14,091	14,362	10,000	8,000	10,000
44014	Maintenance - Sewer Mains	9,246	5,607	7,500	5,000	7,500
44015	Maintenance - Plant Equip	89,327	27,113	70,000	53,000	70,000
44017	Maintenance - Vehicles	11,746	10,116	12,000	12,000	12,000
44022	Safety Equipment	1,620	3,119	4,000	2,200	2,200
44051	Electric Utilities	178,960	175,824	190,000	175,000	180,000
44052	Natural Gas Utilities	28,674	27,802	24,000	24,000	24,000
44061	Laboratory Supplies	3,466	2,106	4,000	4,000	4,000
44062	Plant Supplies	2,254	841	2,000	2,000	2,000
44063	Chemical Supplies	23,305	14,030	18,000	18,000	19,000
44099	Other Parts/Materials	499	0	2,000	1,200	2,000
<b>Subtotal - Commodities</b>		<b>388,663</b>	<b>306,007</b>	<b>375,500</b>	<b>330,400</b>	<b>364,700</b>
<b>Principal Payments</b>						
45269	Principal - 2012 Series A / IEPA	0	0	1,418,247	1,418,247	1,457,703
<b>Subtotal - Principal Payments</b>		<b>0</b>	<b>0</b>	<b>1,418,247</b>	<b>1,418,247</b>	<b>1,457,703</b>
<b>Capital Outlay</b>						
46002	Other Equipment	0	0	500	0	500
<b>Subtotal - Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>
<b>Interest Payments</b>						
47001	Escrow Agent Fees	525	0	525	525	525
47269	Interest - 2012 Series A / IEPA	547,818	487,015	559,136	559,136	531,380
<b>Subtotal - Interest Payments</b>		<b>548,343</b>	<b>487,015</b>	<b>559,661</b>	<b>559,661</b>	<b>531,905</b>
<b>Interfund Transfers</b>						
48010	General Fund	200,000	200,000	200,000	200,000	250,000
48070	CERF	250,000	300,000	100,000	100,000	200,000
<b>Subtotal - Interfund Transfers</b>		<b>450,000</b>	<b>500,000</b>	<b>300,000</b>	<b>300,000</b>	<b>450,000</b>
<b>Other Expenses</b>						
49004	Conferences and Meetings <sup>3</sup>	155	0	1,200	0	1,000
49092	Depreciation Expense	563,334	19,692	565,000	525,000	530,000
49099	Miscellaneous	1,055	110	1,500	1,000	1,000
<b>Subtotal - Other Expenditures</b>		<b>564,544</b>	<b>19,802</b>	<b>567,700</b>	<b>526,000</b>	<b>532,000</b>
<b>TOTAL EXPENSES</b>		<b>3,673,434</b>	<b>3,003,839</b>	<b>5,083,776</b>	<b>4,783,882</b>	<b>5,150,317</b>

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

## Water/Sewer Fund – Capital Division

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total fte</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

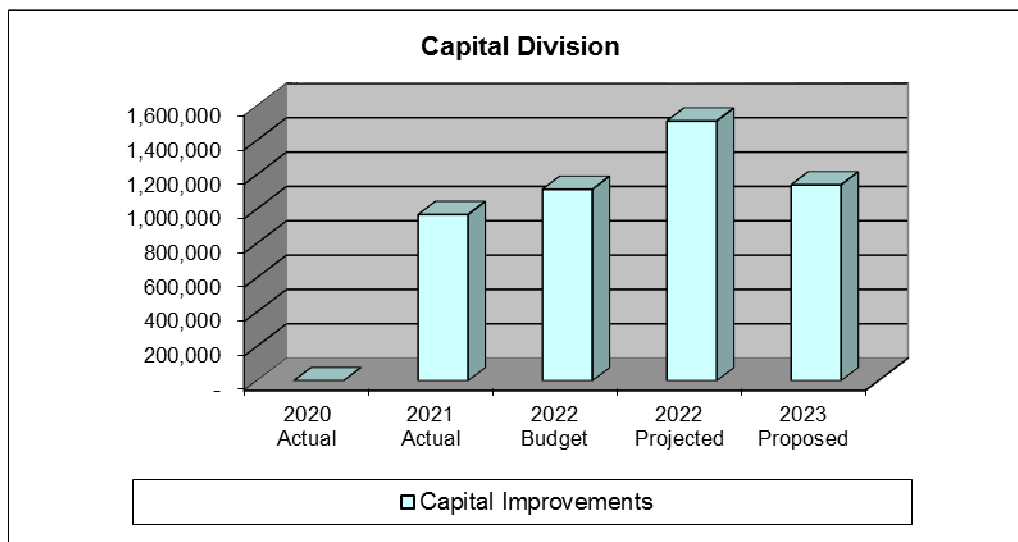
### Narrative

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

### Budget Summary

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

### Expenditures by type



Capital Division  
 Water Fund: 63  
 Org Code: 63005085

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
	<b>Capital Improvements</b>					
46045	Sewer	-	(7,308)	-	626,000	25,000
46046	Water	-	10,000	220,000	25,000	81,000
46047	Wastewater	-	800,562	820,000	815,928	960,000
46048	Plant Maintenance	-	164,946	75,000	45,935	75,000
	<b>Subtotal - Capital Improvements</b>	-	<b>968,200</b>	<b>1,115,000</b>	<b>1,512,863</b>	<b>1,141,000</b>
	<b>TOTAL EXPENSES</b>	-	<b>968,200</b>	<b>1,115,000</b>	<b>1,512,863</b>	<b>1,141,000</b>

## Capital Equipment Replacement Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

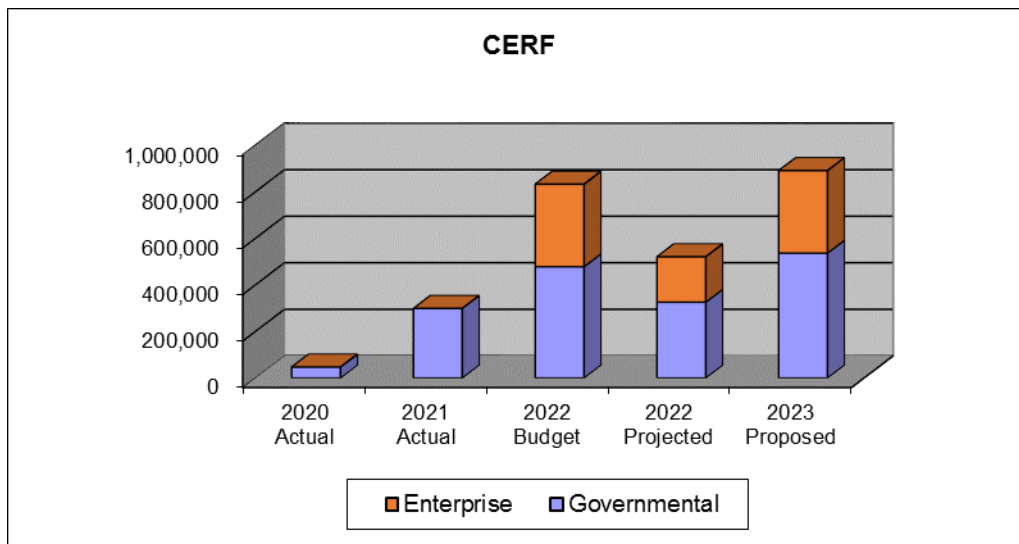
The Capital Equipment Replacement Fund (CERF) is an internal service fund established to provide monies to purchase municipal vehicles. This Fund operates as a sinking fund (or a depreciation fund) for vehicle purchases. By funding the purchase of the City’s vehicles over multiple years, the City can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

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

### Budget Summary

The FY 2023 budget allows it to operate as it did in FY 2022.

### Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Intergovernmental</b>						
31304	From IDOT	0	0	0	0	0
<b>Subtotal - Intergovernmental</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Investment Income</b>						
37000	Interest on Investments	2,209	842	1,000	250	500
<b>Subtotal - Investment Income</b>		<b>2,209</b>	<b>842</b>	<b>1,000</b>	<b>250</b>	<b>500</b>
<b>Miscellaneous</b>						
39880	Auction Proceeds	9,386	34,399	25,000	64,371	25,000
<b>Subtotal - Miscellaneous</b>		<b>9,386</b>	<b>34,399</b>	<b>25,000</b>	<b>64,371</b>	<b>25,000</b>
<b>Interfund Transfers</b>						
38010	General Fund	300,000	200,000	200,000	200,000	200,000
38020	Road & Bridge	0	100,000	100,000	100,000	200,000
38063	Water/Sewer	250,000	300,000	300,000	300,000	400,000
<b>Subtotal - Interfund Transfers</b>		<b>550,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>800,000</b>
<b>TOTAL REVENUE</b>		<b>561,595</b>	<b>635,241</b>	<b>626,000</b>	<b>664,621</b>	<b>825,500</b>
<b>EXPENDITURES</b>						
<b>Capital Outlay</b>						
46011	Vehicles - Governmental <sup>1</sup>	47,298	299,082	478,000	325,850	536,500
46066	Vehicles - Enterprise <sup>2</sup>	0	0	355,000	195,387	355,000
<b>Subtotal - Capital Outlay</b>		<b>47,298</b>	<b>299,082</b>	<b>833,000</b>	<b>521,237</b>	<b>891,500</b>
<b>TOTAL EXPENDITURES</b>		<b>47,298</b>	<b>299,082</b>	<b>833,000</b>	<b>521,237</b>	<b>891,500</b>
<b>Excess (deficiency) of revenues over exp.</b>		<b>514,297</b>	<b>336,159</b>	<b>(207,000)</b>	<b>143,384</b>	<b>(66,000)</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>1,364,927</b>	<b>1,879,224</b>	<b>2,215,383</b>	<b>2,215,383</b>	<b>2,358,767</b>
<b>Net Change</b>		<b>514,297</b>	<b>336,159</b>	<b>(207,000)</b>	<b>143,384</b>	<b>(66,000)</b>
<b>Ending</b>		<b>1,879,224</b>	<b>2,215,383</b>	<b>2,008,383</b>	<b>2,358,767</b>	<b>2,292,767</b>

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

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

Unit #	Year	Est Replace	Make/Model	Cost	Department	1/21 Score	2023	2024	2025
101-081	2008		Ford Taurus	\$ 20,038	Administration	47%			
104-135	2013		Dodge Caravan, Pace Van	Leased	Administration				
151-164	2016	2024	Ford Fusion <sup>2</sup>	\$ 20,395	Community Development	90%		\$ 34,000	
152-193	2019	2027	Ford Fusion <sup>2</sup>	\$ 14,340	Community Development	98%			
153-104	2005		Ford Fusion	\$ 14,530	Community Development	42%			
155-173	2017	2025	Ford Fusion - Hybrid <sup>2</sup>	\$ 26,038	Community Development	87%			\$ 34,000
201-127	2012	2023	Ford F-350 4x4 Pickup	\$ 32,391	Public Works - Streets	57%	\$ 40,000		
202-163	2016	2027	Ford F350 4x2 Pickup	\$ 31,721	Public Works - Streets	77%			
203-165	2016	2027	Ford F-350 4x4 Pickup	\$ 34,034	Public Works - Streets	80%			
210-115	2011	2021	Ford F-350 4x4 Pickup	\$ 50,000	Public Works - Streets				
211-126	2012	2024	Ford F-550 Service Body	\$ 70,020	Public Works - Streets	76%		\$ 102,000	
223-155	2015	2028	Ford F-550 Dump Truck	\$ 77,261	Public Works - Streets	84%			
224-167	2016	2029	Ford F-550 Dump Truck	\$ 77,261	Public Works - Streets	90%			
225-089	2008	2023	Ford F-550 Dump Truck	\$ 67,009	Public Works - Streets	71%	\$ 85,000		
226-074	2007		Ford F-550 Aerial Lift Truck	\$ 103,000	Public Works - Streets	51%			
227-092	2009	2025	Ford F-550 Chipper Truck	\$ 45,600	Public Works - Streets	62%			\$ 95,000
228-192	2019	2035	Peterbilt 337 Aerial Lift Truck	\$ 185,034	Public Works - Streets	96%			
230-182	2018	2034	Peterbilt 348 Hook Lift Truck	\$ 301,484	Public Works - Streets	97%			
231-122	2012	2023	IHC 4-wheel Dump Truck	\$ 149,809	Public Works - Streets	67%	\$ 225,000		
232-166	2016	2028	IHC 4-wheel Dump Truck	\$ 143,248	Public Works - Streets	91%			
233-152	2015	2027	IHC 4-wheel Dump Truck	\$ 138,854	Public Works - Streets	81%			
234-132	2013	2026	IHC 4-wheel Dump Truck	\$ 153,939	Public Works - Streets	76%			
235-171	2017	2029	IHC 4-wheel Dump Truck	\$ 89,760	Public Works - Streets	93%			
236-172	2017	2030	IHC 4-wheel Dump Truck	\$ 121,370	Public Works - Streets	94%			
240-12C	2012	2024	Case Wheel Loader	\$ 106,984	Public Works - Streets	80%		\$ 192,000	
241-109	2010	2023	Prinoth	\$ 140,000	Public Works - Streets	64%	\$ 30,000		
242-144	2014	2031	Case Super M Backhoe	\$ 85,792	Public Works - Streets	81%			
243-16C	2016	2030	Kubota Utility Vehicle	\$ 12,664	Public Works - Streets	92%			
244-01E	2001	2025	Bobcat Loader / Trailer	\$ 46,187	Public Works - Streets	57%			\$ 75,000
251-149	2014	2027	Reclaimer	\$ 14,848	Public Works - Streets	68%			
253-951	1995	2024	Traffic Controller	\$ 6,620	Public Works - Streets	66%		\$ 20,000	
254-16A	2016	2028	Vermeer Chipper	\$ 49,695	Public Works - Streets	84%			
255-984	1998	2026	Stump Grinder	\$ 15,000	Public Works - Streets	44%			
256-03B	2003	2024	Lightsource	\$ 9,225	Public Works - Streets	98%		\$ 15,000	
257-128	2012	2033	Precision Message Board	\$ 12,925	Public Works - Streets	78%			
260-131	2013	2033	PJ Trailers Deckover Tilt	\$ 8,594	Public Works - Streets	62%			
261-971	1997	2022	Trailer	\$ 7,631	Public Works - Streets	26%			
262-103	2010	2023	Enclosed Trailer	\$ 7,631	Public Works - Streets	47%	\$ 12,500		
263-113	2011	2025	Enclosed Trailer 5x8	\$ 2,266	Public Works - Streets	80%			\$ 12,500
298-11A	2011	2025	Ford Explorer <sup>2</sup>	\$ 28,164	Public Works - VM	58%			\$ 34,000
299-125	2012	2026	Ford F-250	\$ 31,621	Public Works - VM	80%			
300-201	2020	2028	Ford Explorer	\$ 29,787	Public Works - Admin	100%			
301-11D	2011	2022	Tahoe <sup>2</sup>	\$ 25,712	Public Works - Admin	72%			

**Public Works Total per Fiscal Year**

**\$ 392,500 \$ 363,000 \$ 250,500**

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



<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>
To be removed from roster									
						\$ 38,000			
	\$ 34,000								\$ 38,000
To be removed from roster									
							\$ 38,000		
	\$ 44,000								
	\$ 44,000								
		\$ 102,000							
			\$ 104,000						
									\$ 200,000
								\$ 325,000	
		\$ 225,000							
	\$ 225,000								
\$ 225,000									
			\$ 225,000						
				\$ 225,000					
					\$ 125,000				
				\$ 18,500					
	\$ 33,000								
		\$ 105,000							
\$ 20,000									
							\$ 23,000		
							\$ 12,000		
\$ 42,000									
		\$ 34,000							
				\$ 38,000					
\$ 287,000	\$ 380,000	\$ 466,000	\$ 329,000	\$ 281,500	\$ 125,000	\$ 38,000	\$ 73,000	\$ 325,000	\$ 238,000

Unit #	Year	Est Replace	Make/Model	Cost	Department	1/2021 Score	2023	2024	2025	
400-174	2017	2023	Ford Explorer	\$ 27,111	Police Department	88%	\$ 36,000			
401-181	2018	2022	Chevy Tahoe	\$ 36,619	Police Department	80%				
402-202	2020		Interceptor SUV	\$ 34,591	Police Department	100%		\$ 36,000		
403-185	2018	2022	Interceptor SUV	\$ 27,510	Police Department	83%	\$ 36,000			
404-177	2017	2021	Interceptor SUV	\$ 27,244	Police Department	80%			\$ 36,000	
405-168	2016	2021	Interceptor SUV	\$ 26,294	Police Department	58%			\$ 36,000	
406-203	2020		Interceptor SUV	\$ 34,591	Police Department	100%		\$ 36,000		
407-204	2020		Interceptor SUV	\$ 34,591	Police Department	100%		\$ 36,000		
408-169	2016	2021	Interceptor SUV	\$ 26,294	Police Department	75%			\$ 36,000	
409-162	2016	2022	Ford Explorer	\$ 25,344	Police Department	75%	\$ 36,000			
410-211	2021		Interceptor SUV	\$ 33,909	Police Department	100%				
411-12B	2012	2020	F150 Pick-up	\$ 24,678	Police Department	52%				
411-205	2020		F150 Pick-up	\$ 29,971	Police Department	100%				
412-12A	2012	2021	F150 Pick-up	\$ 24,678	Police Department	58%				
412-206	2020		F150 Pick-up	\$ 26,971	Police Department	100%				
413-939	2019	2019	Ford Transit Command Van	\$ 30,485	Police Department	97%			\$ 30,000	
414-066	2006		F150 Pick-up	\$ 15,930	Police Department	38%				
415-157	2015		Ford Taurus	\$ 18,511	Police Department	72%				
416-111	2011	2021	Ford Taurus	\$ 19,257	Police Department	58%		\$ 29,500		
417-141	2014	2022	Ford Taurus	\$ 21,701	Police Department	62%				
418-112	2011	2021	Ford Taurus	\$ 19,257	Police Department	63%				
422			Secret Police Car	-	Police Department					
423-064	2006		CERT Trailer	\$ 4,555	Police Department	52%	\$ 36,000			
424-175	2017	2023	Ford Explorer	\$ 27,111	Police Department	90%				
427-147	2014		Interceptor SUV (Fenton)	\$ 25,425	Police Department	45%				
428-142	2014		Interceptor SUV	\$ 25,152	Police Department	37%		\$ 36,000		
449-161	2016	2024	Ford Explorer	\$ 25,344	Police Department	73%				
<b>Police Dept. Total per Fiscal Year</b>								<b>\$ 144,000</b>	<b>\$ 173,500</b>	<b>\$ 138,000</b>

Unit #	Year	Est Replace	Make/Model	Cost	Department	1/2021 Score	2023	2024	2025	
452-151	2015	2025	Ford F250 <sup>1</sup>	\$ 18,305	Wastewater Division	73%			\$ 43,000	
454-114	2011	2021	Ford F250	\$ 33,699	Wastewater Division	68%				
455-184	2018	2028	Ford F-450 Utility Truck	\$ 48,791	Wastewater Division	93%				
456-11G	2011	2027	Ford E-350 TV Truck	\$ 219,400	Wastewater Division	81%				
457-106	2009	2025	IHC Flusher Truck	\$ 162,423	Wastewater Division	77%			\$ 235,000	
458-119	2011	2031	Baldor Generator	\$ 56,350	Wastewater Division	80%				
460-176	2017	2025	Ford Escape <sup>2</sup>	\$ 22,602	Wastewater Division	90%			\$ 40,000	
461-102	2010	2025	IHC 4-wheel Dump Truck	\$ 121,370	Wastewater Division	70%				
462-129	2012	2026	Kubota RTV	\$ 11,968	Wastewater Division	80%				
463-06A	2006	2029	4" Pump	\$ 11,408	Wastewater Division	0%				
468-058	2005	2020	Gehl 680	\$ 29,900	Wastewater Division	47%				
469-145	2014	2029	4" Trash Pump	\$ 14,620	Wastewater Division	88%				
459-086	2008	2023	Ford F-550 Mechanics Truck	\$ 93,214	Plant Maintenance	63%	\$ 145,000			
464-156	2015	2027	Ford F-450 Dump Truck	\$ 69,000	Plant Maintenance	91%				
466-154	2015	2025	Ford F350 4x4	\$ 33,684	Plant Maintenance	81%			\$ 48,000	
467-116	2011	2024	Ford F-250 Service Body	\$ 43,960	Plant Maintenance	64%		\$ 55,000		
501-117	2011	2021	Ford F-350 Service Body	\$ 31,210	Public Utilities Division	48%				
502-153	2015	2025	Ford F-250 Pickup	\$ 33,584	Public Utilities Division	77%			\$ 43,000	
503-091	2009	2022	Ford F-550 Utility Truck	\$ 130,535	Public Utilities Division	56%	\$ 165,000			
504-123	2012	2022	Ford F 250	\$ 35,353	Public Utilities Division	53%	\$ 45,000			
505-101	2010	2030	Shoring Trailer	\$ 3,468	Public Utilities Division	70%				
506-11E	2011	2026	Ford F-59 Utilimaster	\$ 91,422	Public Utilities Division	64%				
507-12D	2012	2028	Atlas Compressor	\$ 17,765	Public Utilities Division	86%				
509-124	2012	2031	Trailer	\$ 3,608	Public Utilities Division	73%				
510-183	2018	2029	Transit Connect	\$ 28,769	Public Utilities Division	85%				
511-11F	2011	2025	Case Super M Backhoe	\$ 104,209	Public Utilities Division	55%			\$ 146,000	
512-087	2008	2020	Ford F-450 Utility Truck	\$ 45,820	Public Utilities Division	30%				
514-088	2008	2021	Ford F-450	\$ 40,895	Public Utilities Division	28%				
569-118	2011	2026	International 7400 6x4	\$ 106,751	Public Utilities Division	72%				
580-061	2006	2024	IHC 7400-DT570 Vactor	\$ 260,335	Public Utilities Division	54%		\$ 500,000		
<b>Water/Waste Total per Fiscal Year</b>								<b>\$ 355,000</b>	<b>\$ 555,000</b>	<b>\$ 555,000</b>

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

<sup>2</sup> Replace with Ford Escape Hybrid (or similar vehicle)

<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>
			\$ 36,400						\$ 38,500
\$ 36,000				\$ 36,500				\$ 37,900	
		\$ 36,200				\$ 37,200			
	\$ 36,200				\$ 36,800				\$ 38,500
			\$ 36,400				\$ 37,400		
			\$ 36,400				\$ 37,400		
		\$ 36,200				\$ 37,200			
		\$ 36,200				\$ 37,200			
			\$ 36,400				\$ 37,400		
					\$ 36,800				
	\$ 36,200						\$ 38,600		
	\$ 32,000								
	\$ 32,000								
				\$ 32,000		\$ 37,700			
				\$ 32,000					
					\$ 32,000				
			\$ 36,400						\$ 38,500
						\$ 37,700			
\$ 36,000	\$ 136,400	\$ 108,600	\$ 182,000	\$ 100,500	\$ 105,600	\$ 187,000	\$ 150,800	\$ 37,900	\$ 115,500

<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>
									\$ 48,000
						\$ 44,000			
		\$ 195,000							
	\$ 320,000								
					\$ 75,000				
							\$ 44,000		
\$ 18,000									
			\$ 12,000						
			\$ 17,500						
	\$ 97,000								
									\$ 57,000
							\$ 55,000		
									\$ 48,000
									\$ 170,000
							\$ 50,000		
				\$ 10,000					
\$ 140,000									
		\$ 20,000							
					\$ 10,000				
			\$ 40,000						
					\$ 55,000				
								\$ 90,000	
\$ 192,000									
\$ 350,000	\$ 417,000	\$ 215,000	\$ 69,500	\$ 10,000	\$ 140,000	\$ 94,000	\$ 94,000	\$ 145,000	\$ 323,000

## Police Pension Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

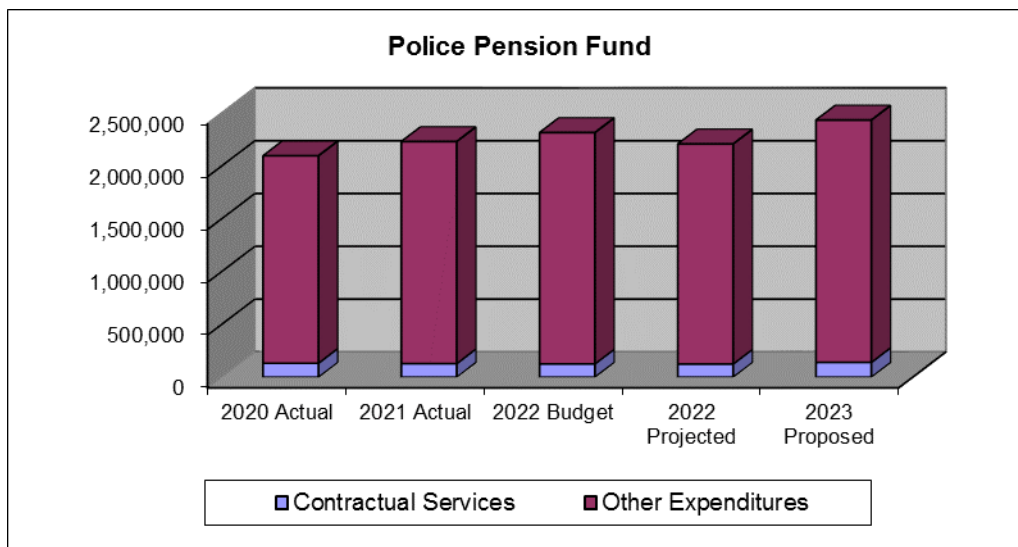
The Police Pension Fund is a pension trust fund established to account for pensions paid for police officers. The Police Pension Fund revenues consist of property taxes, contributions from participants based on a percentage of wages established by the state and investment earnings.

### Budget Summary

The budget level of funding allows the Police Pension Fund to operate in FY 2023 the same as it did in FY 2022.

Funding levels are set by actuarial study and are analyzed every year. The Pension Board is requesting funding in the amount of \$1,829,874 for FY 2023.

### Expenditures by type



**POLICE PENSION FUND**  
Fund: 80

<u>Account #</u>	<u>Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Actual</u>	<u>4/30/2022 Budget</u>	<u>4/30/2022 Projected</u>	<u>4/30/2023 Proposed</u>
<b>REVENUES</b>						
<b>Contributions</b>						
31155	Real Estate Taxes	483,213	496,012	509,730	509,730	520,000
31151	Add'l Contribution from City	939,994	994,735	1,173,608	1,173,608	1,309,874
39510	Participants Contributions	328,238	335,137	360,000	350,750	360,000
<b>Subtotal - Contributions</b>		<b>1,751,445</b>	<b>1,825,884</b>	<b>2,043,338</b>	<b>2,034,088</b>	<b>2,189,874</b>
<b>Investment Income</b>						
37000	Interest on Investments	816,143	668,411	850,000	1,372,240	1,000,000
37100	Unrealized Gain/Loss on Invest.	(1,072,540)	6,749,556	1,230,688	1,397,809	1,394,932
39999	Miscellaneous	(8,423)	0	0	0	0
<b>Subtotal - Investment Income</b>		<b>(264,820)</b>	<b>7,417,967</b>	<b>2,080,688</b>	<b>2,770,049</b>	<b>2,394,932</b>
<b>TOTAL ADDITIONS</b>		<b>1,486,625</b>	<b>9,243,851</b>	<b>4,124,026</b>	<b>4,804,137</b>	<b>4,584,806</b>
<b>EXPENSES</b>						
<b>Contractual Services</b>						
42034	Professional Services	53,053	39,747	35,000	22,754	35,000
44060	Investment Expense	78,981	88,274	90,000	101,038	105,000
<b>Subtotal - Contractual Services</b>		<b>132,034</b>	<b>128,021</b>	<b>125,000</b>	<b>123,792</b>	<b>140,000</b>
<b>Other Expenditures</b>						
49051	Benefit Payments	1,963,984	2,102,676	2,175,302	2,071,716	2,278,887
49099	Miscellaneous	0	0	15,000	11,957	15,000
<b>Subtotal - Other Expenditures</b>		<b>1,963,984</b>	<b>2,102,676</b>	<b>2,190,302</b>	<b>2,083,673</b>	<b>2,293,887</b>
<b>TOTAL DEDUCTIONS</b>		<b>2,096,018</b>	<b>2,230,697</b>	<b>2,315,302</b>	<b>2,207,465</b>	<b>2,433,887</b>
<b>Change in Net Position</b>		<b>(609,393)</b>	<b>7,013,154</b>	<b>1,808,724</b>	<b>2,596,672</b>	<b>2,150,919</b>
<b>Fund Balance</b>						
<b>Beginning</b>		<b>26,480,045</b>	<b>25,870,652</b>	<b>32,883,806</b>	<b>32,883,806</b>	<b>35,480,478</b>
<b>Net Change</b>		<b>(609,393)</b>	<b>7,013,154</b>	<b>1,808,724</b>	<b>2,596,672</b>	<b>2,150,919</b>
<b>Ending</b>		<b>25,870,652</b>	<b>32,883,806</b>	<b>34,692,530</b>	<b>35,480,478</b>	<b>37,631,397</b>

## Special Service Area Fund

### Personnel Schedule

	FY 2021	FY 2022	FY 2023
Full time	0.00	0.00	0.00
Part time	0.00	0.00	0.00
<b>Total ft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

No employees are budgeted out of this fund.

### Narrative

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

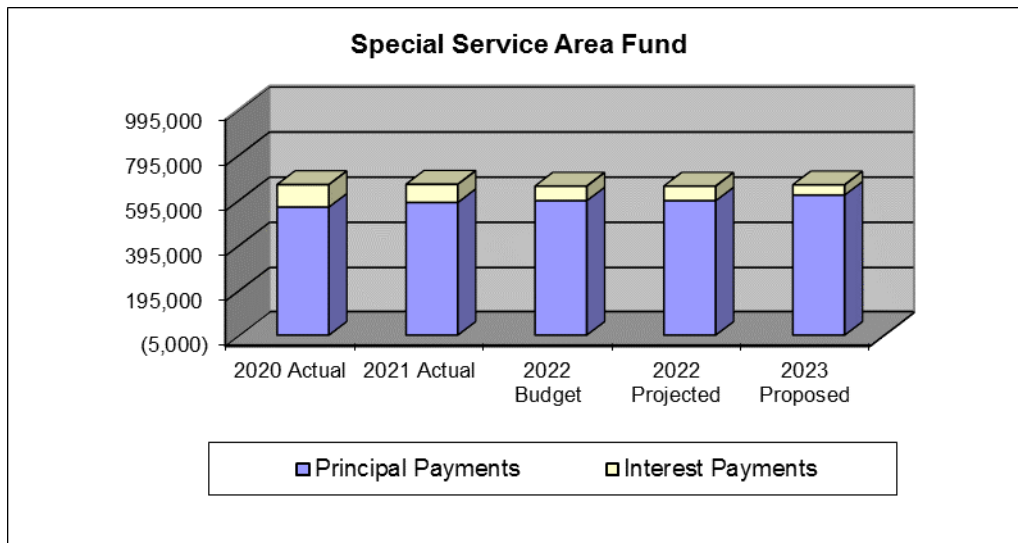
### Budget Summary

The budget level of funding allows the Special Service Area Fund to operate the same in FY 2023 as it did in FY 2022.

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

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

### Expenditures by type



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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020</u> <u>Actual</u>	<u>4/30/2021</u> <u>Actual</u>	<u>4/30/2022</u> <u>Budget</u>	<u>4/30/2022</u> <u>Projected</u>	<u>4/30/2023</u> <u>Proposed</u>
<b>REVENUES</b>						
<b>Taxes</b>						
31171	R.E. Tax - SSA #11	13,179	13,119	0	0	0
31172	R.E. Tax - SSA #12	196,080	196,048	199,000	194,830	198,000
31173	R.E. Tax - SSA #13	289,764	287,311	282,000	287,283	284,000
31174	R.E. Tax - SSA #14	168,116	167,425	177,000	167,425	182,000
<b>Subtotal - Taxes</b>		<b>667,139</b>	<b>663,903</b>	<b>658,000</b>	<b>649,538</b>	<b>664,000</b>
<b>Investment Income</b>						
37002	Interest - SSA #8	13	0	0	0	0
37011	Interest - SSA #11	1	1	0	0	0
37012	Interest - SSA #12	2,457	178	150	155	150
37013	Interest - SSA #13	3,776	275	250	240	250
37014	Interest - SSA #14	1,968	128	115	112	115
<b>Subtotal - Investment Income</b>		<b>8,215</b>	<b>582</b>	<b>515</b>	<b>507</b>	<b>515</b>
<b>TOTAL REVENUE</b>		<b>675,355</b>	<b>664,486</b>	<b>658,515</b>	<b>650,045</b>	<b>664,515</b>

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

<u>Account #</u>	<u>Description</u>	<u>4/30/2020</u> <u>Actual</u>	<u>4/30/2021</u> <u>Actual</u>	<u>4/30/2022</u> <u>Budget</u>	<u>4/30/2022</u> <u>Projected</u>	<u>4/30/2023</u> <u>Proposed</u>
<b>EXPENSES</b>						
<b>Principal Payments</b>						
45011	Principal Pmt - SSA #11	11,700	12,300	0	0	0
45012	Principal Pmt - SSA #12	165,000	170,000	180,000	180,000	185,000
45013	Principal Pmt - SSA #13	245,000	250,000	255,000	255,000	265,000
45014	Principal Pmt - SSA #14	145,000	155,000	160,000	160,000	170,000
<b>Subtotal - Principal Payments</b>		<b>566,700</b>	<b>587,300</b>	<b>595,000</b>	<b>595,000</b>	<b>620,000</b>
<b>Interest Payments</b>						
47001	Escrow Agent Fees	1,425	1,425	1,425	1,425	1,425
47011	Interest - SSA #11	1,344	689	0	0	0
47012	Interest - SSA #12	29,015	24,065	18,965	18,965	13,115
47013	Interest - SSA #13	41,773	32,423	26,923	26,923	18,635
47014	Interest - SSA #14	26,105	21,755	17,105	17,105	11,905
<b>Subtotal - Interest Payments</b>		<b>99,662</b>	<b>80,357</b>	<b>64,418</b>	<b>64,418</b>	<b>45,080</b>
<b>Interfund Transfers</b>						
48063	Transfer to Water Fund	8,168	0	0	0	0
<b>Subtotal - Interfund Transfers</b>		<b>8,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expenditures</b>						
49098	Miscellaneous Fees	20	20	0	0	0
<b>Subtotal - Other Expenditures</b>		<b>20</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>		<b>674,550</b>	<b>667,677</b>	<b>659,418</b>	<b>659,418</b>	<b>665,080</b>
<b>Excess (deficiency) of assets over liabilities</b>		<b>806</b>	<b>(3,191)</b>	<b>(903)</b>	<b>(9,373)</b>	<b>(565)</b>
<b>Due to bondholders</b>						
<b>Beginning</b>		<b>66,728</b>	<b>67,534</b>	<b>64,343</b>	<b>64,343</b>	<b>54,970</b>
<b>Net Change</b>		<b>806</b>	<b>(3,191)</b>	<b>(903)</b>	<b>(9,373)</b>	<b>(565)</b>
<b>Ending</b>		<b>67,534</b>	<b>64,343</b>	<b>63,440</b>	<b>54,970</b>	<b>54,405</b>



## Department Directory

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

\* - Department currently inactive

## Glossary of Terms

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

### A

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

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

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

**Allotment** - A designated amount of money that is automatically distributed.

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

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

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

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

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

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

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

### B

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

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

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

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

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

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

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

## C

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## D

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

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

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

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

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

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

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

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

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

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

## **E**

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

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

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

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

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

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

## **F**

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

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

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

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

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

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

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

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

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

## G

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

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

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

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

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

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

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

## I

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

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

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

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

## L

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

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

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

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

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

## M

**MGD** – Million gallons per day.

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

## N

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

## **O**

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

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

## **P**

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

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

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

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

## **R**

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

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

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

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

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

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



## S

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

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

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

## T

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

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

## U

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

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

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

## W

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

## Common Acronyms

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

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