

DES PLAINES

CHICAGOLAND'S CITY
OF DESTINY

CITY OF DES PLAINES
ANNUAL BUDGET
2014

MOVING **FORWARD**



The mission of the City of Des Plaines is to continually enhance the quality of life enjoyed by the residents and businesses of the community through the development and delivery of reliable and efficient services.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Des Plaines
Illinois**

For the Fiscal Year Beginning

January 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Des Plaines, Illinois for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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



Legislative

Matthew J. Bogusz, Mayor

Gloria J. Ludwig, City Clerk

City Council

Patricia Haugeberg – First Ward

James Brookman – Fifth Ward

John Robinson – Second Ward

Mark Walsten – Sixth Ward

Denise Rodd – Third Ward

Joanna Sojka – Seventh Ward

Dick Sayad – Fourth Ward

Mike Charewicz – Eighth Ward

Administration

City ManagerMichael G. Bartholomew

General Counsel.....Peter Friedman, Holland & Knight, LLP

Director of Finance Dorothy Wisniewski

Chief of Police William Kushner

Fire Chief Alan Wax

Director of Public Works & Engineering Timothy Oakley

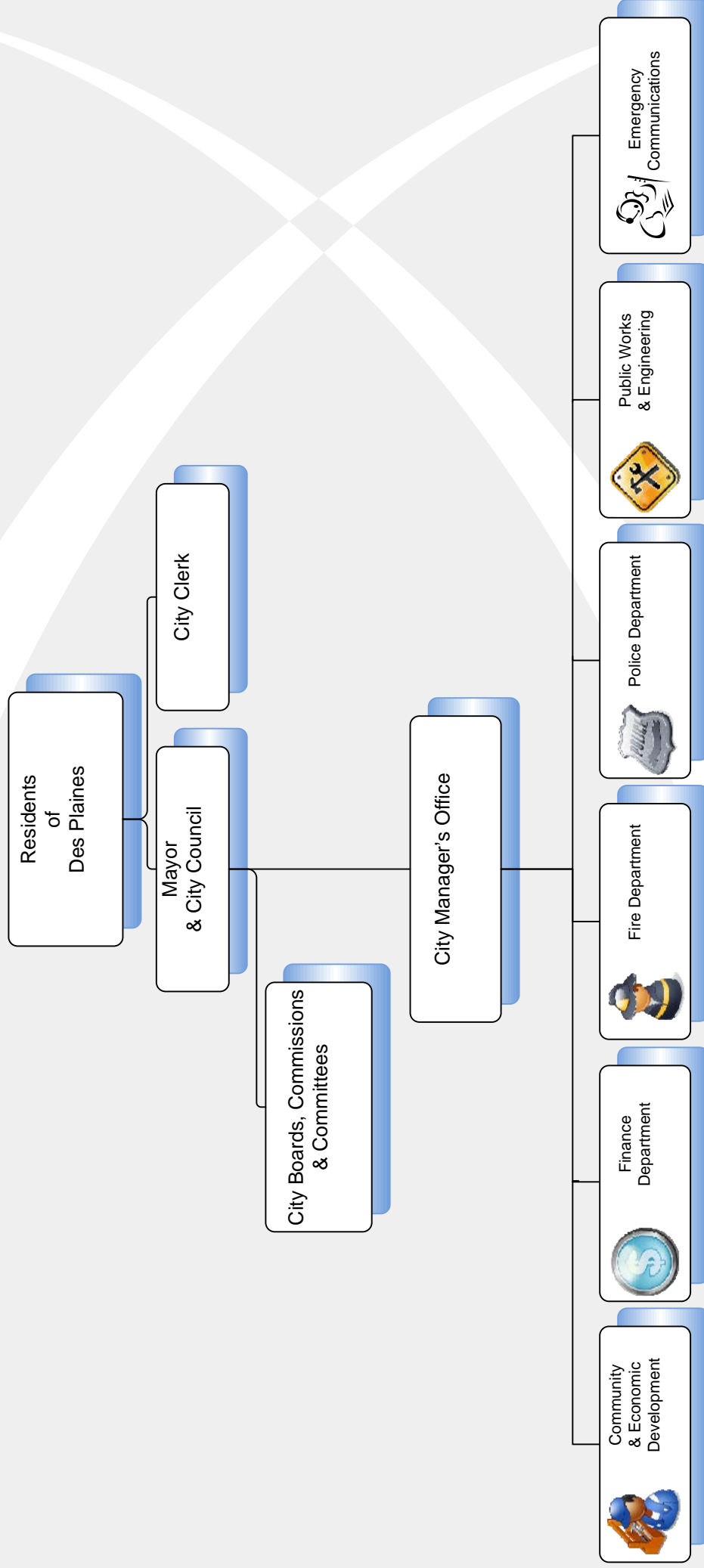
Director of Community & Economic Development..... George Sakas



2014 Budget TABLE OF CONTENTS

Budget Message	1
Overview:	
Community Profile	9
Goals of the City Council	14
Property Tax Levy Summary	17
2014 Operational Organization Chart	22
Personnel Summary	23
2014 Financial Organization Chart	25
Budget Summary:	
Fund Structure	27
All Funds Budget Summary	28
General Fund Budget Summary	39
Water/Sewer Fund Budget Summary	49
Fund Balances vs. Financial Policy Requirements	50
Financial Policies:	
Chapter I - Operating Budget	51
Chapter II - Revenues & Expenditures	57
Chapter III - Capital Improvements	60
Chapter IV - Fund Balances	63
General Fund:	
General Fund Revenues	73
General Fund Expenditures	77
Elected Office	79
City Manager	97
Finance	131
Community & Economic Development	139
Public Works and Engineering	157
Police	183
Emergency Management Agency	209
Fire	219
Fire and Police Commission	237
Overhead Division	243
Special Revenue Funds:	
TIF #1 Fund (Downtown)	247
TIF #3 Fund (Wille Road)	263
TIF #4 Fund (Five Corners)	279
TIF #5 Fund (Perry/Lee)	285
TIF #6 Fund (Mannheim/Higgins)	293
Motor Fuel Tax	305
CDBG	309
Grant Funded Projects	315
Gaming Tax	323
Debt Service Fund	327
Capital Projects Funds:	
Capital Projects	335
Equipment Replacement	359
IT Replacement	369
Enterprise Funds:	
Water/ Sewer	373
City-Owned Parking	399
Metra-Leased Parking	405
DPECC	411
Internal Service Funds:	
Risk Management	421
Health Benefits	427
Glossary	433

City of Des Plaines





2014 Budget BUDGET CALENDAR

July 16	Staff budget preparation workshop with Department Heads. Budget Team transmits budget memo with preliminary targets.
August 9	Departments submit budget to Budget Team inclusive of goals and accomplishments.
August 12-16	Initial review of budget requests by Budget Team.
August 21-28	Budget Team review with departments and conduct follow-up as needed. Meeting schedule to be provided.
September 3-6	Follow-up meetings with Departments (if necessary).
September 20	Submit Proposed 2014 Budget document to City Council for review.
October 2	City Council Budget Review meeting —Introduction & Overview. General Fund: Elected Office, City Manager, Finance, CED, Public Works & Engineering, Police, EMA, Fire, BFPC and General Fund Overhead.
October 9	City Council Budget Review meeting —Non-General Fund: TIFs, MFT, CDBG, Grant Funded Projects, Gaming Tax, Debt Service, Capital Projects, Equipment Replacement, IT Replacement, Water/Sewer, Parking, Risk Management, Health Benefits, and Library.
October 24	City Council Budget Review meeting —Final Review (as needed).
November 4	Tax Levy Resolution submitted to City Council (required by State law, not less than 20 days prior to the adoption of the tax levy).
November 18	City Council Budget Review meeting —Final Approval.
November 7-14	Publication of Property Tax Levy. Public Hearing Notice (required between 7 and 14 days prior to hearing).
November 18	Public Hearing on Tax Levy 1st Reading of Tax Levy Ordinance
December 2	2nd Reading and Approval of Tax Levy Ordinance. (Must be filed with County Clerk by 12/27/13)
First Qtr 2014	Annual Appropriation Ordinance filed. Public notice required, not less than 10 days prior to Public Hearing.



2014 Budget BUDGET CALENDAR SUMMARY

Task	Assigned Group	2013							2014		
		June	July	August	September	October	November	December	January	February	March
Strategic Planning & Citizen Input	Citizens, City Council, Budget Team*	█	█								
Budget Preparation Workshop	Department Heads**, Budget Team		█	█							
Departments Submit Budget Requests	Department Heads, Budget Team			█							
Initial Review of Budget Requests	Department Heads, Budget Team			█							
Collaborative Review with Department Heads	Department Heads, Budget Team			█							
Follow up Meetings Conducted (if necessary)	Department Heads, Budget Team				█						
Submit Proposed 2014 Budget to City Council	Citizens, City Council, Budget Team				█						
City Council Budget Review Meeting, Part 1	Citizens, City Council, Budget Team					█					
City Council Budget Review Meeting, Part 2	Citizens, City Council, Budget Team					█					
City Council Budget Review Meeting, Part 3	Citizens, City Council, Budget Team					█					
Tax Levy Resolution Submitted to City Council	Citizens, City Council, Budget Team						█				
City Council Budget Review Meeting, Final Approval	Citizens, City Council, Budget Team						█				
Publication of Property Tax Levy	Citizens, City Council, Budget Team						█				
Public Hearing Notice	Citizens, Budget Team						█				
Public Hearing on Tax Levy Ordinance, 1st Reading	Citizens, City Council, Budget Team						█				
Public Hearing on Tax Levy Ordinance, 2nd Reading and Approval	Citizens, City Council, Budget Team							█			
Annual Appropriation Ordinance Filed	Budget Team								█	█	█

* Budget Team includes the City Manager, Finance Director, Assistant Finance Director & Department Analysts

** Department Heads includes Directors and Senior Staff from all City Departments



City of Des Plaines

City Manager's Office

1420 Miner Street
Des Plaines, IL 60016
Tel: 847-391-5488
Fax: 847-391-5451

MEMORANDUM

Date: November 22, 2013

To: Mayor and Aldermen of the City Council

From: Michael G. Bartholomew, City Manager

Subject: FY 2014 Budget-*Moving Forward*

I am pleased to present the 2014 Annual Budget, as adopted by the City Council on November 18, 2013. This budget makes significant strategic investments in our community while advancing our ultimate goal of long-term financial stability.

The budget process is arguably the most important annual consideration made by the City Council, as it determines the level of service, the size of programs, and the scope of capital projects for the community. The Annual Budget provides the spending authority for all City departments for the given fiscal year and, therefore, becomes the basis for virtually every City activity during the upcoming fiscal year. Moreover, the budget process provides a gauge for measuring the success of City services and programs and/or the methods employed for their delivery.

As a culmination of the budget process, the budget document is a concrete record of the City Council's objectives and provides the means by which these stated objectives will be accomplished. Therefore, the budget document becomes the City Council's primary statement of its public policy, and, during the course of the fiscal year, serves as an essential management tool for City staff.

Each year, the City's budget team continues to improve the budget document to make the document a more readable and understandable instrument for conveying the City's spending priorities. Our success in that effort has been recognized. For five consecutive years, the City has been a recipient of the Government Finance Officers Association's (GFOA) *Distinguished Budget Presentation Award* in recognition that the City's budget document meets or exceeds the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices.

2014 BUDGET GOALS

In preparation for the 2014 annual budget process, the City Council held strategic planning sessions with the facilitation of Lynn Montei Associates. The strategic planning sessions were held on June 5th and June 6th at the Des Plaines Public Library. Out of those sessions, the City Council identified five very clear goals and several strategies to achieve those goals. Those goals and strategies were formalized into the 2013 Strategic Plan adopted by the City Council on August 5, 2013 via Resolution R-124-13.

The City's 2014 Budget priorities have been aligned with the goals in the Strategic Plan as follows:

1. **Financial Stability:** Our resources are in optimal balance with City needs and desires, and a stable financial condition endures.
2. **Thriving Economic Development:** Focused, steady growth and creative investment stimulate an increasingly attractive and vital economic climate.
3. **World Class Infrastructure:** Effective storm water management, transportation and water distribution system upgrades inspire community confidence.
4. **Sense of Community:** The value, beauty and feel of the City result in community pride, ownership and well-being.
5. **High Performance:** We are clear, focused, strategic and best in class in leadership and service delivery.

As has been the case in recent years, the City's 2014 budgetary priorities are long-term financial stability coupled with continued investment in the City's aging infrastructure, enhanced beautification, and flood mitigation. The past several years have been marked by minimal tax increases to residents, and the 2014 Budget continues to place an emphasis on keeping City services affordable to the taxpayers.

BUDGET CHALLENGES

Responsible municipal budgets take into account a number of internal and external environmental factors that pose significant challenges. They include the following:

1. **Pension Liabilities:** Municipalities across the state must continue to address the funding of pension liabilities. Recent changes in pension laws allow municipalities additional time – now until 2040 – to fund 90% of their respective pension obligations. While this modification provides some relief to municipalities, the additional measures identified below are necessary to ensure the City can meet its future pension obligations.

In the 2011 budget, the City adjusted its actuarial rate (i.e., the rate at which pension investments are assumed to grow and upon which future investment requirements will be calculated) by lowering it from 8% to 7.75%, and then adjusted it again to 7% in the 2012 budget. These adjustments will help ensure that the City invests enough money to meet future pension obligations. The work is not done there, however. Investment returns can significantly fluctuate depending upon market conditions. Prudent long-term fiscal planning includes analysis of actuarial rates on an ongoing basis, especially given current market conditions. The 2014 Budget, as proposed, includes an actuarial rate of 7.0% for Police and Fire pensions in order to fully comply with the statutory requirements by 2040.

- 2. Revenue Sources at Risk:** Over the past several years, legislation has not provided for any increases in local municipal revenues in fact, reductions have been proposed on several occasions. Discussions at the State level have continued regarding proposed reductions to the Local Government Distributive Fund. The Corporate Personal Property Replacement revenue was also partially diverted away from local governments. Local governments face challenges similar to these on a daily basis, and will continue to face them into the future.
- 3. Underperforming TIF Districts –** The City of Des Plaines has five Tax Increment Financing (TIF) districts. At the end of fiscal year 2012, two of the five districts (TIF #3, Wille Road and TIF #6, Mannheim/Higgins) were “in the red,” and a third one (TIF #4, River/Rand) is projected to be “in the red” by the end of 2013. Given the significant decreases experienced in equalized assessed values over the past few years, the increments typically generated within TIFs to pay for obligations have significantly decreased in these cases. This situation has created significant deficits in these TIFs, which are currently being offset by dollar transfers from the City’s General Fund with the hope of future repayments to the General Fund from the TIF districts.
- 4. Funding of Significant Capital Improvements:** The City of Des Plaines encompasses roughly 15 square miles of land area. An on-going challenge is to be able to prioritize and address all of the funding needs within the City especially surrounding capital improvements. The City has 144 miles of streets that require resurfacing, rehabilitation and reconstruction as recommend in the Capital Improvement Program at a total cost of \$90 million. Other larger-ticket items include 221 miles of water mains with a cost of \$1M per mile to replace, and 176 miles of storm sewers and 121 miles of sanitary sewers, each costing \$800K per mile to replace. In terms of combined storm/sanitary sewers, the City has approximately 77 miles. In addition to these expenses, annual funding is required for sidewalk replacements, rear yard drainage, and other infrastructure programs.

BUDGET RECAP

The City has taken great strides during the past four years to ensure its fiscal stability. The most significant reductions in operating expenditures were achieved by streamlining operations and, most notably, by eliminating numerous staff positions. Those staff reductions were, undoubtedly, the most difficult decisions made during this period. They were, however, the decisions necessary to meet the new economic realities of today, and they have placed the City on a path to long-term fiscal strength. Because of those tough decisions, the City remains poised to successfully deal with whatever economic conditions present themselves during the next several years. The 2014 Budget continues to be a conservative financial plan intended to hold-the-line on expenditures while making strategic investments in capital, maintaining the City’s fiscal stability, and providing for excellence in the delivery of City services.

Overview of Revenues

Total revenues for all funds in the 2014 Budget are \$127.6M, a 9.3% increase from 2013 budget figures, mostly due to an influx of revenue associated with the opening of a casino & entertainment complex in the City which was budgeted conservatively in 2013. The 2014 General Fund revenues (the main operating fund) total \$58.1M, a \$316K decrease over the 2013 budgeted revenues primarily due to the redirection of 9-1-1 surcharge revenue into the Emergency Communication Center Fund and the redirection of cell tower lease revenues to the Water/Sewer Fund.

The total City property tax levy is \$23.1M, which is an increase of 0% over the prior year's tax levy. The ten-year average levy increase (levy-over-extension), including the 2013 levy, is 1.12%, and the levy-over-levy ten-year average increase is 4.28%. The 2014 increase of 0% levy-over-levy is, obviously, well below the ten-year average.

Sales taxes represent the third largest source of revenue for the City. These include Municipal Sales Tax, Home Rule Sales Tax and the Library Home Rule Sales Tax. Sales taxes are projected to generate \$13.2M in revenues in 2014, a \$425K, or 3.3%, increase from the 2013 budget. The Home Rule Sales Tax is allocated between the General Fund at 25% and the Capital Projects Fund at 75%; this tax's revenue is expected to increase 4.5% from 2013 budget figures.

State income tax is based on a per-capita distribution. Based on the trending in 2013, the City projects to receive \$4.6 M in 2014, which remains steady from the 2013 projected amounts. Utility taxes will also remain relatively constant from 2013 levels, coming in at \$3.55M. The following identifies other revenues of significance included in the 2014 Budget:

- Hotel/Motel taxes of \$1.2M, which is \$100K above the 2013 Budget.
- Real Estate transfer taxes of \$300K – a \$50K increase from 2013 budget figures.
- Food and Beverage tax receipts of \$1.1M, consistent with the 2013 budgeted revenues.
- Personal Property Replacement tax revenues of \$1.3M, \$50K above the 2013 Budget.
- Licensing and Permit revenue of \$2.2M, which includes vehicle licenses (\$1.15M), business licenses (\$225K), and building permits (\$482K). All of these revenues are relatively consistent with the 2013 figures. The business licensing revenue is expected to show a slight decrease given the recent restructuring of licensing fees.
- In mid-2013, Des Plaines started operating its own 911 and emergency communications dispatching center. Emergency telephone (9-1-1) surcharge revenue is no longer budgeted within the General Fund, as it is required to be set up as a separate fund and account. Therefore these revenues are now included in the newly-created Emergency Communications Center Fund (DPECC).

Overview of Expenditures

Total City spending in the 2014 Budget is \$142.8M, a \$17M increase (or 13.5%) over the 2013 budget amount. The vast majority of this increase is due to investment in infrastructure projects. The 2014 Budget includes \$2.6M over the 2013 Budget in the Capital Projects Fund and a \$6.5M increase in the Water/Sewer Fund (which includes \$3M towards alternate water supply improvements and \$2.5M in water main improvements related to the River Road project).

RE: FY 2014 Budget

November 22, 2013

Page 5 of 7

Additionally, compared to 2013, based on the trending of gaming tax revenues, a \$2M increase in expenditures is included for the payment of obligations to ten benefitting communities under the business development agreement with Midwest Gaming for the casino. \$3.6M will be used from the Gaming Tax Fund for early debt payoff, thus significantly reducing interest rates that would be associated with that debt annually over many years. The 2014 Budget also includes \$3.5M in expenditures related to the Des Plaines Emergency Communications Center, for which there is now a City enterprise fund. Previously, emergency communications services were provided by a separate entity with which the City contracted.

The 2014 Budget includes total General Fund (operating) expenditures of \$59.6M, a \$2.1M increase over 2013 budgeted General Fund expenditures, or 3.6%. The General Fund (operating) revenues for 2014 are projected at \$58.1M, and the City will be utilizing reserve for the difference.

Significant General Fund expenditures include the following:

- Additional funding of \$150K towards tree planting, partially related to the Emerald Ash Borer Plan.
- Replacement of the City Hall elevators at an estimated cost of \$450K.
- \$100K in funding for the landscaping project along Northwest Highway.
- Replacement of the roof at Fire Station #1 and the lower roof of City Hall in the combined amount of \$185K.

Significant non-General Fund expenditures include the following:

- Additional funding for sidewalk replacements throughout the City at a cost of \$600K.
- Water Main replacement in TIF #1 at Lee Street, at a cost of \$235K.
- Storm Water Master Plan Phase 2 implementation in the amount of \$3M.
- Early debt payoff in the amount of \$3.6M.
- River Road water main replacements in the amount of \$2.5M.
- \$3M in funding for 2014's portion of the improvements required to allow for an alternate water supply source.

Overview of Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be utilized for the acquisition or construction of capital facilities. The 2014 Budget includes revenues of \$7.6M, transfers in of \$5.3M, total expenditures of \$14.5M and transfers out of \$297K. Included in the 2014 Capital Projects Fund Budget is \$1.7M of 2012 gaming tax revenue earmarked towards infrastructure projects and \$3.6M for early debt pay-off.

The specific capital improvement projects proposed for 2014 are identified in the City's Five-Year Capital Improvement Program (CIP). General categories, with their approximate funding levels for 2014, include Alley Reconstruction (\$230K), Drainage System Improvements (\$3.3M), Miscellaneous Improvements (\$6.1M), Sewer System Improvements (\$100K), Street Improvements (\$4.6M), and Water System Improvements (\$7.0M).

Overview of Water/Sewer Fund

The Water/Sewer Fund is an enterprise fund that accounts for revenues and expenses associated with the provision of water and maintenance of the sanitary sewer system within the City. The fund has been operating in an unbalanced position for the past several years and, as a result, in 2011, the City commissioned a water rate study. The results of the study were presented with three rate scenarios. During the 2012 Budget deliberations, Staff recommended to the City Council an increase from the 2012 water/sewer rates based on the scenario which caused the lowest increases to the City's water users. In 2014, the Water/Sewer Fund is projected to have a fund balance of \$647K. In the 2014 Budget, there are proposed transfers of \$3.5M from the Gaming Tax Fund and \$2M from the General Fund to pay the \$2.5M water main costs related to River Road reconstruction and the \$3M infrastructure costs of the alternate water source project.

FUND BALANCE

The City's General Fund balance requires special mention, as it continues to be an important factor in the City's overall position of fiscal strength. Financial policies adopted by the City include a General Fund balance requirement of 25% of annual expenditures.

At the close of FY 2008, the City had a General Fund balance of \$9.3M, representing 16.7% of annual expenditures. A dangerously low 2.2% was unreserved (unassigned) funds. This balance was roughly equivalent to 8 days of operating expenditures in reserve. Projected at the close of FY 2014 is a General Fund balance of \$32M, which represents 49.2% of annual expenditures. The unassigned portion is projected to be \$18M, or 27.8%. This represents a substantial improvement compared to the 2007 and 2008 fiscal years.

While our fund balance position has improved substantially, I must caution that it is imperative that the City continue to maintain a healthy *unassigned* portion of the fund balance. Without an appropriate available fund balance, certain financial contingencies cannot adequately be maintained, which may result in the City having to assume short-term loans or take other undesirable actions to meet its financial obligations. In 2011, the City experienced several weather-related emergencies which required the activations of our emergency operations center and increased overtime expenditures associated with the City's responses. In most instances, events such as these are not reimbursed by the state or federal governments, as was seen during the April 2013 flood which cost the City approximately \$1.3M. The City's fund balance helps act as an emergency reserve in these types of situations.

CONCLUSION

As I mentioned at the outset, the 2014 Budget represents another significant step to ***Moving Forward*** in accomplishing the City's goal of long-term financial stability. This would not be possible without the continued dedicated leadership, hard work, and tough decision-making of the City Council, which has shown its commitment to the City's financial well-being.

I also wish to extend my sincere gratitude to Finance Director, Dorothy Wisniewski for her diligent work in preparing this budget and to all of those staff members who have assisted in the research and development of this important effort. Special acknowledgment is required for all of the City's Department Heads who have carefully monitored spending throughout the past year and who strive to produce the most efficient and effective services for the residents of Des Plaines.

Page Intentionally Left Blank



2014 Budget COMMUNITY PROFILE

The City of Des Plaines is located approximately 17 miles northwest of downtown Chicago near O'Hare International Airport. It is a vibrant, diverse collection of residential, commercial, and industrial land uses, encompassing roughly 15 square miles of land area. Des Plaines' neighboring communities include Park Ridge, Glenview, Mount Prospect, Rosemont, and Chicago.



Residents and visitors can interact with city government by visiting the City of Des Plaines' official website at <http://www.desplaines.org>.

CITY GOVERNMENT

The City of Des Plaines was incorporated in 1857 and operates under the statutory Mayor-Manager form of government. The City Manager serves as the City's Chief Administrative Officer and is responsible to the Mayor and City Council for the efficient management and operation of all of the affairs of the City and its departments.

The City Council is comprised of the Mayor and eight Aldermen. The City is divided into eight wards, with the residents of each ward electing an Alderman to represent the ward. The Council is the legislative body of the City, setting policy direction and enacting legislation affecting the City.

The City is a full-service City and its operations are concentrated within six major operating departments—City Manager's Office, Community & Economic Development, Finance, Fire, Police, and Public Works & Engineering.



The Des Plaines Civic Center is home to the six-story City Hall and adjacent Police Department Headquarters at 1420 Miner Street in downtown.

On an annual basis, the City Manager's Office prepares and submits a budget for consideration by the City Council. The annual budget establishes the spending parameters for city government operations.



**2014 Budget
COMMUNITY PROFILE**



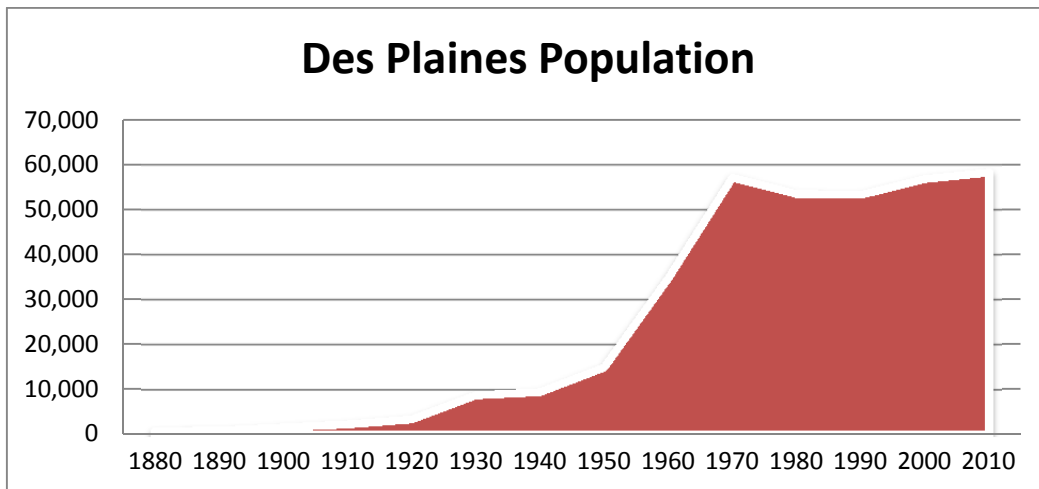
Miner Street offers residents and visitors a variety of shops and restaurants in downtown Des Plaines.

Population Characteristics	
Under 5	5.4%
18 and over	79.8%
65 and over	17.1%
Male	48.7%
Female	51.3%
Avg. Household Size	2.53
Avg. Family Size	3.19
Total Housing Units	24,075
U.S. Census Bureau, 2010, STF	

POPULATION

Des Plaines is home to 58,364 people (2010, U.S. Census Bureau, STF). The City has grown dramatically from its inception in 1857, characterized by a rapid growth period from 1950 to 1970. During the last forty years, Des Plaines’ population has remained relatively constant, increasing slightly during this period.

Below is an historical depiction of the overall population of the City.





2014 Budget COMMUNITY PROFILE



The Metropolitan Square development in the heart of Des Plaines serves as the centerpiece of the downtown area. The 8.7 acre development, constructed in 2007, consists of 114,000 square feet of retail space, 27,000 square feet of office space, and 142 housing units. It has added an estimated \$ 20M in assessed value to the property tax base of the City.



LAND USE AND VALUE

The principal uses of land in the City breakdown as follows:

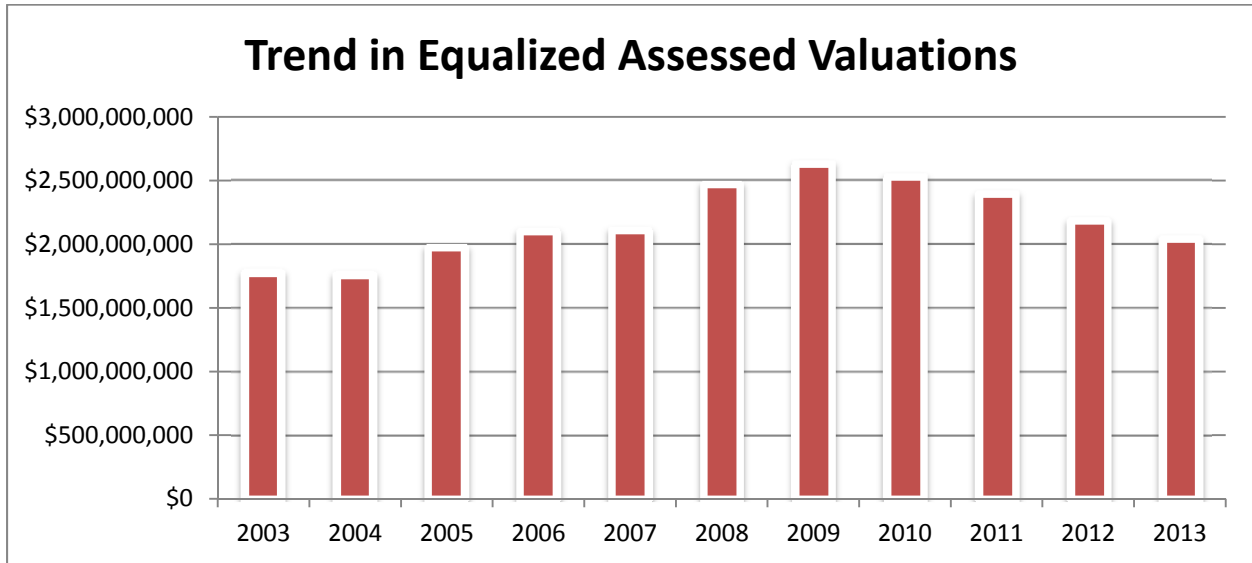
Residential	43.3%	3,952 acres
Manufacturing	15.7%	1,431 acres
Commercial/ Retail	7.8%	713 acres
Education & Recreation	15.9%	1,447 acres
Streets, Alleys & Railroads	12.5%	1,143 acres
Vacant	4.7%	433 acres

GIS Parcel Analysis, April 2013



**2014 Budget
COMMUNITY PROFILE**

In 2013, the value of property in Des Plaines had an equalized assessed value (EAV) of almost \$2.04 billion, a decrease of \$144 million from the prior year.



CONSTRUCTION ACTIVITY

In 2012, the City’s Department of Community & Economic Development issued 2,679 permits with a total estimated value of \$29,994,000.

The table below depicts single family residential, multi-family residential and miscellaneous construction activity as well as total value of all construction in the City during the ten-year period ending December 31, 2012.

Year	No. of Single Family	Value	No. of Multi-Family	Value	Misc. Value	Total Value
2003	26	\$ 9,198,365	14	\$ 22,941,620	\$ 63,710,885	\$ 95,850,870
2004	47	\$ 17,010,034	29	\$ 63,454,601	\$ 93,697,068	\$ 174,161,703
2005	47	\$ 18,994,100	153	\$ 64,714,192	\$ 55,363,011	\$ 139,071,303
2006	36	\$ 14,536,330	10	\$ 20,080,720	\$ 84,829,879	\$ 119,447,329
2007	19	\$ 7,158,615	5	\$ 26,616,685	\$ 80,469,290	\$ 114,244,590
2008	3	\$ 1,077,050	7	\$ 4,873,920	\$ 63,160,534	\$ 69,111,504
2009	4	\$ 1,839,515	8	\$ 7,042,560	\$ 30,792,437	\$ 39,674,512
2010	4	\$ 1,342,000	5	\$ 5,234,000	\$ 182,559,000	\$ 189,135,000
2011	2	\$ 1,002,180	9	\$ 6,022,405	\$ 43,268,293	\$ 50,292,878
2012	2	\$ 1,153,000	4	\$ 2,860,000	\$ 25,981,000	\$ 29,994,000

Year-End Statistical Report, Community and Economic Development Department, Building and Code Enforcement Division, 2002-2012

Overall construction activity was up in 2010 due to the Rivers Casino. However, residential construction has dramatically declined during the six-year period 2007-2012.



2014 Budget COMMUNITY PROFILE

PRINCIPAL EMPLOYERS

Business	Industry	Employees*
Universal Oil Products, Inc.	Chemical Engineering Services	1,500
Rivers Casino	Entertainment and Gaming	1,424
Holy Family Medical Center	Medical Center	1,036
Oakton Community College	Public Community College	990
Maine West	Education	905
East Maine District 63	Education	750
School District 62	Education	724
Sysco Food Services	Food Wholesalers	650
Wheels, Inc.	Passenger Car and Truck Leasing	650
Hart Shaffner & Marx.	Men's Apparel	550

*Data Source: 2012 Illinois Manufacturer's Directory and 2012 Illinois Services Directory



Downtown Des Plaines is anchored by the Des Plaines Public Library (above center) and the METRA passenger rail station for easy commuter access to the Chicago Loop.

The fast food giant McDonald's opened its first restaurant in 1955 at 400 Lee Street in Des Plaines. (left)



2014 Budget Goals of the City Council

On June 5th and 6th of 2013 City officials met at the Des Plaines Public Library to develop a Strategic Plan. The purpose of these meetings was to define the City's strategy and direction while determining the priorities for the 2014 budget process. The City Council identified an overall long term vision as well as five very clear goals and several strategies to achieve those goals. These goals are illustrated below in more depth.

Our Vision for the City of Des Plaines in 2017

The City of Des Plaines stands among the most engaging, prosperous and leading edge cities.

Goals for Vision Attainment

1. **Financial Stability:** Our resources are in optimal balance with City needs and desires and a stable financial condition endures.
 1. Explore and implement innovative revenue generation approaches.
 2. Control debt liability.
 3. Implement policies that improve the City's bond rating and financial standing.
 4. Employ leading edge financial management practices.
2. **Thriving Economic Development:** Focused, steady growth and creative investment stimulate an increasingly attractive and vital economic climate.
 1. Create and execute a comprehensive City of Des Plaines marketing plan.
 2. Align Tax Increment Financing (TIF) policies with the City's economic goals and values.
 3. Build an exciting and vibrant business climate that attracts and retains businesses to the City.
3. **World Class Infrastructure:** Effective storm water management, transportation and water distribution system upgrades inspire community confidence.
 1. Manage and finance infrastructure improvements.
 2. Employ highly effective storm water management and flood mitigation measures in close collaboration with state and federal entities.
 3. Expedite City water system upgrades.
 4. Improve transportation facilities in accord with the adopted CIP.



2014 Budget Goals of the City Council

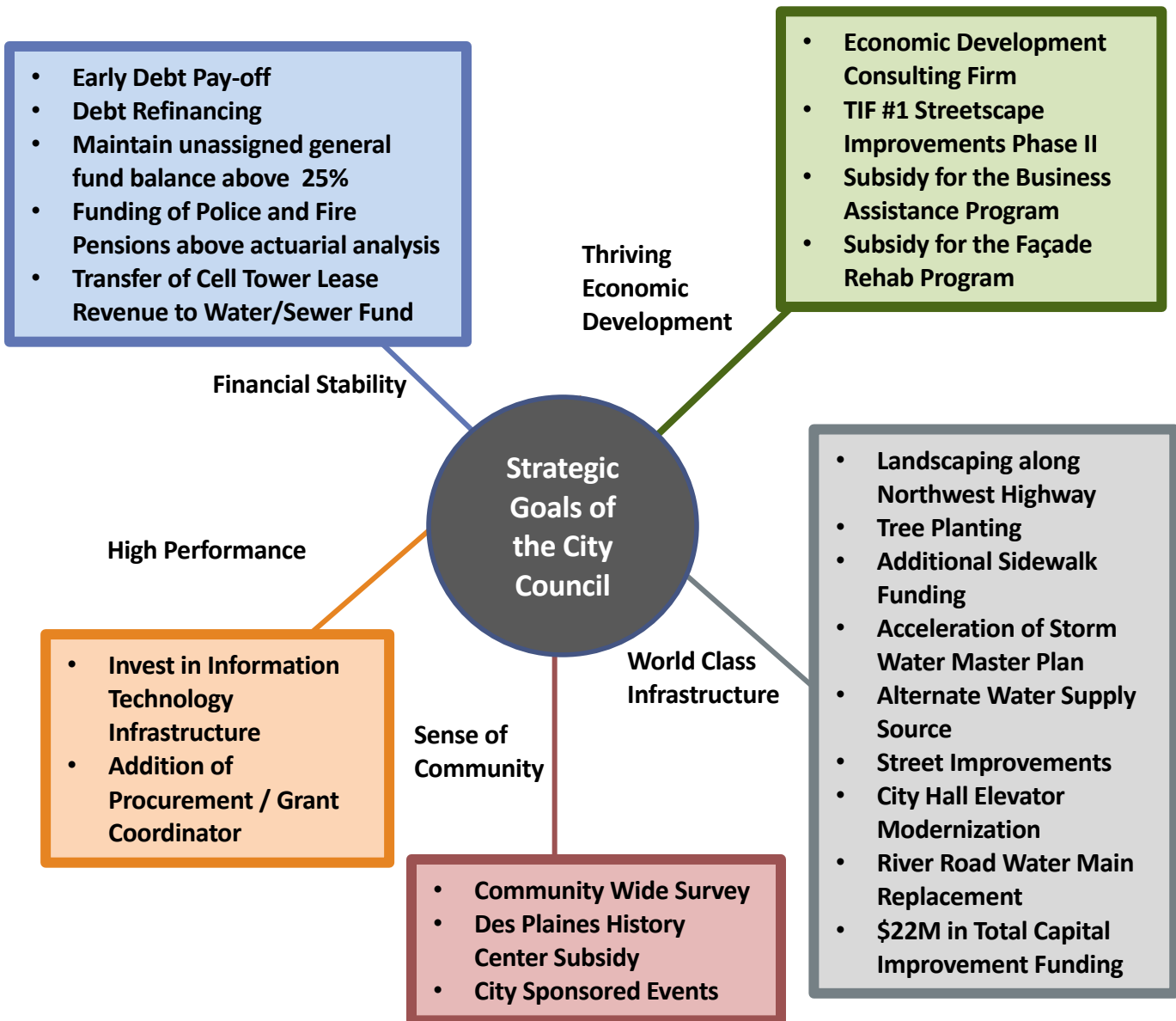
4. **Sense of Community:** The value, beauty and feel of the City result in community pride, ownership and well-being.
 1. Make choices that beautify the physical environment.
 2. Invest in community events to build their currency toward the City's sense of community.
 3. Elevate the quality of relationships to create a more efficient and harmonious community and government.
 4. Authentically engage stakeholders for meaningful involvement, collaboration and community ownership.
 5. Facilitate multi-directional communication that informs, engages and builds trust and community connection.
5. **High Performance:** We are clear, focused, strategic and best in class in leadership and service delivery.
 1. Exhibit political leadership that exemplifies clarity, conviction and effectiveness.
 2. Collaborate with neighbors and colleagues to cultivate camaraderie and advance mutual interests.
 3. Exemplify a City committed to learning, innovation and positive perspective.
 4. Cultivate professionalism across the organization.



2014 Budget Goals of the City Council – Staff Implementation

As part of the 2013 Strategic Planning Sessions, the City Council identified several strategies in order to attain each of the five goals. During the budget development process City staff identified different tactics or actions that could be implemented into the 2014 Budget documents that would align with the City Council goals. These goals and priorities form the foundation of the 2014 Budget.

2013 STRATEGIC GOALS AS BASIS FOR THE 2014 BUDGET PRIORITIES





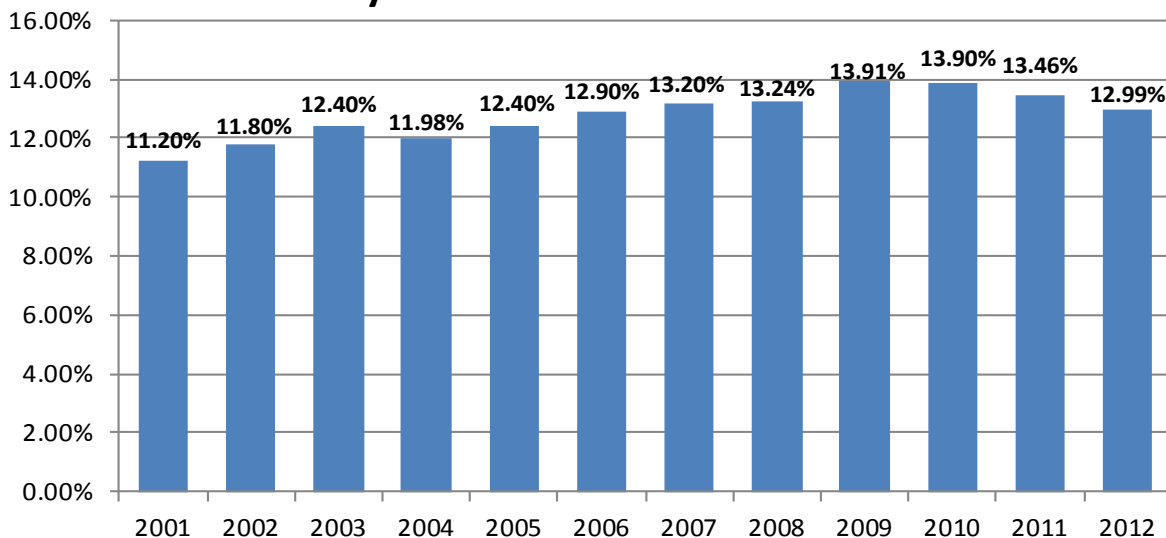
2014 Budget PROPERTY TAX SUMMARY

A property owner's tax bill includes taxes that are paid to numerous taxing jurisdictions that support various public functions. The 2012 tax bill (paid in 2013) presented in detail below, which is representative of an average bill for a property owner in Maine Township, includes taxes that support sixteen different jurisdictions.¹

Maine Township²

<u>Taxing Jurisdiction</u>	<u>Tax Amt</u>	<u>Tax Rate</u>	<u>Percent of Tax Bill</u>
NW Mosquito Abatement	\$ 5.57	0.011	0.12%
Water Reclamation District	\$ 187.48	0.370	4.12%
Des Plaines Park District	\$ 215.35	0.425	4.74%
Oakton College District	\$ 110.97	0.219	2.44%
High School District 207	\$ 1,122.35	2.215	24.68%
School District 62	\$ 1,768.40	3.490	38.89%
Des Plaines Library	\$ 160.63	0.317	3.53%
City of Des Plaines	\$ 590.82	1.166	12.99%
Road & Bridge Maine	\$ 24.83	0.049	0.55%
Maine General Assistance	\$ 11.65	0.023	0.26%
Town of Maine	\$ 48.64	0.096	1.07%
Forest Preserve District	\$ 31.92	0.063	0.70%
Consolidated Elections	\$ -	0.000	0.00%
County of Cook	\$ 269.06	0.531	5.92%
Cook County Public Safety	\$ -	0.000	0.00%
Cook County Health	\$ -	0.000	0.00%
Total	\$ 4,547.69	8.975	100.00%

City Portion of Overall Tax Bill



¹ Based on a 2012 Tax Bill (payable in 2013) for a Maine Township property owner.

² The average bill is calculated using an equalized assessed value of about \$51K. This is the residential EAV divided by the number of homes as reported by the US Census Bureau.



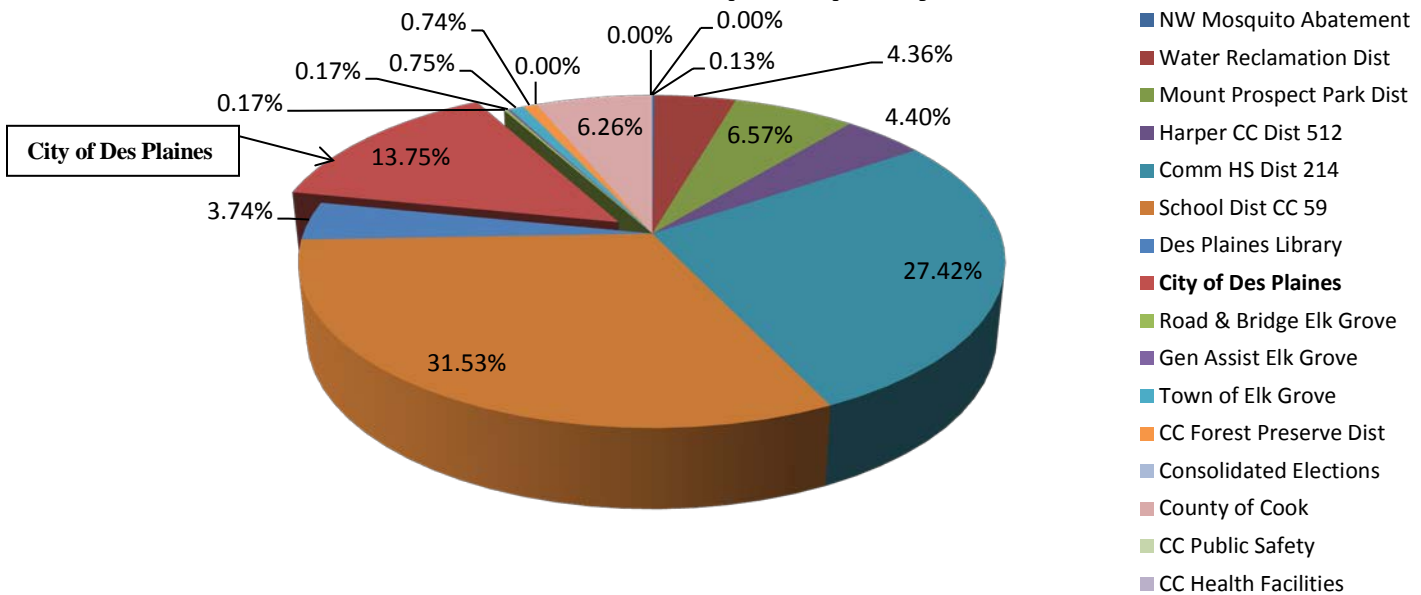
2014 Budget PROPERTY TAX SUMMARY

A property owner's tax bill includes taxes that are paid to numerous taxing jurisdictions that support various public functions. The 2012 tax bill (paid in 2013) presented in detail below, which is representative of an average bill for a property owner in Elk Grove Township, includes taxes that support sixteen different jurisdictions.³

Elk Grove Township⁴

<u>Taxing Jurisdiction</u>	<u>Tax Amt</u>	<u>Tax Rate</u>	<u>Percent of Tax Bill</u>
NW Mosquito Abatement	\$ 5.57	0.011	0.13%
Water Reclamation District	\$ 187.48	0.370	4.36%
Mount Prospect Park District	\$ 282.24	0.557	6.57%
Harper CC Dist 512	\$ 189.00	0.373	4.40%
High School District 214	\$ 1,177.58	2.324	27.42%
School District 59	\$ 1,354.43	2.673	31.53%
Des Plaines Library	\$ 160.63	0.317	3.74%
City of Des Plaines	\$ 590.82	1.166	13.75%
Road & Bridge Elk Grove	\$ 7.09	0.014	0.17%
General Assistance Elk Grove	\$ 7.09	0.014	0.17%
Town of Elk Grove	\$ 32.43	0.064	0.75%
Forest Preserve District	\$ 31.92	0.063	0.74%
Consolidated Elections	\$ -	0.000	0.00%
County of Cook	\$ 269.06	0.531	6.26%
Cook County Public Safety	\$ -	0.000	0.00%
Cook County Health	\$ -	0.000	0.00%
Total	\$ 4,295.35	8.477	100.00%

Elk Grove Township Property Tax Breakdown



³ Based on a 2012 Tax Bill (payable in 2013) for an Elk Grove Township property owner.

⁴ The average bill is calculated using an equalized assessed value of about \$51K. This is the residential EAV divided by the number of homes as reported by the US Census Bureau.



2014 Budget PROPERTY TAX ALLOCATION

The table below displays a theoretical monthly “bill” in an attempt to quantify what residents receive in the form of City services each month and the cost of those services. Since individuals are familiar with paying bills for things such as a mortgage, utilities, car, and mobile phone on a monthly basis, this analysis compares City services to typical monthly expenses.¹

Maine Township

How Your Property Tax Dollars are Spent

Total Annual Property Taxes Paid by a Resident				\$ 2,000.00	\$ 3,000.00	\$ 4,000.00	\$ 5,000.00	\$ 6,000.00
Annual Property Taxes Paid to Des Plaines				\$ 259.80	\$ 389.70	\$ 519.60	\$ 649.50	\$ 779.40
Monthly Property Taxes Paid to Des Plaines				\$ 21.65	\$ 32.48	\$ 43.30	\$ 54.13	\$ 64.95
	2014 Adopted Budget	Monthly Budget	Percent of General Fund	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost
Elected Office	\$ 656,025	\$ 54,669	1.01%	\$ 0.22	\$ 0.33	\$ 0.44	\$ 0.55	\$ 0.66
City Manager Dept.	\$ 3,115,311	\$ 259,609	4.79%	\$ 1.04	\$ 1.56	\$ 2.07	\$ 2.59	\$ 3.11
Finance Dept.	\$ 1,165,396	\$ 97,116	1.79%	\$ 0.39	\$ 0.58	\$ 0.78	\$ 0.97	\$ 1.16
Police Dept.	\$ 20,701,216	\$ 1,725,101	31.84%	\$ 6.89	\$ 10.34	\$ 13.79	\$ 17.24	\$ 20.68
Fire Dept.	\$ 18,124,268	\$ 1,510,356	27.88%	\$ 6.04	\$ 9.05	\$ 12.07	\$ 15.09	\$ 18.11
Police & Fire Comm.	\$ 70,700	\$ 5,892	0.11%	\$ 0.02	\$ 0.04	\$ 0.05	\$ 0.06	\$ 0.07
EMA	\$ 125,073	\$ 10,423	0.19%	\$ 0.04	\$ 0.06	\$ 0.08	\$ 0.10	\$ 0.12
Comm. Development	\$ 2,268,557	\$ 189,046	3.49%	\$ 0.76	\$ 1.13	\$ 1.51	\$ 1.89	\$ 2.27
Public Works Dept.	\$ 12,453,469	\$ 1,037,789	19.16%	\$ 4.15	\$ 6.22	\$ 8.29	\$ 10.37	\$ 12.44
Overhead Exp.	\$ 6,330,110	\$ 527,509	9.74%	\$ 2.11	\$ 3.16	\$ 4.22	\$ 5.27	\$ 6.32
Total	\$ 65,010,125	\$ 5,417,510	100.00%	\$ 21.65	\$ 32.48	\$ 43.30	\$ 54.13	\$ 64.95

¹ Based on a 2012 Tax Bill (payable in 2013) for a Maine Township property owner.



2014 Budget
PROPERTY TAX ALLOCATION

The table below displays a theoretical monthly “bill” in an attempt to quantify what residents receive in the form of City services each month and the cost of those services. Since individuals are familiar with paying bills for things such as a mortgage, utilities, car, and mobile phone on a monthly basis, this analysis compares City services to typical monthly expenses.²

Elk Grove Township

How Your Property Tax Dollars are Spent

Total Annual Property Taxes Paid by a Resident				\$ 2,000.00	\$ 3,000.00	\$ 4,000.00	\$ 5,000.00	\$ 6,000.00
Annual Property Taxes Paid to Des Plaines				\$ 275.00	\$ 412.50	\$ 550.00	\$ 687.50	\$ 825.00
Monthly Property Taxes Paid to Des Plaines				\$ 22.92	\$ 34.38	\$ 45.83	\$ 57.29	\$ 68.75
	2014 Adopted Budget	Monthly Budget	Percent of General Fund	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost
Elected Office	\$ 656,025	\$ 54,669	1.01%	\$ 0.23	\$ 0.35	\$ 0.46	\$ 0.58	\$ 0.69
City Manager Dept.	\$ 3,115,311	\$ 259,609	4.79%	\$ 1.10	\$ 1.65	\$ 2.20	\$ 2.75	\$ 3.29
Finance Dept.	\$ 1,165,396	\$ 97,116	1.79%	\$ 0.41	\$ 0.62	\$ 0.82	\$ 1.03	\$ 1.23
Police Dept.	\$ 20,701,216	\$ 1,725,101	31.84%	\$ 7.30	\$ 10.95	\$ 14.59	\$ 18.24	\$ 21.89
Fire Dept.	\$ 18,124,268	\$ 1,510,356	27.88%	\$ 6.39	\$ 9.58	\$ 12.78	\$ 15.97	\$ 19.17
Police & Fire Comm.	\$ 70,700	\$ 5,892	0.11%	\$ 0.02	\$ 0.04	\$ 0.05	\$ 0.06	\$ 0.07
EMA	\$ 125,073	\$ 10,423	0.19%	\$ 0.04	\$ 0.07	\$ 0.09	\$ 0.11	\$ 0.13
Comm. Development	\$ 2,268,557	\$ 189,046	3.49%	\$ 0.80	\$ 1.20	\$ 1.60	\$ 2.00	\$ 2.40
Public Works Dept.	\$ 12,453,469	\$ 1,037,789	19.16%	\$ 4.39	\$ 6.58	\$ 8.78	\$ 10.97	\$ 13.17
Overhead Exp.	\$ 6,330,110	\$ 527,509	9.74%	\$ 2.23	\$ 3.35	\$ 4.46	\$ 5.58	\$ 6.69
Total	\$ 65,010,125	\$ 5,417,510	100.00%	\$ 22.92	\$ 34.38	\$ 45.83	\$ 57.29	\$ 68.75

² Based on a 2012 Tax Bill (payable in 2013) for an Elk Grove Township property owner.

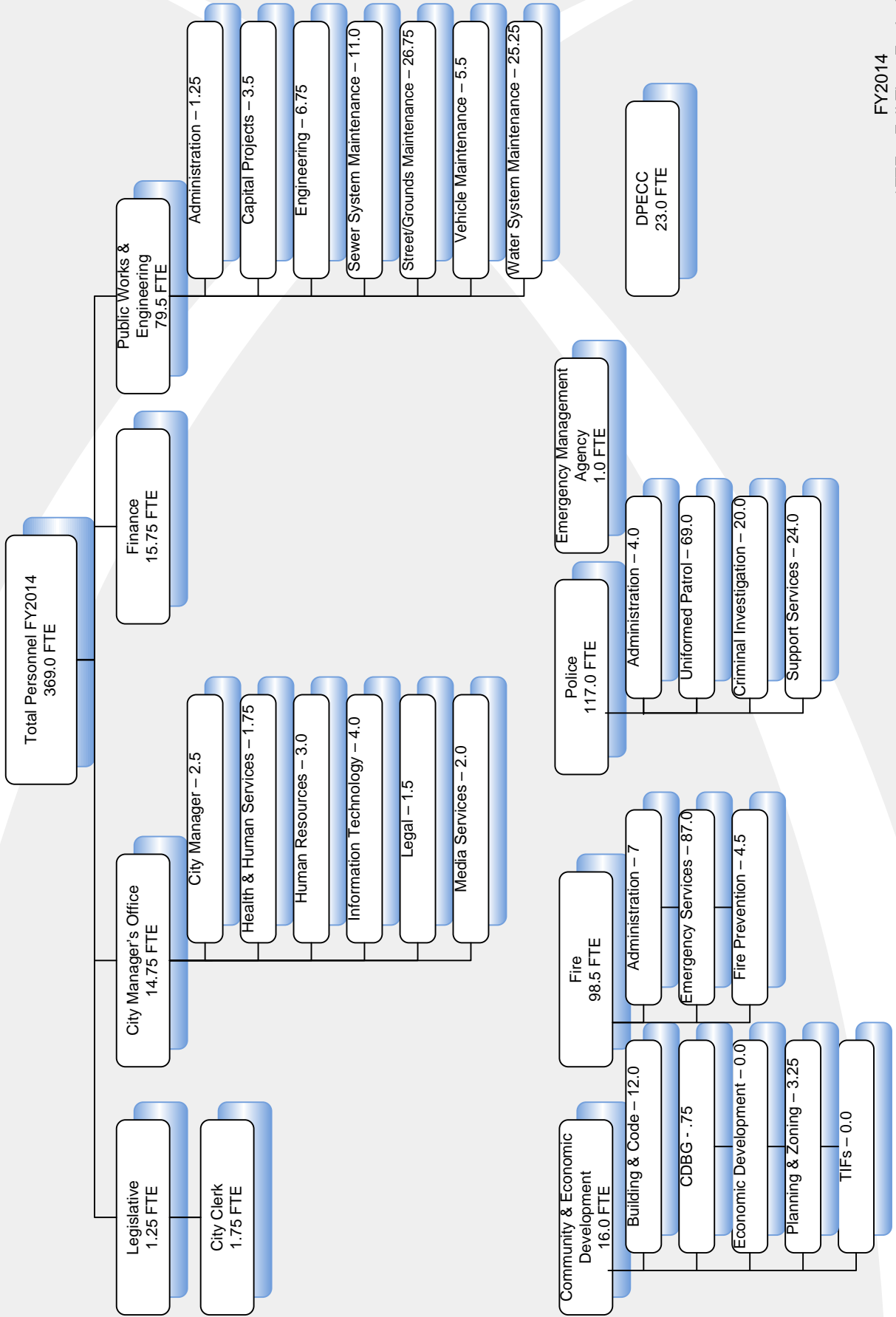


2014 Budget
PROPERTY TAX LEVY (2013 Levy Extended in 2014)

2013 PROPERTY TAX LEVY
(Collections to occur in the 2014 Budget)

Purpose	2011 Tax Extension	2012 Tax Extension	2013 Tax Levy	Dollar Change From 2012	Percent Change From 2012
Corporate	16,402,317	16,114,550	\$ 14,675,600	\$ (1,438,950)	-8.93%
Police Pension	3,576,720	3,771,360	4,150,000	378,640	10.04%
Firefighter Pension	3,685,109	3,781,172	4,150,000	368,828	9.75%
2007B (2001B Refunding) Fire Sta. Land	113,663	110,670	107,550	(3,120)	-2.82%
Total Debt Service increase/(decrease)	<u>113,663</u>	<u>110,670</u>	<u>107,550</u>	<u>-3,120</u>	<u>-2.82%</u>
Total City	<u>\$ 23,777,809</u>	<u>\$ 23,777,752</u>	<u>\$ 23,083,150</u>	<u>\$ (694,602)</u>	<u>-2.92%</u>
Library	<u>6,549,869</u>	<u>6,451,621</u>	<u>6,169,754</u>	<u>\$ (281,867)</u>	<u>-4.37%</u>
Total	<u>30,327,678</u>	<u>30,229,373</u>	<u>29,252,904</u>	<u>\$ (976,469)</u>	<u>-3.23%</u>

Operational Organizational Chart



FY2014
* FTE = Full-Time Equivalent
Employees



2014 Budget
PERSONNEL SUMMARY

Department		FY2010 Authorized	FY2011 Authorized	FY2012 Authorized	FY2013 Budget	FY2014 Budget
CITY MANAGER'S OFFICE						
City Manager's Office	Full Time	3.00	3.00	3.00	2.00	2.00
	Part Time	0.50	0.50	0.50	0.50	0.50
Health & Human Services	Full Time	-	-	-	-	-
	Part Time	1.75	1.75	1.75	1.75	1.75
Human Resources	Full Time	3.00	3.00	3.00	3.00	3.00
	Part Time	-	-	-	-	-
Information Technology	Full Time	4.00	4.00	4.00	4.00	4.00
	Part Time	-	-	-	-	-
Media Services	Full Time	2.00	2.00	2.00	2.00	2.00
	Part Time	-	-	-	-	-
Legal	Full Time	2.00	2.00	2.00	1.00	1.00
	Part Time	0.25	0.50	0.50	0.50	0.50
CITY MANAGER'S OFFICE -	Full Time	14.00	14.00	14.00	12.00	12.00
TOTAL	Part Time	2.50	2.75	2.75	2.75	2.75
COMMUNITY AND ECONOMIC DEVELOPMENT (CED)						
Building/Code	Full Time	13.00	12.00	12.00	12.00	12.00
	Part Time	-	-	-	-	-
Economic Development	Full Time	0.25	-	-	-	-
	Part Time	-	-	-	-	-
Planning/Zoning	Full Time	3.00	3.25	3.25	3.25	3.25
	Part Time	-	-	-	-	-
CDBG	Full Time	1.00	0.75	0.75	0.75	0.75
	Part Time	-	-	-	-	-
TIF#1, TIF # 4, TIF #6	Full Time	0.75	-	-	-	-
	Part Time	-	-	-	-	-
CED - TOTAL	Full Time	18.00	16.00	16.00	16.00	16.00
	Part Time	-	-	-	-	-
ELECTED OFFICE						
Legislative	Full Time	-	-	-	-	1.00
	Part Time	-	-	-	-	0.25
City Clerk	Full Time	-	-	-	-	1.00
	Part Time	-	-	-	-	0.75
Elected Office	Full Time	2.00	2.00	2.00	2.00	-
	Part Time	0.75	0.75	1.00	1.00	-
ELECTED OFFICE - TOTAL	Full Time	2.00	2.00	2.00	2.00	2.00
	Part Time	0.75	0.75	1.00	1.00	1.00
EMERGENCY MANAGEMENT AGENCY (EMA)						
EMA	Full Time	1.00	1.00	1.00	1.00	1.00
	Part Time	-	-	-	-	-
EMA - TOTAL	Full Time	1.00	1.00	1.00	1.00	1.00
	Part Time	-	-	-	-	-
FINANCE						
Finance - General	Full Time	8.00	8.00	8.00	8.00	10.00
	Part Time	0.75	0.75	0.75	0.75	0.50
Finance -Water	Full Time	5.00	5.00	5.00	5.00	5.00
	Part Time	0.25	0.25	0.25	0.25	0.25
FINANCE - TOTAL	Full Time	13.00	13.00	13.00	13.00	15.00
	Part Time	1.00	1.00	1.00	1.00	0.75

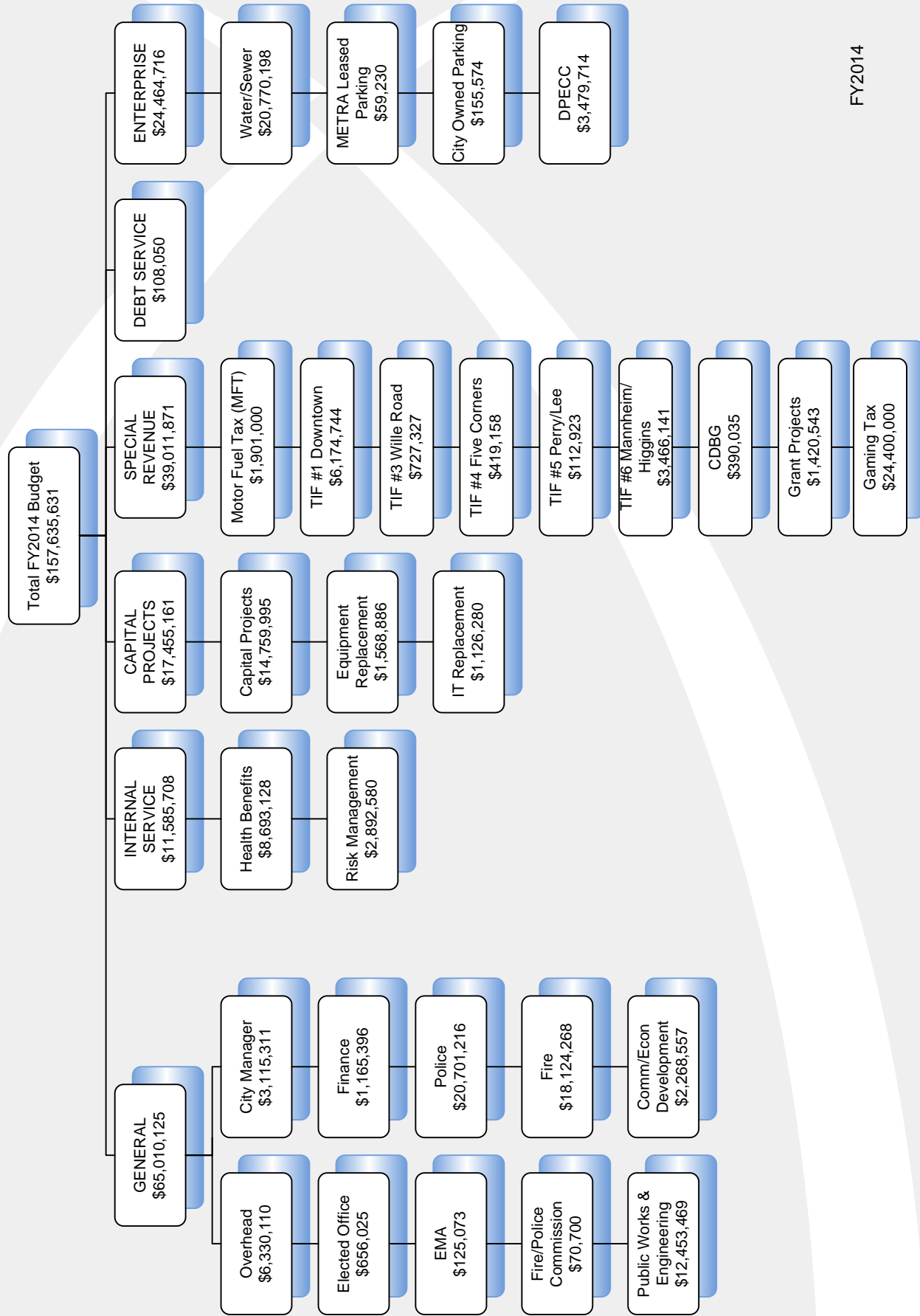


2014 Budget

PERSONNEL SUMMARY

Department		FY2010 Authorized	FY2011 Authorized	FY2012 Authorized	FY2013 Budget	FY2014 Budget
FIRE DEPARTMENT						
Administrative	Full Time	6.00	6.00	6.00	6.00	7.00
	Part Time	0.50	0.50	0.50	0.50	-
Emergency Services	Full Time	87.00	87.00	87.00	87.00	87.00
	Part Time	-	-	-	-	-
Fire Prevention	Full Time	5.00	4.00	4.00	3.00	2.00
	Part Time	-	1.00	1.00	2.00	2.50
FIRE - TOTAL	Full Time	98.00	97.00	97.00	96.00	96.00
	Part Time	0.50	1.50	1.50	2.50	2.50
POLICE						
Administration	Full Time	6.00	5.00	5.00	2.00	4.00
	Part Time	-	-	-	-	-
Uniformed Patrol	Full Time	67.00	68.00	68.00	68.00	69.00
	Part Time	-	-	-	-	-
Criminal Investigation	Full Time	21.00	21.00	21.00	20.00	20.00
	Part Time	-	-	-	-	-
Support Services	Full Time	22.00	22.00	22.00	26.00	24.00
	Part Time	-	-	-	-	-
POLICE - TOTAL	Full Time	116.00	116.00	116.00	116.00	117.00
	Part Time	-	-	-	-	-
PUBLIC WORKS AND ENGINEERING						
Administration	Full Time	2.25	1.25	1.25	1.25	1.25
	Part Time	-	-	-	-	-
Engineering - Capital Projects	Full Time	3.00	3.00	3.00	3.00	3.00
	Part Time	0.50	0.50	0.50	0.50	0.50
Engineering - General	Full Time	5.50	5.50	5.50	5.50	5.50
	Part Time	-	-	-	-	-
Sewer System Maintenance	Full Time	10.50	10.50	10.50	10.50	10.50
	Part Time	0.75	0.50	0.50	0.50	0.50
Streets /Grounds Maintenance	Full Time	23.50	23.50	23.50	23.75	23.75
	Part Time	5.50	3.00	3.00	3.00	3.00
Vehicle Maintenance	Full Time	5.50	5.50	5.50	5.50	5.50
	Part Time	-	-	-	-	-
Water - Engineering	Full Time	1.00	1.00	1.00	1.00	1.00
	Part Time	0.25	0.25	0.25	0.25	0.25
Water System Maintenance	Full Time	23.75	23.75	23.75	23.50	23.50
	Part Time	1.25	1.00	1.00	1.25	1.75
PUBLIC WORKS AND ENGINEERING - TOTAL	Full Time	75.00	74.00	74.00	74.00	74.00
	Part Time	8.25	5.25	5.25	5.50	6.00
Des Plaines Emergency Communications Center (DPECC)						
DPECC	Full Time	-	-	-	-	22.00
	Part Time	-	-	-	-	1.00
DPECC - TOTAL	Full Time	-	-	-	-	22.00
	Part Time	-	-	-	-	1.00
TOTAL FULL AND PART TIME EMPLOYEES	Full Time	337.00	333.00	333.00	330.00	355.00
	Part Time	13.00	11.25	11.50	12.75	14.00
TOTAL FULL TIME EQUIVALENTS		350.00	344.25	344.50	342.75	369.00
CHANGE FROM PREVIOUS YEAR		(39.25)	(5.75)	0.25	(1.75)	26.25

Financial Organizational Chart



Page Intentionally Left Blank



2014 Budget BUDGET SUMMARY

Fund Structure

A fund is a separate fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity. Fund accounting demonstrates legal compliance and aids financial management by segregating transactions related to certain government functions or activities. The City's budget is divided into several different funds. Each fund is considered a separate accounting entity. The budgeted funds are classified into six categories:

General Fund - This Fund represents a substantial portion of the City's activities. It is used to account for activities that are not accounted for in the other funds. The General Fund supports the day to day operations of the City and may also be referred to as a Governmental Fund.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost reimbursement basis.

Capital Project Funds – Capital Projects Funds are governmental funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Enterprise funds).

Special Revenue Funds - Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The City budgets for nine Special Revenue Funds: Motor Fuel Tax Fund, TIF #1, TIF #3, TIF #4, TIF #5, TIF #6, Community Development Block Grant, Gaming Tax Fund and Grant Funded Projects. The City has additional Special Revenue Funds that are not included in the budget. These funds are the Asset Seizure Fund and the Foreign Fire Insurance. Special Revenue Funds may also be referred to as Governmental Funds.

Debt Service Funds - A Debt Service Fund accounts for accumulation of resources and the payment of long-term debt principal, interest, and related costs. A Debt Service Fund may also be referred to as a Governmental Fund.

Enterprise Funds - Enterprise Funds are proprietary funds established to account for the financing of self-supporting activities of governmental units that render services on a user charge basis to the general public. The significant attribute of Enterprise Funds is that they are financed primarily by charges to consumers and that the accounting for them makes it possible to show whether they are operated at a profit or loss similar to comparable private enterprises. The City has four Enterprise Funds: Water/Sewer Fund, Des Plaines Emergency Communications Center (DPECC) Fund and two Parking System Funds (METRA-Leased and City-Owned). Depreciation expenses are recorded in Enterprise Funds, but the City excludes this non-cash expense from its budget.



2014 Budget BUDGET SUMMARY

Fund Name	1/1/2014 Estimated Fund Balance (Deficit)	2014 Transfer's In	2014 Budgeted Revenues	2014 Budgeted Expenditures	2014 Transfer's Out	12/31/2014 Projected Ending Fund Balance (Deficit)
General Fund	38,600,246	\$342,257	\$58,080,700	59,640,246	\$5,369,879	32,013,078
Nonspendable	10,025,873					13,932,610
Unassigned	28,574,373					18,080,468
TIF #1	4,113,075		4,733,999	5,969,534	205,210	2,672,330
TIF #3	(3,016,827)		630,953	721,052	6,275	(3,113,201)
TIF #4	(174,986)		24,797	378,671	40,487	(569,347)
TIF #5	88,635		115,438	112,923		91,150
TIF #6	(6,834,452)		50,139	3,416,614	49,527	(10,250,454)
Motor Fuel Tax	396,028		1,605,359	1,901,000		100,387
CDBG	117,823		278,375	390,035		6,163
Grant Projects	104,777	272,004	1,148,538	1,420,543		104,776
Gaming Tax	17,788,418		24,030,000	15,600,000	8,800,000	17,418,418
Debt Service	463,283		107,550	108,050		462,783
Capital Projects	3,083,701	5,300,000	7,574,026	14,462,991	297,004	1,197,732
Equipment Replacement	3,487,359	2,500,000	28,000	1,568,886		4,446,473
IT Replacement	441,942	800,000	20	1,126,280		115,682
Water/Sewer	1,466,366	5,520,758	14,430,500	20,770,198		647,426
City-Owned Parking	404,230		229,500	155,574		478,156
Metra Parking	121,129		75,000	22,714	36,516	136,899
DPECC	85,254		3,479,714	3,479,714		85,254
Risk Management	1,512,586		2,228,600	2,892,580		848,606
Health Benefits Fund	2,316,908	69,879	8,756,089	8,693,128		2,449,748
Total City Funds	64,565,495	14,804,898	127,607,297	142,830,733	14,804,898	49,342,059

Fund Overview

The General Fund is indicating a \$1.6M deficit for Fiscal Year (FY) 2014 (i.e. excluding transfers, projected revenues are less than projected expenditures). When taking into account the transfers in/out, the General Fund expenditures exceed revenues by \$6.6M. The unassigned fund balance is projected to be at 27.8% at the end of fiscal year 2014, or 2.8% above the 25% policy recommendation. The current level of the unassigned fund balance is primarily due to the City being able to keep expenditures to a minimum. The total fund balance is projected at 49.2%.

TIF # 1- Downtown indicates a positive \$2.7M fund balance at the end of FY 2014. This TIF, created in 1985, includes the majority of the downtown area and is set to expire in 2020.

TIF # 3 - Wille Road was created in 2000 and continues to have a deficit fund balance. In 2009, the life of this TIF district was extended to 2035 and the City restructured the debt to reduce the TIF district's deficit fund balance position.

TIF # 4 - Five Corners was created in 2006. In 2014, the City will continue to work on the planning process in determining priority areas for redevelopment. There is no outstanding debt for this TIF District.

TIF # 5 - Lee and Perry was created in 2001 in an area bound by Lee and Perry Streets. This TIF is adjacent to the downtown TIF #1 and was a part of the downtown Metropolitan Square project which includes Shop and Save grocery store as well as Fifth Third Bank. In 2009 the City transferred \$854,714 from TIF #1 (the



2014 Budget BUDGET SUMMARY

contiguous TIF). This transfer is expected to be repaid sometime in the future. TIF #5 is projected to have a positive fund balance in 2014 in the amount of \$91K.

TIF # 6 - Mannheim and Higgins was created in 2001. Currently this TIF district has an estimated deficit of \$6.8M which is projected to reach \$10.3M by 2014 FYE. In 2009, the City restructured the debt in TIF #6 to provide the General Fund relief with the debt service payments that it covered for the TIF district due to a delayed development project. This TIF district includes a commercial strip center that includes Starbuck's and Potbelly's as major occupants of the available retail space. The City is currently pursuing requests for proposal in redevelopment efforts within this TIF district.

The Motor Fuel Tax Fund accounts for the revenues and expenditures of the City's portion of the state tax on the sale of motor fuel. Annually, planned expenditures include funding for street improvement, alley reconstruction, sidewalk replacement, road de-icing, etc.

The Community Development Block Grant (CDBG) is aimed to benefit low-to-moderate-income residents of the City. The CDBG program year runs from October 1, 2013 to September 30, 2014 and the fund is projected to have a positive balance at the City's 2014 FYE.

The Grant Projects Fund was created to account for the various grants that the City periodically receives from State and Federal agencies. Grant revenue is considered a one-time revenue source and fluctuates significantly from year to year depending on availability. Some of the projects are fully funded by the grant amount and some require a match from the City. The City's portion of the project is reflected through a transfer from the fund that will benefit from this project. The Grant Fund doesn't accumulate a fund balance.

The Gaming Tax Fund was established in 2011 to account for the revenues received from the Rivers Casino in Des Plaines. This fund accounts for the revenues of a \$1 admission tax along with a 5% wagering tax. The admissions tax is received from the State on a quarterly basis and the wagering tax is remitted to the City on a monthly basis. All of the obligations and transfers will also be accounted for in this fund.

The Debt Service Fund accounts for the general obligation debt that is paid entirely or partially with property taxes. Debt that is paid exclusively by special revenues is budgeted in those respective funds (i.e. Water, TIF, and Capital Improvement).

The Capital Projects Fund accounts for the expenditures of special revenues dedicated for the improvement of the City's infrastructure. The primary sources of revenue are the ½ cent home rule sales tax and ¼ cent home rule sales tax for debt service on the new library building, local option gas tax and storm sewer fees. Effective FY 2010 the City approved a \$0.02 increase to the local option gas tax to be used towards rear yard storm sewer and drainage improvements. In addition, the City also approved an increase to the storm sewer fee in the amount of \$0.33, from a rate of \$0.57 to \$0.90, in order to accelerate the storm water master plan.

The Equipment Replacement Fund is a capital project sinking fund used to account for the replacement of large, expensive and longer lasting equipment of the City. This fund primarily accounts for replacement equipment and vehicles for police, fire, public works and other City departments. Annualized funding helps alleviate the unpredictability of high-cost items affecting future years' budgets. By funding an expense over a period of years (five to twenty years of service life), the City improves overall budgetary control and provides departments with safer and more dependable equipment at the end of the equipment's service life. For FY 2014, the City is transferring \$2.5M from the General Fund to the Equipment Replacement Fund to provide for a consistent level of funding used towards the replacement of vehicles and equipment in future years.



2014 Budget BUDGET SUMMARY

The Information Technology (IT) Replacement Fund provides computer operations throughout the City. The fund is used to maintain and upgrade City's communication and information networks. For FY 2014, the City is transferring \$800K from the General Fund to the IT Replacement Fund to provide for a consistent level of funding used towards the replacement and maintenance of current IT infrastructure.

The Water/Sewer Fund accounts for the revenue and expenses associated with the transmission, treatment, storage and sale of water to the residential, commercial and industrial customers within the City. The maintenance of the City's sanitary sewer mains is also accounted for in this fund. The rate for sanitary sewer is \$0.91 per 100 cubic feet of usage. The City is a wholesale purchaser of water from the City of Chicago. The water rate has two components; the City of Chicago water purchase rate (the amount Des Plaines pays Chicago for treated Lake Michigan water), and the City of Des Plaines O&M rate (operation and maintenance). These two components are used to calculate the rate Des Plaines charges its customers (retail rate). The water rates in effect for 2014 are \$2.479 for the Chicago pass through rate (15% increase) and \$2.523 for the O&M rate, the total water rate will increase to \$4.679. For FY 2014 the fund balance is projected at \$647K, or 3.12%, which is 16.88% below the recommended 20% of annual expenditures.

The METRA Lease Parking Fund primarily accounts for the revenue and expenses associated with the maintenance of parking lots leased from Union Pacific Railroad and used exclusively for commuter parking. Revenue is generated from daily commuter charges. Rates for 2014 will remain the same as 2013 at \$1.50 per day. The fund balance budgeted for 2014 is \$137K, or \$15.8K above the 2013 projected amount.

The City Owned Parking Fund is used to account for the revenue and expenses associated with the maintenance of the City's three surface lots and two parking facilities. Revenue is generated from daily charges as well as lease agreements. The fund balance budgeted for 2014 is \$478K, or \$74K above the 2013 projected amount.

The DPECC Fund is used to account for the revenue and expenses associated with operating the Des Plaines Emergency Communications Center. This fund was formed in June of 2013 following the dissolution of the Emergency Communication Center and is responsible for providing 911 services to Des Plaines and Park Ridge. Revenues include transfers from the Des Plaines General Fund, a contractual agreement with Park Ridge and 911 surcharge fees.

The Risk Management Fund is an internal service fund that accounts for the City's self-insured property, general liability, automobile liability, errors and omissions, worker's compensation, employer's liability, employee benefits liability, and crime loss. The 2014 budgeted fund balance is \$849K, or 29.3% of the projected expenditures.

The Health Benefits Fund is an internal service fund used to account for the charges to each department for providing health insurance and other related benefits to their employees. Since June 1, 2003 the City has also been a member of the Intergovernmental Personnel Benefit Cooperative (IPBC). The City maintains a fund balance in the Health Benefits fund as well as the IPBC terminal reserve account.

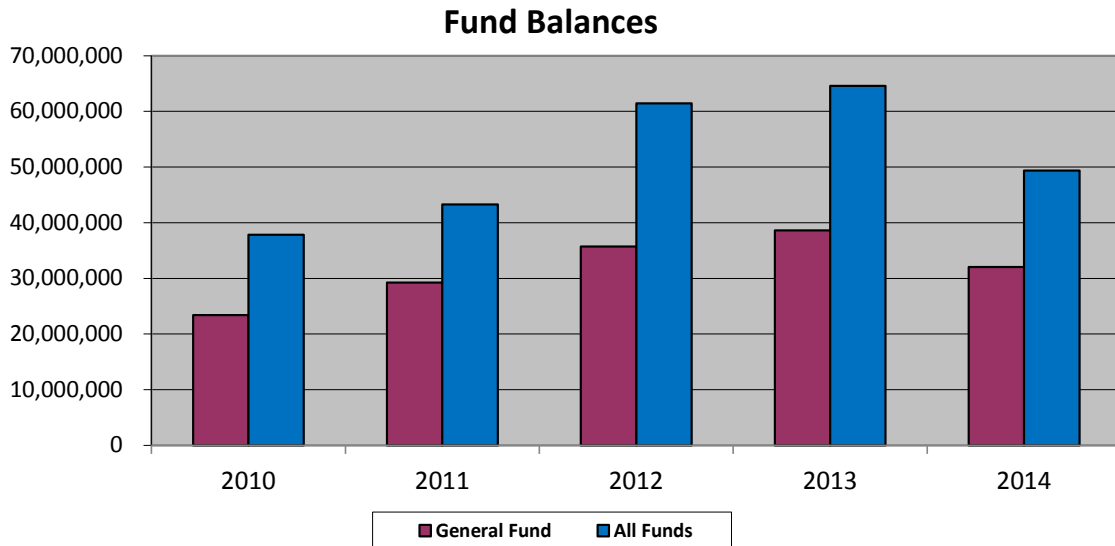
The Police and Fire Pensions Funds contributions are accounted for within the General Fund. Benefit enhancements that have been approved by the State resulted in additional funding which increase the City's overall property tax levy. Based on the City's actuarial valuation for the FYE 2012, the Police Pension was funded at 49% and the Fire Pension was funded at 54.4%. In 2012 the City changed the actuarial assumption from a 7.75% rate of return on investments to 7% in order to aligning to the State's level. Recent legislation changed the state statute requirement of being 100% funded by the year 2033 to 90% funded by the year 2040. This budget does not include the 90% funded level as it is not GASB compliant.



**2014 Budget
BUDGET SUMMARY**

All Fund Historical Fund Balances

	12/31/2011 Actual Fund Balance	12/31/2012 Actual Fund Balance	12/31/2013 Estimated Fund Balance	12/31/2014 Projected Fund Balance
General Fund	29,243,213	35,734,769	38,600,246	32,013,078
Nonspendable	8,162,664	8,606,709	10,025,873	13,932,610
Unassigned	21,080,549	27,128,060	28,574,373	18,080,468
TIF #1	3,505,963	5,235,770	4,113,075	2,672,330
TIF #3	(2,939,042)	(2,961,173)	(3,016,827)	(3,113,201)
TIF #4	1,039,830	591,701	(174,986)	(569,347)
TIF #5	99,932	103,761	88,635	91,150
TIF #6	(5,215,103)	(5,643,050)	(6,834,452)	(10,250,454)
Motor Fuel Tax	460,013	686,078	396,028	100,387
CDBG	109,110	102,965	117,823	6,163
Grant Projects	(319,558)	104,777	104,777	104,776
Gaming Tax	3,698,083	12,595,418	17,788,418	17,418,418
Debt Service	420,701	463,283	463,283	462,783
Capital Projects	3,094,453	2,523,327	3,083,701	1,197,732
Equipment Replacement	2,016,178	3,097,815	3,487,359	4,446,473
IT Replacement	474,248	514,088	441,942	115,682
Water/Sewer	3,473,407	3,525,143	1,466,366	647,426
City-Owned Parking	141,994	314,536	404,230	478,156
Metra Parking	87,153	110,725	121,129	136,899
DPECC	-	-	85,254	85,254
Risk Management	1,233,368	1,753,185	1,512,586	848,606
Health Benefits	2,447,085	2,579,453	2,316,908	2,449,748
Total City Funds	43,071,028	61,432,571	64,565,495	49,342,059





2014 Budget
BUDGET SUMMARY

**Historical Revenues and Other Sources by Fund
Including Transfers In**

Revenues	2011 Actual	2012 Actual	2013 Budgeted	2013 Estimated	2014 Budget	% of Change
General Fund	60,913,146	63,175,270	58,743,648	60,321,713	58,422,957	-0.5%
Special Revenue Funds						
TIF #1	4,984,483	8,515,636	4,024,412	4,928,875	4,733,999	17.6%
TIF #3	406,796	561,737	505,689	526,809	630,953	24.8%
TIF #4	469,636	70,898	0	21,919	24,797	NA
TIF #5	122,086	117,287	105,655	94,586	115,438	9.3%
TIF #6	118,959	60,125	27,283	11,159	50,139	83.8%
Motor Fuel Tax	1,722,198	1,720,071	1,700,941	1,655,359	1,605,359	-5.6%
CDBG	345,429	395,464	283,171	298,029	278,375	-1.7%
Grant Projects	2,123,431	2,157,360	1,819,190	461,000	1,420,542	-21.9%
Gaming Tax	10,820,440	24,818,317	19,010,000	24,633,000	24,030,000	26.4%
	<u>21,113,458</u>	<u>38,416,895</u>	<u>27,476,341</u>	<u>32,630,736</u>	<u>32,889,602</u>	<u>19.7%</u>
Debt Service Funds	5,749,746	151,121	105,400	105,900	107,550	2.0%
Capital Projects Funds						
Capital Projects	10,965,174	9,295,859	11,189,126	11,233,826	12,874,026	15.1%
Equipment Replacement	910,307	1,469,821	2,100,000	2,028,000	2,528,000	20.4%
IT Replacement	1,016,468	125,119	125,000	125,020	800,020	540.0%
	<u>12,891,948</u>	<u>10,890,799</u>	<u>13,414,126</u>	<u>13,386,846</u>	<u>16,202,046</u>	<u>20.8%</u>
Enterprise Funds						
Water/Sewer	11,303,207	14,192,996	11,502,458	13,336,338	19,951,258	73.5%
City Owned Parking	218,667	295,535	227,500	229,500	229,500	0.9%
Metra Leased Parking	64,886	74,504	75,000	75,000	75,000	0.0%
DPECC	-	-	1,897,631	2,148,685	3,479,714	83.4%
	<u>11,586,760</u>	<u>14,563,035</u>	<u>13,702,589</u>	<u>15,789,523</u>	<u>23,735,472</u>	<u>73.2%</u>
Internal Service Funds						
Risk Management	2,687,943	3,114,610	2,390,350	2,534,002	2,228,600	-6.8%
Health Benefits	8,866,139	8,823,633	9,288,561	8,874,915	8,825,968	-5.0%
	<u>11,554,082</u>	<u>11,938,243</u>	<u>11,678,911</u>	<u>11,408,917</u>	<u>11,054,568</u>	<u>-5.3%</u>
Total Revenues	<u>123,809,140</u>	<u>139,135,363</u>	<u>125,121,015</u>	<u>133,643,635</u>	<u>142,412,195</u>	<u>13.8%</u>



2014 Budget
BUDGET SUMMARY

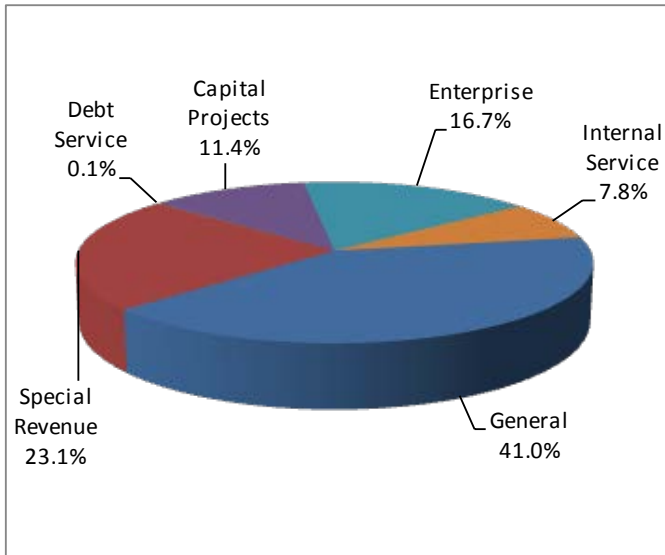
Historical Expenditures by Fund
Including Transfers Out

Expenditures	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget	% of Change
General Fund	56,929,835	56,683,713	60,282,347	57,456,236	65,010,125	7.8%
Special Revenue Funds						
TIF #1	4,100,546	6,785,829	6,560,394	6,051,570	6,174,744	-5.9%
TIF #3	727,831	583,868	585,863	582,463	727,327	24.1%
TIF #4	42,076	519,029	571,276	788,606	419,158	-26.6%
TIF #5	123,482	113,457	109,712	109,712	112,923	2.9%
TIF #6	107,313	488,071	3,337,458	1,202,561	3,466,141	3.9%
Motor Fuel Tax	1,886,314	1,494,005	1,928,909	1,945,409	1,901,000	-1.4%
CDBG	319,923	403,361	283,171	283,171	390,035	37.7%
Grant Projects	2,100,958	1,733,023	1,819,190	461,000	1,420,543	-21.9%
Gaming Tax	7,122,357	15,920,982	17,204,000	19,440,000	24,400,000	41.8%
	16,530,800	28,041,625	32,399,973	30,864,492	39,011,871	20.4%
Debt Service	5,734,007	108,450	105,900	105,900	108,050	2.0%
Capital Projects Funds						
Capital Projects	15,753,112	9,866,986	12,122,609	10,673,452	14,759,995	21.8%
Equipment Replacement	475,719	388,184	775,773	1,638,455	1,568,886	102.2%
IT Replacement	793,794	85,279	191,015	197,165	1,126,280	489.6%
	17,022,625	10,340,449	13,089,397	12,509,072	17,455,161	33.4%
Enterprise Funds						
Water/Sewer	12,861,660	14,168,055	14,271,424	15,395,115	20,770,198	45.5%
City Owned Parking	169,696	769,129	155,556	139,806	155,574	0.0%
Metra Leased Parking	56,812	50,933	66,596	64,596	59,230	-11.1%
DPECC	-	-	2,148,684	2,063,431	3,479,714	61.9%
	13,088,168	14,988,117	16,642,260	17,662,948	24,464,716	47.0%
Internal Service Funds						
Risk Management	2,723,325	2,594,793	2,839,400	2,774,601	2,892,580	1.9%
Health Benefits	8,393,699	8,691,264	9,573,539	9,137,460	8,693,128	-9.2%
	11,117,024	11,286,057	12,412,939	11,912,061	11,585,708	-6.7%
Total Expenditures	120,422,459	121,448,411	134,932,816	130,510,709	157,635,631	16.8%



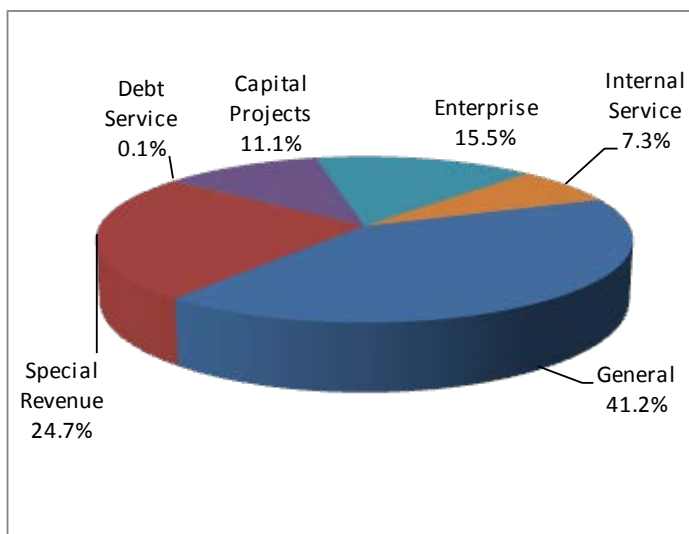
2014 Budget BUDGET SUMMARY

2014 Budgeted Revenues and Other Sources by Fund Type



Funds By Type	2014 Proposed	% of Total
General	58,422,957	41.0%
Special Revenue	32,889,602	23.1%
Debt Service	107,550	0.1%
Capital Projects	16,202,046	11.4%
Enterprise	23,735,472	16.7%
Internal Service	11,054,568	7.8%
Total Revenue	142,412,195	100.0%

2014 Budgeted Expenditures by Fund Type

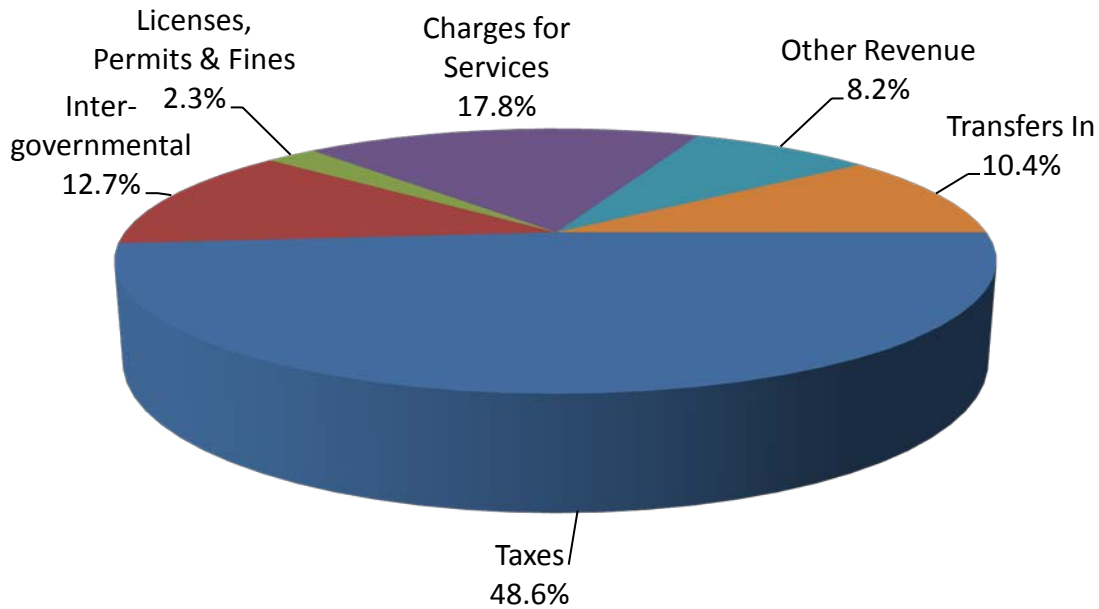


Funds By Type	2014 Proposed	% of Total
General	65,010,125	41.2%
Special Revenue	39,011,871	24.7%
Debt Service	108,050	0.1%
Capital Projects	17,455,161	11.1%
Enterprise	24,464,716	15.5%
Internal Service	11,585,708	7.3%
Total Expenditures	157,635,631	100.0%



**2014 Budget
BUDGET SUMMARY**

2014 Budgeted Revenues by Category (All Funds)



	Taxes	Inter-governmental	Licenses, Permits & Fines*	Charges for Service	Other Revenue	Revenue Total	Transfers In	Fund Total
General Fund	34,027,100	15,035,000	3,234,600	5,574,000	210,000	58,080,700	342,257	58,422,957
TIF Fund #1	4,733,399				600	4,733,999		4,733,999
TIF Fund #3	630,943				10	630,953		630,953
TIF Fund #4	24,797					24,797		24,797
TIF Fund #5	115,438					115,438		115,438
TIF Fund #6	50,139					50,139		50,139
Motor Fuel Tax		1,604,959			400	1,605,359		1,605,359
CDBG		278,375				278,375		278,375
Grant Funded Projects		1,148,538				1,148,538	272,004	1,420,542
Gaming Tax	24,000,000				30,000	24,030,000		24,030,000
Debt Service	107,550					107,550		107,550
Capital Projects	5,583,026			1,953,000	38,000	7,574,026	5,300,000	12,874,026
Equipment Repl.					28,000	28,000	2,500,000	2,528,000
IT Replacement					20	20	800,000	800,020
Water/Sewer Fund			3,500	14,079,758	347,242	14,430,500	5,520,758	19,951,258
City Owned Parking				229,500		229,500		229,500
Metra Leased Parking				75,000		75,000		75,000
DPECC				3,479,714		3,479,714		3,479,714
Risk Management					2,228,600	2,228,600		2,228,600
Health Benefits					8,756,089	8,756,089	69,879	8,825,968
Total Revenues	69,272,392	18,066,872	3,238,100	25,390,972	11,638,961	127,607,297	14,804,898	142,412,195

* Fines accumulates to \$1,057,500 or 1% of total revenue.

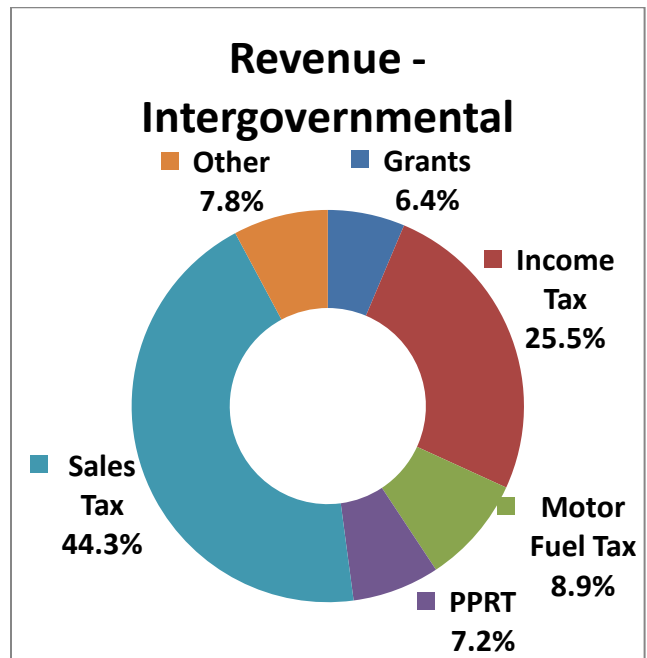
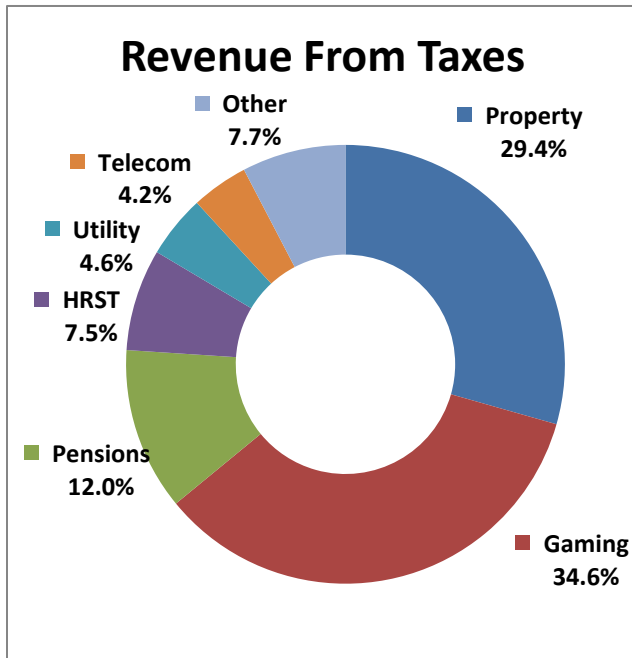


**2014 Budget
BUDGET SUMMARY**

2013/2014 Revenue Budget Comparison

	2013 Budget	2014 Budget	Dollar Change	% Change
Taxes	63,047,205	69,272,392	6,225,187	9.0%
Intergovernmental	17,734,587	18,066,872	332,285	1.8%
Licenses & Permits	2,519,000	3,238,100	719,100	22.2%
Charges for Service	22,012,227	24,333,472	2,321,245	9.5%
Fines	1,203,700	1,057,500	(146,200)	-13.8%
Other Revenue	12,165,154	11,638,961	(526,193)	-4.5%
Transfers	6,439,142	14,804,898	8,365,756	56.5%
Total Revenues	125,121,015	142,412,195	17,291,180	12.1%

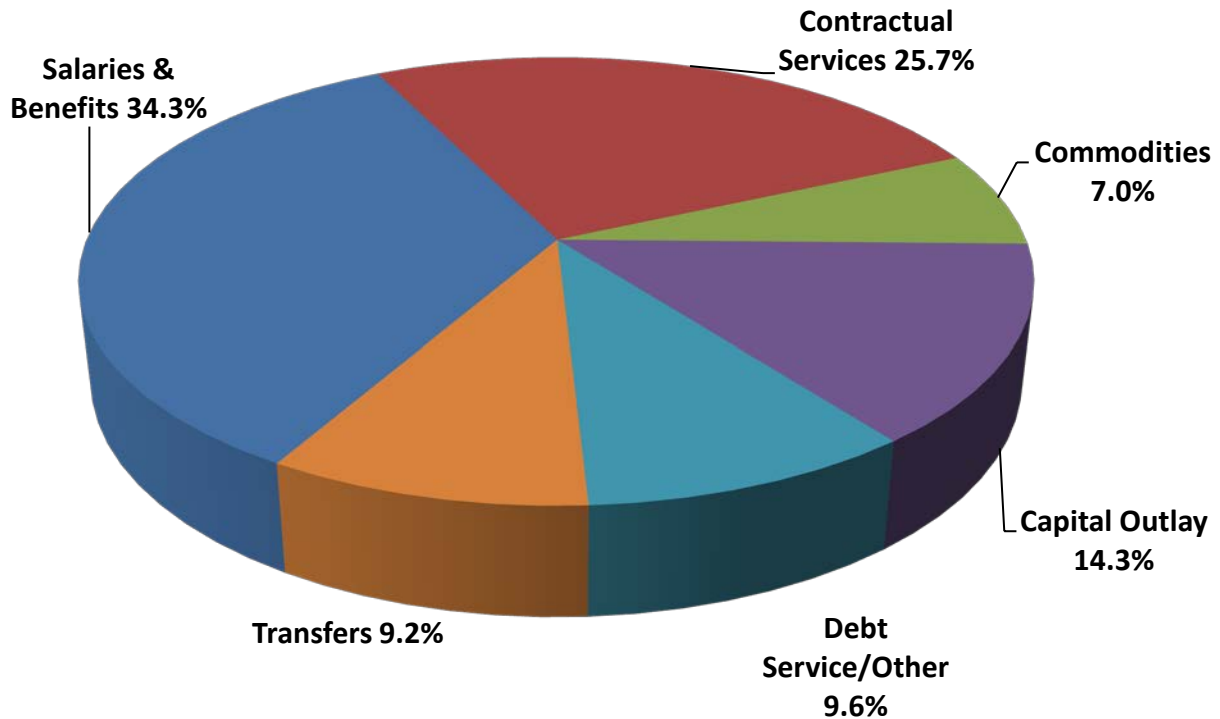
The overall \$18.8M or 13% increase in total revenues for all the funds is primarily attributable to the \$5.2M additional transfers from Gaming Tax Fund that will be used for capital improvements and early retirement of debt service, \$2M transfer from the General Fund to the Water/Sewer fund for improvement, and \$2.6M in additional charges for services in the Water/Sewer Fund mainly attributed to the increase in rates for Chicago water.





2014 Budget
BUDGET SUMMARY

2014 Budgeted Expenditures by Category (All Funds)



	Salaries & Benefits	Contractual Services	Commodities	Capital Outlay	Debt Service /Other	Transfers	Fund Total
General Fund	46,001,629	9,462,296	1,566,681	58,825	2,850,815	5,069,879	65,010,125
TIF Fund #1	6,809	1,029,152	256,150	2,550,000	2,127,423	205,210	6,174,744
TIF Fund #3	-	39	-	-	721,013	6,275	727,327
TIF Fund #4	-	46,671	5,000	200,000	127,000	40,487	419,158
TIF Fund #5	-	10	-	-	112,913	-	112,923
TIF Fund #6	-	53,270	-	2,000,000	1,363,344	49,527	3,466,141
Motor Fuel Tax	-	84,000	482,000	455,000	880,000	-	1,901,000
CDBG	55,675	-	-	292,604	41,756	-	390,035
Grant Funded Projects	56,000	124,000	-	1,240,543	-	-	1,420,543
Gaming Tax	-	15,600,000	-	-	-	8,800,000	24,400,000
Debt Service	-	-	-	-	108,050	-	108,050
Capital Projects	414,407	1,215,867	70,625	6,447,622	6,314,470	297,004	14,759,995
Equipment Replacement	-	-	63,350	1,493,036	12,500	-	1,568,886
IT Replacement	-	-	-	1,080,080	46,200	-	1,126,280
Water/Sewer Fund	4,677,166	686,340	8,379,450	6,683,242	344,000	-	20,770,198
City Owned Parking	-	23,974	131,600	-	-	-	155,574
Metra Leased Parking	-	6,104	13,250	-	3,360	36,516	59,230
DPECC	2,882,744	561,218	22,531	-	13,221	-	3,479,714
Risk Management	-	2,890,080	-	-	2,500	-	2,892,580
Health Benefits	5,100	8,675,028	-	-	13,000	-	8,693,128
Total Expenses	54,099,530	40,458,049	10,990,637	22,500,952	15,081,565	14,504,898	157,635,631

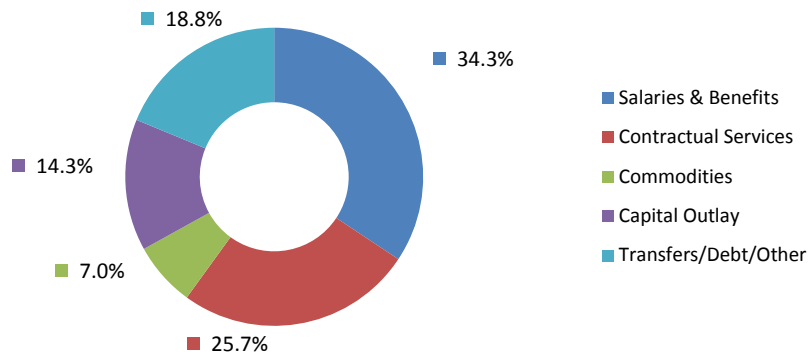


2014 Budget
BUDGET SUMMARY

2013/2014 Expenditure Budget Comparison

	2013 Budget	2014 Budget	Change (\$)	Change (%)
Salaries & Benefits	51,778,691	54,099,530	2,320,839	4.5%
Contractual Services	41,474,367	40,458,049	(1,016,318)	-2.5%
Commodities	9,611,024	10,990,637	1,379,613	14.4%
Capital Outlay	15,595,398	22,500,952	6,905,554	44.3%
Transfers/Debt/Other	16,473,336	29,586,463	13,113,127	79.6%
Total Expenditures	134,932,816	157,635,631	22,702,815	16.8%

2014 Budgeted Expenditures



2014 Budgeted Expenditures are expected to increase by \$22.7M or 16.8% as compared to the amended 2013 Budget. The increase is attributed primarily to the following:

- The Capital Outlay increased by \$6.9M or 44.3% due to funds transferred from the casino operations for capital improvements and additional funds allocated to the projects within the Water/Sewer Fund for water main improvements.
- The Salaries and Benefits increased by \$2.3M or 4.5% due to the increase in City’s portion of the Police, Fire and IMRF Pension obligations.
- Transfers/Debt/Other increased by \$13.1M or 79.6% due to transfers of \$8.8M in the Gaming Tax Fund for capital improvements and early retirement of debt and increases in annual payment related to the outstanding general obligation debt.



2014 Budget
BUDGET SUMMARY

GENERAL FUND

The General Fund accounts for the majority of the City’s revenues and expenditures and is the primary operating fund of the City. Police, Fire, Public Works/Engineering, Community and Economic Development (consisting of Building and Code Enforcement, Economic Development, Planning and Zoning), Legal and General Administration are accounted for in this fund.

Fund Balance of the General Fund

The City will strive to maintain a minimum total unreserved fund balance of 25% of annual operating expenditures. Reserve balances at this level give the City the ability to maintain current operations during down economic cycles and address unexpected emergencies. The following is a table depicting the current state of the General Fund:

Fund	Fund Name	Projected Ending Fund Balance (Deficit)	12/31/2014 Projected Ending Fund Balance %	Projected Fund Balance v. Policy Requirement	Fund Balance Policy Requirement
100	General Fund	\$32,013,078	49.24%	24.24%	25% of Annual Expenditures
	Nonspendable	13,932,610	21.43%		
	Unassigned	18,080,468	27.81%	2.81%	25% of Annual Expenditures

The main difference between the total fund balance and the total unassigned fund balance is that the total fund balance includes advances the General Fund has made to the TIF Funds (reserved portion). Once the TIF Funds begin to repay the General Fund, the total unassigned fund balance will be closer to total fund balance. The unassigned fund balance is projected to meet or exceed the recommended policy requirement at the end of the 2014 fiscal year. For the 2014 Budget year, the City is recommending a transfer of \$2.5M to the Equipment Replacement Fund and \$800K to the IT Replacement fund in order to continue funding future equipment purchases as well as current depreciation of equipment. The City has made significant strides over the past few years in focusing on increasing the unreserved fund balance as shown in the following chart:

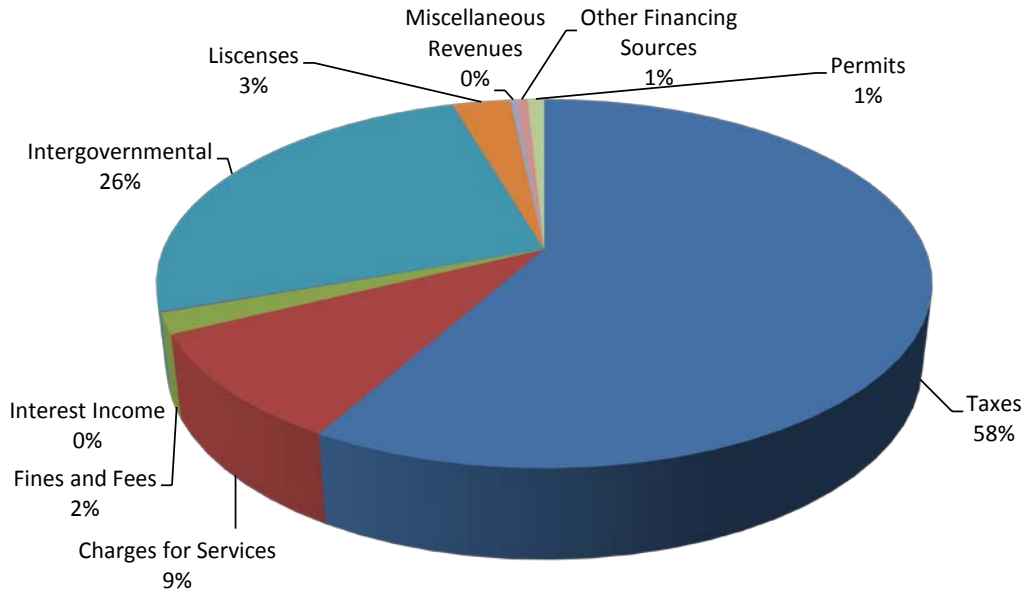
	12/31/2010 Actual	12/31/2011 Actual	12/31/2012 Actual	12/31/2013 Budget	12/31/2013 Estimated	12/31/2014 Budget
Total Fund Balance	23,394,066	29,243,213	35,734,769	30,926,496	38,600,246	32,013,078
Nonspendable	7,980,992	8,162,664	8,606,709	11,997,053	10,025,873	13,932,610
Unassigned	15,413,074	21,080,549	27,128,060	18,929,443	28,574,373	18,080,468
Total Fund Balance	46.32%	51.37%	63.04%	51.30%	67.18%	49.24%
Unassigned Fund Balance	30.52%	37.03%	47.86%	31.40%	49.73%	27.81%

The projected 2014 unreserved fund balance is expected to exceed the 25% recommended policy guideline and shows the City’s commitment to improving its financial health from 2.19% unreserved fund balance in 2008. In addition, the 2013 Budget accomplishes the objective of striking a balance between the funding for the replacement of our equipment and maintaining the General Fund balance. The fund balance is a critical component that allows the City to maintain its current bond rating as well as address any unexpected changes in the economy or other unanticipated expenditures. The City will continue to plan for maintaining the unreserved fund balance at or above the recommended 25% level over the next few years.

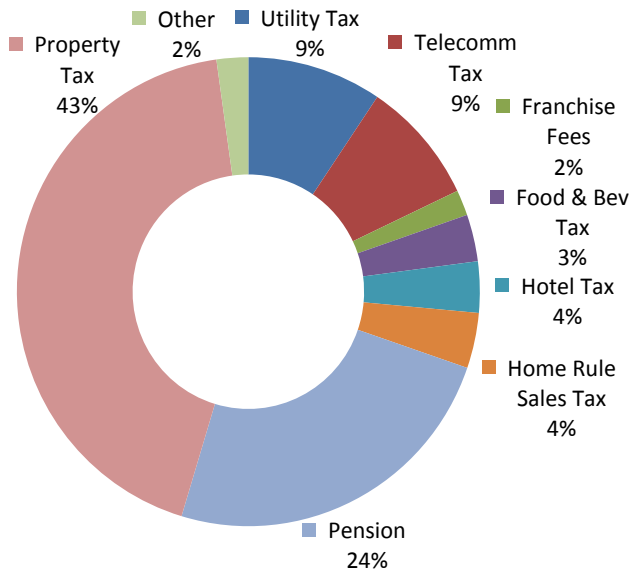


**2014 Budget
BUDGET SUMMARY**

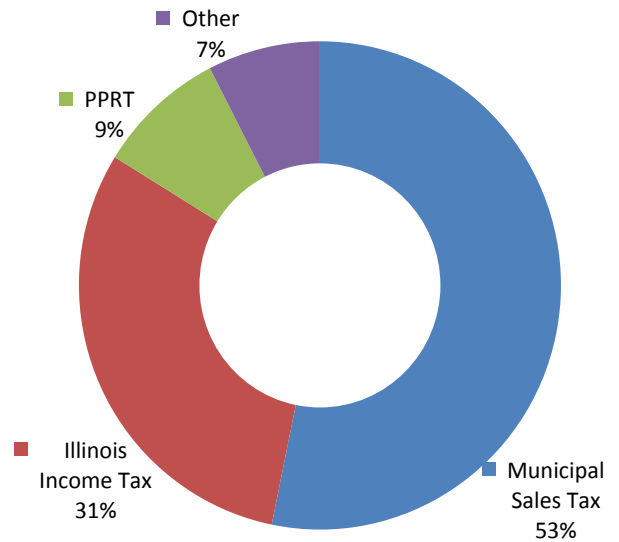
**GENERAL FUND
REVENUES BY CATEGORY**



Tax Revenue Allocation



Intergovernmental Revenue





2014 Budget BUDGET SUMMARY

Revenue Highlights

The FY 2014 General Fund budget is based upon projected revenues from taxes, fees and other sources totaling \$58.1 million. Excluding other financing sources, the 2014 budgeted revenues represent a decrease of \$1.9M or 3.0% below the 2013 projected revenues. As a whole, Property Tax, Utility Tax, Sales Tax, State Income Tax, and Telecommunications Tax account for almost 73.6% of the revenue collected by the General Fund. The following is a discussion of the major revenue sources for the General Fund:

- **Property Tax**

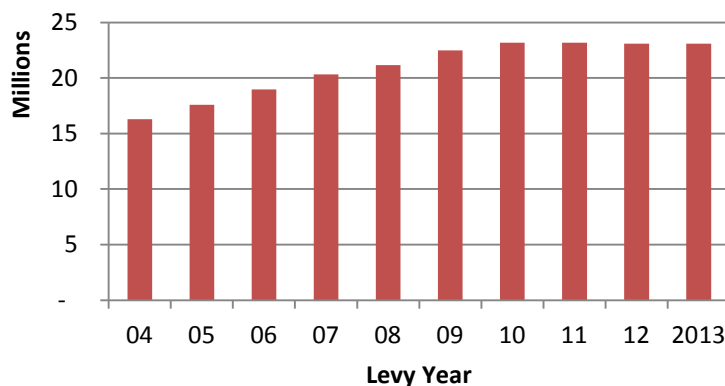
The Corporate Property Tax Levy is the largest source of revenue for the City's General Fund comprising 25.1% of all receipts within the General Fund. As a "Home Rule" unit of government, the City has no limitations on its levy but the City has attempted to keep the tax levy's growth to a minimum. The City adopts its tax levy in December each year and the County collects this in two installments in March and September of the following year. Thus, the 2013 tax levy is the basis for the 2014 revenue budget.

For FY 2014 the total City property tax levy is \$23,083,150, a 0.43% decrease over the prior year's tax levy. The following is a 10 year trend of the property tax levies passed and excludes the additional amount added by the County for loss and cost (3% for corporate purposes and 5% for debt service).

Levy Year	Corporate	Police Pension	Fire Pension	Debt Service	Total Levy	Extension	% Change
2004	11,296,604	1,994,905	1,615,305	1,392,234	16,299,048	16,815,864	6.81%
2005	12,374,001	2,035,189	1,644,081	1,530,676	17,583,947	18,142,079	7.88%
2006	13,637,232	2,250,487	1,772,574	1,319,530	18,979,823	19,575,608	7.94%
2007	14,730,000	2,450,000	1,875,000	1,267,682	20,322,682	20,957,716	7.08%
2008	15,171,900	2,612,000	2,125,000	1,257,799	21,166,699	21,826,856	4.15%
2009	14,979,057	3,240,960	3,042,315	1,220,531	22,482,863	23,181,760	6.22%
2010	15,273,223	3,338,189	3,395,608	1,174,740	23,181,760	23,900,708	3.11%
2011	15,924,580	3,472,544	3,577,776	206,860	23,181,760	23,881,350	0.00%
2012	15,645,194	3,661,515	3,671,041	105,400	23,083,150	23,777,753	-0.43%
2013	14,675,600	4,150,000	4,150,000	107,550	23,083,150	23,777,796	0.00%

AVERAGE INCREASE (last 10 years)

	Levy over Levy	Levy over Extension
Corporate Levy	4.07%	1.04%
Total Levy	4.28%	1.12%





2014 Budget BUDGET SUMMARY

The City of Des Plaines' assessed value averaged a 5.36% increase per year from 2001 to 2010. The 2012 equalized assessed value (EAV) was reduced by (6.6%) from the 2011 EAV, or \$2,184,333,304 in 2011 to \$2,039,939,367 in 2012, following the declining market value of property in Cook County.

■ Sales Tax

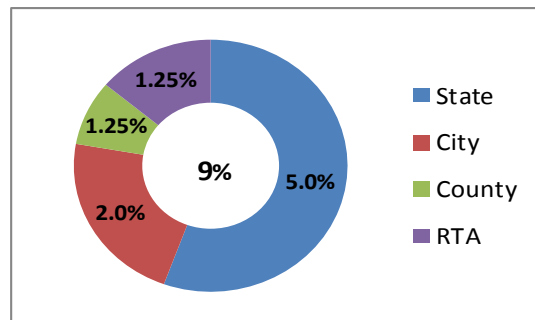
Sales Tax is the third largest source of revenue for the City. Sales tax comprises 15.9% of total receipts for the General Fund or approximately \$9.3 million for FY 2014. For the Home Rule Sales Tax, 25% is remitted to the General Fund and 75% is allocated towards the Capital Projects Fund. For FY 2014, the City expects that sales tax will increase by approximately 3% from the 2013 Budget.

The sales tax rate for the City of Des Plaines is 9%, of which the City receives 2% within the corporate limits of the municipality. The total sales tax rate consists of the following:

Effective Jan 1, 2013

State	5.00%
City	2.00%
County	0.75%
RTA	1.25%
Total Sales Tax Rate	9.00%

RTA - Regional Transportation Authority



Sales tax is sub-divided into three categories: retail sales, auto rental tax, and use tax. The auto rental tax is 1% of the gross receipts from renting automobiles. The use tax applies to the privilege of using in the City tangible personal property purchased at retail from a retailer outside the state of Illinois.

The "retail sales" portion of the City's total sales tax revenues comes from many different types of businesses as the pie chart below illustrates. Agriculture and All Others contribute 25% of the City's sales tax receipts. This category is followed by Automotive and Filling Stations at 21% and Food at 14%.

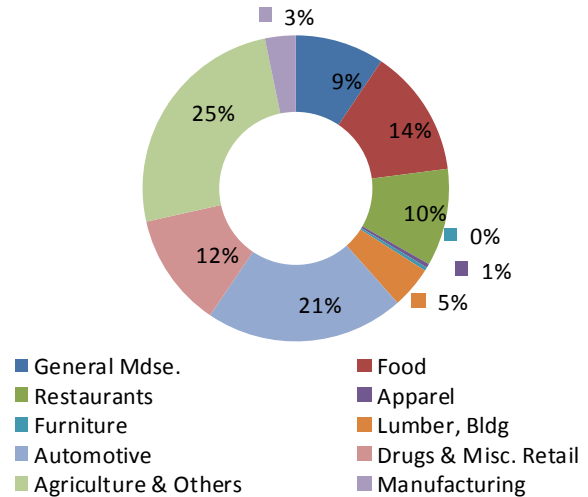


2014 Budget BUDGET SUMMARY

Number of Taxpayers: 1,190
2012 Calendar Year - Sales made during

Tax Types	MT & HMR
General Mdse.	1,348,143.32
Food	1,938,385.66
Restaurants	1,473,643.64
Apparel	59,933.77
Furniture	52,642.63
Lumber, Bldg	632,797.65
Automotive	3,006,338.02
Drugs & Misc. Retail	1,727,794.08
Agriculture & Others	3,615,858.48
Manufacturing	463,932.98
	<u>14,319,470.23</u>

**Sales Tax Allocation for the 12 months
Ended 12/31/2012**

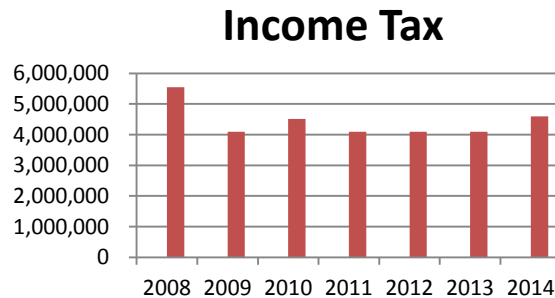


Source: <https://www.revenue.state.il.us/app/kob/index.jsp>

State Income Tax

State income tax comprises approximately 8% of the General Fund revenues. The City receives a portion of the state income tax receipts on a per-capita basis. The revenue projected for FY 2014 was increased from budgeted FY 2013. Based upon data received from the Illinois Municipal League, the City is estimating to receive a per-capita distribution of about \$79 for FY 2014.

Year	Amount	% Inc (Dec)
2008	5,551,206	7.2%
2009	4,091,933	-26.3%
2010	4,513,561	10.3%
2011	4,100,000	-9.2%
2012	4,100,000	0.0%
2013	4,100,000	0.0%
2014	4,600,000	12.2%



Telecommunication Tax

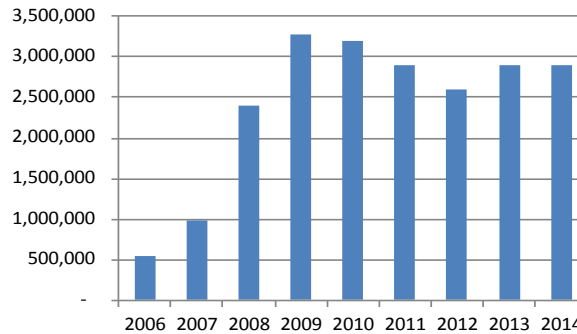
Effective January 1, 2003 the simplified municipal telecommunication tax act took effect. Under this act, land based and wireless service providers remit up to 6% of their gross sales to the Illinois Department of Revenue. During the 2008 Budget process the City of Des Plaines passed an Ordinance establishing an increase to the rate in the amount of 3%, for a total of 6%. Based on State Statute, the rate became enacted on July 1, 2008. For 2013, the projected revenues are expected to remain at the budgeted amount due to similar 2012 actual figures. 2014 is expected to remain the same and continue the trend towards pre-recession activity. Our neighboring communities also experienced a similar decrease of 10% to 15% from 2010 to 2012.



2014 Budget BUDGET SUMMARY

Year	Amount	% Inc (Dec)
2006	554,347	4%
2007	986,102	78%
2008	2,407,669	144%
2009	3,271,360	36%
2010	3,200,000	-2%
2011	2,900,000	-9%
2012	2,600,000	-10%
2013	2,900,000	12%
2014	2,900,000	0%

Telecommunication Tax



- **Utility Tax**

The City of Des Plaines charges a utility tax on electricity which is a tax imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the City at rates associated with the number of kilowatt hours used. For FY 2013, the City is projecting the revenue to remain consistent at \$2.6M which is the budgeted amount for 2013.

Account Title	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Utility Tax: Electricity	2,813,876	2,600,000	2,575,000	2,600,000
Utility Tax: Natural Gas	425,423	650,000	600,000	600,000
Use Tax: Natural Gas	309,184	450,000	350,000	350,000
	<u>3,548,483</u>	<u>3,700,000</u>	<u>3,525,000</u>	<u>3,550,000</u>

In addition, the City of Des Plaines imposes the Natural Gas Utility Tax and Gas Use Tax. The Municipal Utility Tax (MUT) is a tax based upon the total monthly gas bill collected by the local supplier. The Gas Use Tax (GUT) is a tax based on the supply (therm usage) of gas from an alternative (third-party) supplier. The MUT is charged at a rate of 3.09% levied on the total gross receipts of Nicor customers. The GUT is at a rate of \$0.025 per therm, calculated on the total amount of therms transported through the Nicor distribution system.

- **Hotel/Motel Tax**

The Hotel/Motel Tax for the City of Des Plaines was increased to 7% effective February 1, 2008. The FY 2014 budgeted revenue is projected to increase slightly from the 2013 budget to \$1.2M.

In addition to the regular 7% tax, the City of Des Plaines has an O'Hare Corridor Privilege tax of 4% for areas defined as the O'Hare Corridor, primarily located within TIF District #6. As the hotels are still in the planning phase of TIF District #6 development, the City has not seen revenues from this source.

- **Real Estate Transfer Tax**

The City of Des Plaines real estate transfer tax is \$2.00 per \$1,000 of sales price. For FY 2014, the real estate transfer tax revenues are expected to be at \$300K or 20% above the 2013 budget. Any major changes in the economy as well as the mortgage interest rates can have a substantial impact on home sales and the real estate transfer tax received by the City.



2014 Budget BUDGET SUMMARY

- **Food and Beverage Tax**

This is a 1% tax on the sale of retail food and alcoholic beverages prepared for immediate consumption. This tax is remitted to the City on a monthly basis and is deposited into the General Fund. For FY 2014, the total revenue budgeted is expected to stay the same as the 2013 budgeted and estimated amounts.

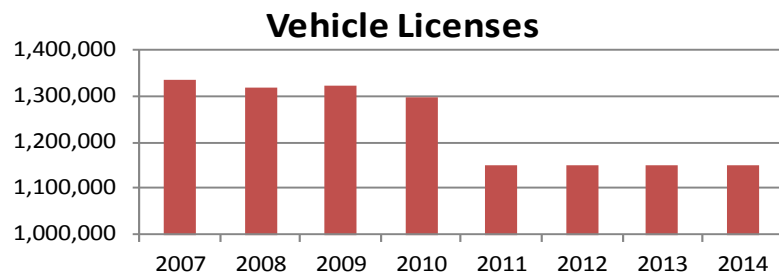
- **Personal Property Replacement Tax**

Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Replacement tax revenue comes from a 2.5% corporate income tax, 1.5% partnership tax on income, and a 0.8% tax on invested capital for public utilities. The total amount budgeted for 2014 is \$1.3M.

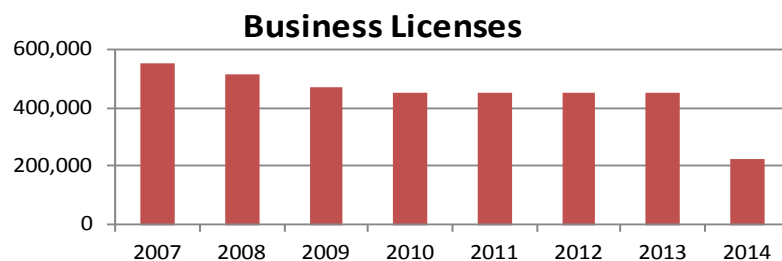
- **Licensing and Permit Revenue**

Total licensing and permit revenue consists of approximately 3.7% of all General Fund revenue, or \$2.2 million. About 78% of total licensing and permit revenue is due to the following:

- **Vehicle Licenses:** Vehicle Licenses for FY 2013 are budgeted at \$1.15 million which is in line with the 2013 Budget. Vehicle stickers are issued annually and are valid from July 1 to June 30. Fees for vehicle stickers are dependent upon the license plate type.



- **Business Licenses:** Business Licenses are issued annually and are valid from January 1st to December 31st. Business License fees depend on the type of business. The total estimated receipts for FY 2013 are \$450K and are budgeted at \$225K for 2014. The reduction in the budgeted amount in 2014 is due to efforts to simplify the business license process and attract business to the City.

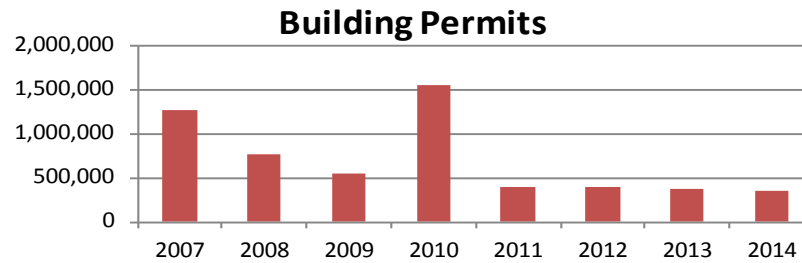


- **Building Permits:** Building Permits must be purchased prior to construction. Permit fees vary depending upon the nature of the construction. Building permits for 2014 are expected to remain



2014 Budget BUDGET SUMMARY

consistent with projected 2013 revenues at \$350K. The spike in building permit revenue for FY 2010 indicated in the graph below relates to permit fees received from the Casino project.



▪ Pension Benefits

The City is mandated by the State of Illinois to provide its employees with retirement pension benefits that continue to increase. As shown below, the City's expense to comply with state mandates has increased by nearly one hundred percent in the last ten years.

Pension Expense	IMRF	Fire Pension	Police Pension	Total
2005 Actual	1,528,555	1,644,652	1,948,512	5,121,719
2006 Actual	1,729,057	1,658,383	2,054,097	5,441,537
2007 Actual	1,822,744	1,765,453	2,210,169	5,798,366
2008 Actual	1,792,863	1,923,800	2,509,278	6,225,941
2009 Actual	1,914,683	2,158,314	2,624,670	6,697,667
2010 Actual	1,829,658	3,079,756	3,293,584	8,202,998
2011 Actual	1,731,668	3,395,608	3,338,189	8,465,465
2012 Actual	1,530,636	3,655,215	3,542,153	8,728,005
2013 Estimated	1,819,428	3,671,041	3,661,515	9,151,984
2014 Budget	1,915,522	4,150,000	4,150,000	10,215,522
Ten Year Growth	25.3%	152.3%	113.0%	99.5%

The City of Des Plaines tracks the IMRF, Police and Fire Pension Levy within the General Fund. Both the Police and Fire Pensions are levied separately; however, IMRF is included within the Corporate Levy. In regard to pension investment performance, the Police and Fire Pension Funds' investment yields for 2012 were at 11.21% and 11.54% respectively. As of December 31, 2012 the Police Pension and Fire Pension funds are funded at 49% and 54.4% respectively. The IMRF Pension actuarial funded ratio as of December 31, 2012 was 84.3%*.

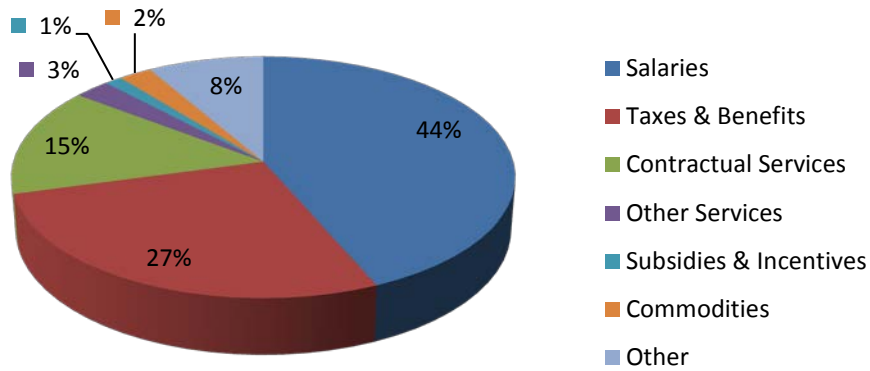
The Des Plaines Library and the E911 Service employees are included in the total IMRF pension calculation. The City's portion of IMRF contribution for FY 2014 is estimated to be at \$1.9M.

* http://www.imrf.org/pubs/annual_reports/2012_actuarial_valuation.pdf

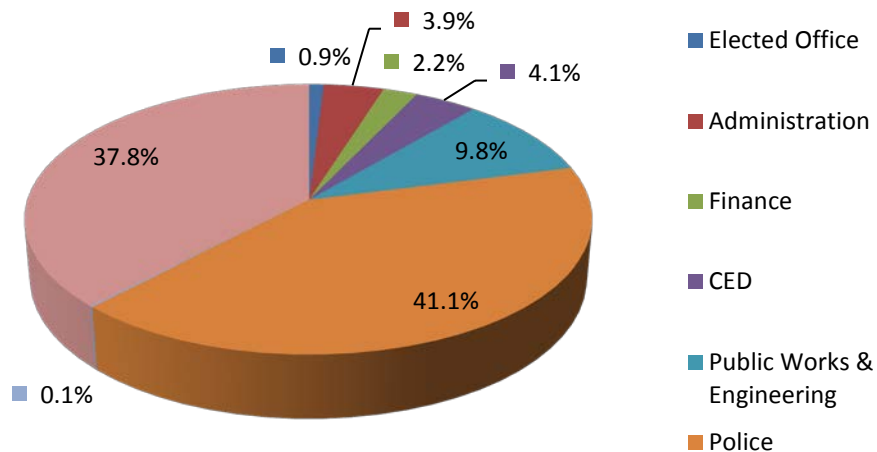


2014 Budget
BUDGET SUMMARY

**GENERAL FUND
 EXPENDITURES BY CATEGORY**



SALARIES & BENEFITS



Expenditure Highlights

General Fund Expenditures including transfers for FY 2014 total \$65,010,125 compared to the projected FY 2013 Budget of \$57,456,236 an increase of \$7,553,889 or 13%. Excluding transfers from the expenditure totals, the operational portion of the 2014 budget was \$59,456,236 compared to \$54,769,145, or an increase of \$4,687,091. The chart above indicates how the General Fund expenditures are broken out. Salaries and benefits, in the amount of \$46 million, continue to consume the greatest percentage of the total General Fund expenditures at 70.8%. Breaking out the salary and benefits further into a per Department cost, Police, Fire and Public Works/Engineering are the largest departments with 88.7% of the total General Fund personnel costs.



2014 Budget **BUDGET SUMMARY**

The FY 2014 Salaries and Benefits within the General Fund includes \$4.15 million in Police Pension expenses as well as \$4.15 million in Fire Pension expenses. These expenses are offset with the revenue for both the Police and Fire Pension that is also tracked in the General Fund; however, it is levied as a separate item.

As expenditures continue to increase and major revenue sources for the City are continuing to decline, the City is closely monitoring the level of actual revenues to projected revenues and then adjusting its budgeted and potential expenditures according to sound fiscal policy. Concerns with City revenue sources are presently related to the decline in State shared revenue sources due to the State of Illinois fiscal problems. The City will continue to review all of the current expenditures to determine if any potential savings can be realized.



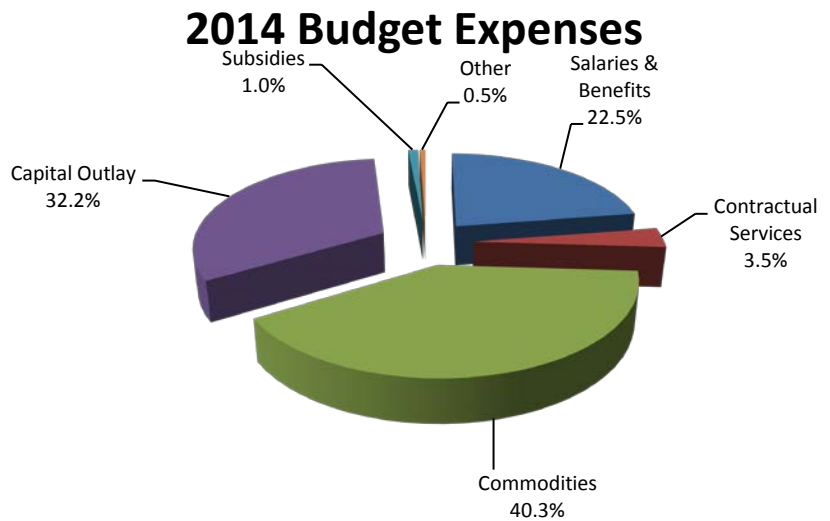
**2014 Budget
BUDGET SUMMARY**

WATER/SEWER FUND

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Projected	2013 Budget
Beginning Balance	6,864,523	5,537,957	5,031,860	3,473,407	3,525,143	1,466,366
Revenues	10,990,834	11,906,919	11,293,637	14,164,975	13,210,580	14,430,500
Expenses	(12,317,400)	(12,225,806)	(12,763,270)	(14,133,997)	(15,395,115)	(20,770,198)
Transfers	-	(187,210)	(88,820)	20,758	125,758	5,520,758
Ending Balance*	5,537,957	5,031,860	3,473,407	3,525,143	1,466,366	647,426

* fund balance equivalent

2014 Budget Expenses	
Salaries & Benefits	4,677,166
Contractual Services	719,040
Commodities	8,379,450
Capital Outlay	6,683,242
Subsidies	200,000
Other	111,300
Total Expenditures	20,770,198



Note: The Water/Sewer Fund revenues are dependent on water usage and the associated water rate charged.



2014 Budget
FUND BALANCES vs. FINANCIAL POLICY
REQUIREMENTS

The 2014 Budget includes financial policies that establish fund balance requirements for each of the City's major funds. These fund balances are based on best practices established by the Government Finance Officers' Association (GFOA) that are utilized by thousands of municipalities throughout the nation. Healthy fund balances are necessary to ensure that city government can adequately satisfy its liabilities, especially in an environment of declining revenues or in emergency situations.

City of Des Plaines
2014 Budget at a Glance
Fund Balance vs. Financial Policy Requirements

Fund Name	Policy Requirement			Fund Balance 1/1/2014	Fund Balance 12/31/2014	2014 Projected Fund Balance %	% over (under)
	Required %	Required Years	Other Requirements				Fund Balance Policy Requirements
General Fund	25%	Annual	Expenditures	38,600,246	32,013,078	49.24%	24.24%
Nonspendable	N/A	N/A		10,025,873	13,932,610		
Unassigned	25%	Annual	Expenditures	28,574,373	18,080,468	27.81%	2.81%
TIF #1	N/A	N/A		4,113,075	2,672,330		
TIF #3	N/A	N/A		(3,016,827)	(3,113,201)		
TIF #4	N/A	N/A		(174,986)	(569,347)		
TIF #5	N/A	N/A		88,635	91,150		
TIF #6	N/A	N/A		(6,834,452)	(10,250,454)		
Motor Fuel Tax	20%	5 yr. Average	Expenditures	396,028	100,387	3.38%	-16.62%
CDBG	0%	N/A	Pursuant to Federal Regulations	117,823	6,163		
Grant Projects	N/A	N/A		104,777	104,776		
Gaming Tax	N/A	N/A		17,788,418	17,418,418		
Debt Service	25%	Annual	Non-Property Tax Supported Expenditures	463,283	462,783	428.30%	403.30%
Capital Projects	20%	5 yr. Average	Expenditure	3,083,701	1,197,732	11.26%	-8.74%
Equipment Replacement	20%	5 yr. Total	Future Projected Expenditures	3,487,359	4,446,473	43.35%	23.35%
IT Replacement	20%	5 yr. Average	Expenditures	441,942	115,682	37.84%	17.84%
Water/Sewer	20%	Annual	Expenses	1,466,366	647,426	3.12%	-16.88%
City-Owned Parking	20%	5 yr. Average	Expenses	404,230	478,156	154.97%	134.97%
Metra Parking	20%	5 yr. Average	Expenses	121,129	136,899	394.11%	374.11%
DPECC	20%	Annual	Expenses	85,254	85,254	2.45%	-17.55%
Risk Management	20%	Annual	Expenditures	1,512,586	848,606	29.34%	9.34%
Health Benefits Fund	20%	Annual	Expenditures	2,316,908	2,449,748	28.18%	8.18%

Indicates that this fund meets fund balance policy requirement

Indicates that this fund does not meet fund balance policy requirement



Financial Policies

Chapter I - Operating Budget

1.1. Purpose

The purpose of the City's Operating Budget Policy is to clarify the roles and responsibilities within the annual budget process for City management and elected officials, while outlining the required information and formatting within the budget document. This policy establishes guidelines in formulating and adopting the annual operating budget and incorporates the recommended practices of the Government Finance Officers Association (GFOA) where appropriate.

1.2. Financial & Strategic Plans

The City's annual operating budget will be developed along the objectives set forth in the Strategic Plan and Long-Term Financial Plan, with project and service level priorities established accordingly.

1.3. Budget Document

The City's annual operating budget shall incorporate the criteria set forth by the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program, as follows:

I. The Budget as a Policy Document

1. The document should include a coherent statement of City-wide long-term financial policies.
2. The document should include a coherent statement of City-wide, non-financial goals and objectives that address long-term concerns and issues.
3. The document should describe the City's short-term initiatives that guide the development of the budget for the upcoming year.
4. The document shall include a budget message that articulates budget priorities and issues for the new year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (*e.g., transmittal letter, budget summary section*).
5. The document should include clearly stated goals and objectives of organizational units (*e.g., departments, divisions, offices or programs*).

II. The Budget as a Financial Plan

1. The document should include and describe all funds that are subject to appropriation.
2. The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.



Financial Policies

Chapter I - Operating Budget

3. The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.
4. The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.
5. The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation (fund equity if no governmental funds are included in the document).
6. The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.
7. The document should describe if and to what extent significant non-routine capital expenditures will affect the entity's current and future operating budget and the services that the entity provides.
8. The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.
9. The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

III. The Budget as an Operations Guide

1. The document shall describe activities, services or functions carried out by organizational units.
2. The document shall provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific units and programs.
3. The document shall include an organization chart(s) for the entire entity.
4. A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.

IV. The Budget as a Communications Device

1. The document should provide summary information, including an overview of significant budgetary issues, trends, and resource choices. Summary information should be presented within the budget document either in a separate section (*e.g., executive summary*) or integrated within the transmittal letter or other overview sections, or as a separate budget-in-brief document.
2. The document should explain the effect, if any, of other planning processes (*e.g., strategic plans, long-range financial plans, and capital improvement plans*) upon the budget and the budget process.



Financial Policies

Chapter I - Operating Budget

3. The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption.
4. Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.
5. The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate.
6. The document shall include a table of contents to make it easy to locate information in the document.
7. A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.
8. The document should include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.
9. The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs.

1.4. Basis of Budgeting

The basis of budgeting refers to when revenues and expenditures are recognized in the City's accounts. The annual operating budget is prepared on the same basis as the City's Comprehensive Annual Financial Report (CAFR). Government funds use the modified accrual basis of accounting: revenues are recognized when they become measurable and available, and expenditures are generally recognized when the related liability is incurred. Enterprise funds use the accrual basis of accounting: revenues are recognized when they are earned, and expenses are recognized when incurred. The table below lists the Government and Enterprise funds of the City:

Government Funds

- General Fund (w/ internal service funds)
- Building Replacement Fund
 - Equipment Replacement Fund
 - IT Replacement Fund
 - Health Benefits Fund
 - Risk Management Fund
 - Emergency Communications Fund

Capital Projects (CIP) Fund

Enterprise Funds

- Water - Sewer Fund
Metra-Leased Parking Fund
City-Owned Parking Fund



Financial Policies

Chapter I - Operating Budget

Debt Service Fund
CDBG Fund
Motor Fuel Tax (MFT) Fund
Gaming Tax Fund
TIF #1 Fund (Downtown)
TIF #3 Fund (Willie Road)
TIF #4 Fund (Five Corners)
TIF #5 Fund (Perry - Lee)
TIF #6 Fund (Mannheim - Higgins)

1.5. Budget Calendar

The budget process coincides within the fiscal/calendar year (i.e. January 1 to December 31). The City Council and City staff shall observe the following dates to ensure the successful preparation and execution of its operating budget:

March 15 - The City Council shall adopt an Appropriation Ordinance for the current year's budget.

June 15 - The City Council and City staff shall conduct a strategic planning and goal setting review.

August 1 - The City Manager and Finance Director shall conduct a six-month review of the City's budget and fiscal position.

August 15 - The Finance Director shall present the previous fiscal year's Comprehensive Annual Financial Report (CAFR) to the City Council.

August 15 - Documents for budget preparations, which include budget instructions and forms, shall be distributed to City staff.

September 15 - City staff shall submit their budget proposals to the City Manager and Finance Director.

October 15 - The City Manager's proposed budget shall be prepared and distributed to the City Council.

December 15 - The City Council shall adopt a Tax Levy Ordinance for the following year's budget.

1.6. Budget Process

City staff uses a "funding level" approach for budgeting, requiring each department to determine increases to contractual services, commodities and capital expenditures within an established dollar limit. The funding level for each department is determined by reviewing



Financial Policies

Chapter I - Operating Budget

the previous year's budget, eliminating all one-time expenditures, and then applying a percentage increase or decrease as necessary. Expenditures relating to salaries, benefits, risk management concerns (i.e. worker's compensation, property/liability, and unemployment), and significant service contracts (e.g. garbage, recycling and yard waste contract) are not included in this funding-level approach, but rather, are adjusted according to contractual obligations or financial trend. Department's wishing to include a product or service that can not be allocated within their funding level are required to propose the item via a "budget request."

After each department completes their initial budgets according to the provisions described above, the City Manager and Finance Director meet with each department to review all proposed expenditures. Funding-level and budget-request expenditures are scrutinized based upon need, financial trend, or other opportunities to reduce expenditures and save costs while still providing for City services.

In conjunction with the review of current and proposed expenditures, the City Manager and Finance Director also review current and projected revenues, and projected fund balances. The result of this process culminates with the City Manager presenting the proposed budget to the City Council in a "balanced" package, i.e. the recommended revenues meet or exceed the recommended expenditures.

The City Council shall determine whether the proposed budget adequately addresses the priorities set in the City's strategic plan and has the final responsibility for adopting the proposed budget and for making the necessary appropriations.

1.7. Control Systems

The Finance Director shall be responsible for maintaining a budgetary control system to ensure the adherence to the adopted budget. The Finance Director will prepare summary reports that compare actual revenues and expenditures to budgeted amounts. These reports shall be provided to the City Manager and City Staff on a monthly basis to assist in the management of day-to-day operations of the City. These same reports shall be sent to the City Council on a quarterly basis to keep them informed of the City's overall financial performance.

1.8. Balanced Budget

The City Council shall annually adopt a balanced budget where operating revenues are at least equal to, or exceed, operating expenses. Any increases in expenses, decreases in revenues, or combination of the two that would result in an unbalanced budget shall require a revision to achieve a balanced budget position or operating reserves should be used to meet the short falls. The City Council shall consider the revenues derived from the three following sources in achieving a balanced budget:

1. Existing Revenue



Financial Policies

Chapter I - Operating Budget

2. Increases to Existing Revenue
3. New Revenue

The City Council shall only consider unreserved, undesignated fund balances as a source of revenue in achieving a balanced budget in accordance with the City's Fund Balance Policy.

1.9. Performance Measurement

Where possible, the City will integrate performance measurement, service level, and productivity indicators within the City's budget document.

1.10. Distinguished Budget Presentation Award

Annually, the City shall seek the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award through the submittal and review of the City's Annual Budget Document.



Financial Policies

Chapter II – Revenues & Expenditures

2.1. Purpose

As revenues and expenditures are the key drivers of City operations, the purpose of the City’s Revenue and Expenditures Policy is to maintain a consistent provision of public services, provide financial stability in times of economic fluctuation, and ensure revenue and expenditure practices are equitable to those they affect. This policy establishes guidelines in formulating and implementing revenues and expenditures decisions, and incorporates the recommended practices of the Government Finance Officers Association (GFOA) where appropriate.

2.2. Diversification & Stabilization of Revenue

The City shall offset revenue shortfalls through the management of a stable and diverse revenue base. Revenue stability and diversity shall be monitored by measuring performance indicators such as the percent of revenue received from cyclical taxes, the percent of revenue received from any one source, and other related indicators.

The City shall apply non-recurring, one-time revenues only toward the purpose for which the revenue was intended or toward some other non-recurring expenditure (i.e., capital expenditures), and not toward recurring, operational expenditures.

The City Council shall review the following criteria when considering the implementation of a new revenue source:

1. Community Acceptability.
2. Competitiveness – the revenue or tax burden of the City relative to comparable communities.
3. Diversity – the balance of revenue sources that can withstand changes in the business cycle.
4. Efficiency – the cost of administering a tax or fee should bear a reasonable relation to revenues collected, and any new tax or fee should have a minimal effect on private economic decisions.
5. Fairness – the distribution of the City’s revenue burden as measured by ability to pay, the benefits received, or the community’s definition of the resident’s fair share of the revenue burden.

2.3. Estimates of Revenue

The City shall estimate revenues conservatively, using an objective and analytical methodology with the purpose of predicting revenues as accurately as possible while erring on the side of caution. The consistency and reliability of revenue estimates shall be maintained through the use of historical trending and economic forecasting, and by annually comparing estimates to actual year-end results.



Financial Policies

Chapter II – Revenues & Expenditures

2.4. User Fee Revenue

The City implements user fees to cover the cost of services provided for a unique or narrow segment of City services. User fees are typically set at levels to cover 100% of the cost of providing the service, however, the City Council may choose to set a user fee at less than 100% of the service cost and subsidize that service with other revenue, as it deems necessary.

City staff will annually re-evaluate all user fees in relation to the cost of providing the service and recommend to the City Council whether the user fee needs to be increased, decreased, or unchanged based upon the cost of the service.

2.5. Tax Revenue

The City shall seek to keep the property tax rate stable or reduce reliance on the property tax if possible by:

1. Expanding and diversifying the City's tax base through economic development activities.
2. Seeking and developing additional revenue sources.
3. Seeking legislative support for local option taxes.

2.6. Operational Expenditures

The City shall seek to more productively and creatively use its resources, avoid duplication of effort, and control personnel costs as a proportion of the total budget wherever and whenever greater efficiency can be achieved. Examples of how City resources can be maximized are:

1. Encourage the delivery of services by private organizations (privatization) or in concert with other public organizations (intergovernmental cooperation).
2. Seek the implementation of technology and other productivity advancements.
3. Develop and implement effective risk management programs to minimize losses and reduce costs.

2.7. Capital Asset Expenditures

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, minimize future replacement and maintenance costs, and to continue service levels. The replacement and maintenance of capital assets shall not be deferred to future years as a method to expand existing services.



Financial Policies

Chapter II – Revenues & Expenditures

2.8. Pension Expenditures

The City shall fully fund its pension obligations within the resources available each year. Pension contributions shall not be deferred to future years as a method to expand existing services.



Financial Policies

Chapter III - Capital Improvements

3.1. Purpose

The purpose of the City's Capital Improvements Policy is to facilitate the prioritization, financing, coordination, and technical design of major infrastructure projects. This policy establishes guidelines in formulating and adopting the annual Capital Improvement Program (CIP) and Capital Budget, and incorporates the recommended practices of the Government Finance Officers Association (GFOA) where appropriate.

3.2. Capital Project Defined

The CIP includes those projects, which by definition, are expected to have a useful life greater than 10 years and an estimated cost of \$100,000 or more. Typically, capital projects include the construction, purchase, or major renovation of buildings, streets, utility systems, purchase of land, or major landscaping projects. Projects meeting the above definition are typically included in the Capital Projects Fund rather than in the General Fund of the Operating Budgets.

3.3. Selecting Projects for the CIP

The following criteria shall be used for evaluating, recommending, and approving CIP projects:

1. Overall fiscal impact of the project.
2. The health and safety impacts of the project.
3. The influence a project has on the City's economic development efforts.
4. The environmental, aesthetic, and social effects on the quality of life in the community.
5. Disruption and inconvenience the project may cause.
6. Equitable distribution of resources in the community.
7. Feasibility.
8. Implications if the project is deferred.
9. Amount of uncertainty of key assumptions used to develop the scope/success of the project.
10. Impact on other capital projects.
11. Legal obligations and mandates.

3.4. Responsibility for Creating the CIP

The CIP is a "snap-shot" representing a five-year period of the Capital Improvement Program. The Director of Engineering, in conjunction with the City Manager and Director



Financial Policies

Chapter III - Capital Improvements

of Finance, shall conduct a review of the CIP on an annual basis during the City's annual budget preparation. Each year, this document shall be updated to represent the next five-year window. Completed projects, and projects scheduled to be completed before the end of the fiscal year, will drop from the document, new projects will be added, and other previously programmed projects may be reprioritized.

3.5. Operating Budget Impact Statements in the CIP

The operating impact of proposed capital projects, including personnel, operating expenditures, capital outlay, and debt service, as applicable, shall be considered in preparing the five-year plan.

3.6. Moving Projects from the CIP to the Capital Budget

The Capital Budget, as expressed through the Capital Project Fund, is the current-year spending authority for capital projects and reflects implementation of the CIP. The CIP, in itself, does not impart any spending authority. Projects in the CIP are often developed on project assumptions and rough estimates. City staff shall review key information, such as estimated costs, potential funding sources, and project schedule for each capital proposal prior to submitting them to the City Council for approval as part of the Operating Budget.

3.7. Minimum and Maximum Capital Spending

Decisions made with respect to the minimum and maximum amount spent on the CIP in any given year shall be made in light of the City's overall fiscal condition, the current economic climate (both locally and nationally), and the existing condition of the City's capital assets.

3.8. Definition of Capital Budgeting Fiscal Year

The capital budget fiscal year shall coincide with the City's Operating Budget, which is established as beginning January 1st of each year and ending December 31st of each year.

3.9. Pay-as-you-go vs. Pay-as-you-use

Incurring debt must be taken seriously as it obligates the City to minimum future payments and it may affect the City's ability to issue future debt. The City shall give strong consideration to utilizing current revenues as well as future debt in making capital project decisions.

3.10. Types of Financial Instruments

The nature and amount of the capital projects under consideration generally determines the financing options available, as do projected revenues.



Financial Policies

Chapter III - Capital Improvements

The financing of capital expenditures is categorized as follows:

1. Minor projects – funded from current revenues.
2. Moderate projects – funded from current revenues and reserves, in accordance with fund balance policies.
3. Major projects – funded from bond proceeds, in accordance with debt service policies.

3.11. Remaining Balances

After a project is complete, any remaining balance previously designated for the project shall remain a part of the Capital Projects fund balance in accordance with established fund balance policies.

3.12. Evaluation of Capital Projects

The City shall strive to conduct a post-implementation evaluation of capital projects as a means of identifying valuable lessons learned that might aid in future project implementation efforts. Success as well as failure should be considered. This evaluation process may prove helpful in suggesting improvements that can maximize future returns.



Financial Policies

Chapter IV - Fund Balances

4.1. Purpose

It shall be the objective of the City to maintain an adequate level of financial reserves to guard against disruptions in service and/or dramatic revenue increases through the use of fund balances. Properly maintained fund balances provide the capacity to:

1. Offset unplanned revenues shortfalls.
2. Offset unplanned expenditure increases.
3. Provide a sufficient cash flow for daily financial needs at all times.
4. Reduce debt costs by maintaining (and possibly upgrading) the City's bond rating.
5. Provide greater investment earnings to support annual expenditures.

The City's Fund Balance Policy establishes guidelines in maintaining fund balances in the General Fund, Capital Improvement Program (CIP) Fund, and other operating and capital funds of the City, and also incorporates the recommended practices of the Government Finance Officers Association (GFOA) where appropriate.

4.2. Fund Balance Defined

Fund Balance is defined as the excess of assets over liabilities, which is an unreserved, undesignated resource that remains part of the General Government budget.

4.3. General Fund

The City shall maintain a General Fund balance equal to at least 25% of annually budgeted expenditures. The City Council may designate surplus funds above the 25% level to remain in the General Fund balance or be transferred to other funds based upon fund balance policy requirements or other financial need.

The General Fund balance may drop below the 25% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in the General Fund balance below the minimum 25% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.4. Capital Improvement Program (CIP) Fund

The Capital Improvement Program (CIP) Fund balance shall be maintained at 20% of the five-year average for capital expenditures occurring out of this fund. The City Council may designate surplus funds above the 20% level to remain in the CIP Fund balance to cover anticipated high-cost projects in future years or be transferred to other funds based upon fund balance policy requirements or other financial need.



Financial Policies

Chapter IV - Fund Balances

The CIP Fund balance may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in the CIP Fund balance below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.5. Motor Fuel Tax (MFT) Fund

The Motor Fuel Tax (MFT) Fund balance shall be maintained at 20% of the five-year average of annual expenditures occurring out of this fund. The City Council may designate surplus funds above the 20% level to remain in the MFT Fund balance to cover anticipated high-cost projects in future years or be transferred to other funds based upon fund balance policy requirements or other financial need.

The MFT Fund balance may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in the MFT Fund balance below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.6. Equipment Replacement Fund

The Equipment Replacement Fund balance shall be maintained at 20% of the future 5 year expenditure total for the purchase of vehicles and equipment. The City Council may designate surplus funds above the 20% level to remain in these fund balances to cover anticipated high-cost purchases in future years or be transferred to other funds based upon fund balance policy requirements or other financial need.

The fund balances may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in these fund balances below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.7. Information Technology Replacement Fund

The balance for the fund supporting the purchase of information technology components shall be maintained at 20% of the five-year average of annual expenditures. The City Council may designate surplus funds above the 20% level to remain in these fund balances to cover anticipated high-cost projects in future years or be transferred to other funds based upon fund balance policy requirements or other financial need.



Financial Policies

Chapter IV - Fund Balances

These fund balances may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in these fund balances below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.8. Debt Service Funds

The Debt Service Fund balance for non-property tax-supported debt shall be maintained at 25% of annually budgeted debt-service expenditures. The City Council may designate surplus funds above the minimum level in the Debt Service Fund to reduce the Debt Service portion of the non-property tax revenue required to meet the annually budgeted debt-service expenditures.

4.9. Pension Funds

State statute requires that the City's Police and Firefighter Pension Funds be 90% funded by 2040. The City shall annually levy, at a minimum, the full amount determined by an annual actuarial study of both the Police and Fire Pension Funds to provide 100% funding by that date. The Illinois Municipal Retirement Fund (IMRF) is 100% funded annually by the City based upon an annual actuarial study of the IMRF.

4.10. Health Benefits and Risk Management Funds

The Health Benefits and Risk Management Fund balances shall be equal to at least 20% of annually budgeted expenditures. The City Council may designate surplus funds above the 20% level to remain in these fund balances or be transferred to other funds based upon fund balance policy requirements or other financial need.

The Health Benefits and Risk Management Fund balances may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in these balances below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.11. Emergency Communications Fund

The Emergency Communications Fund balance shall be equal to at least 20% of annually budgeted expenditures. The Emergency Communications Fund balance may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant



Financial Policies

Chapter IV - Fund Balances

revenue shortfalls. Whether planned or unplanned, reductions in the Emergency Communications Fund balances below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.12. Water - Sewer Fund

The Water - Sewer Fund balance shall be maintained at 20% of annually budgeted expenditures. The City Council may designate surplus funds above the 20% level to remain in the Water - Sewer Fund balance to cover anticipated high-cost projects in future years or be transferred to other funds based upon fund balance policy requirements or other financial need.

The Water - Sewer Fund balance may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in the Water - Sewer Fund balance below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.

4.13. Parking Lot Funds

The City-Owned and Metra-Leased Parking Fund balances shall be maintained at 20% of the five-year average of annual expenditures occurring out of these funds. The City Council may designate surplus funds above the 20% level to remain in the City-Owned and Metra-Leased Parking Fund balances to cover anticipated high-cost projects in future years or be transferred to other funds based upon fund balance policy requirements or other financial need.

The City-Owned and Metra-Leased Parking Fund balances may drop below the 20% level due to unplanned revenue shortfalls or expenditure increases; or by a planned decision of the City Council to cover extraordinary expenditures or significant revenue shortfalls. Whether planned or unplanned, reductions in the City-Owned and Metra-Leased Parking Fund balances below the minimum 20% level shall be resolved within the shortest feasible period of time through expenditure reductions and/or revenue increases.



Fund Balance Policy (GASB 54) – Appendix D

Fund Balance Policy (GASB 54)

D.1. Purpose

This policy has been designed to provide working capital for the City to meet cash flow needs during the year (while avoiding the need to cash flow borrow) and to preserve the credit worthiness of the City for borrowing monies at favorable interest rates. Additionally, this policy is to aid the City in adhering to the requirements set forth by Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which will be in effect for the City reporting of the fiscal year ended December 31, 2011. GASB Statement No. 54 was issued in February 2009, and was designed to address issues related to how fund balance is being reported in financial statements for governmental units. The intent of the Statement is to provide greater transparency in regards to the funding of future activities through specific designations of fund balance within the financial statements.

D.2. Background

Fund balance is the difference between assets and liabilities that is used to describe the equity of governmental funds. It serves as a measure of financial resources available to the City. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Credit rating agencies also carefully monitor levels of fund balance in a government's General Fund to evaluate their creditworthiness. In terms of financial reporting, this policy clarifies/modifies presentation of fund balance and provides new classifications as prescribed by GASB Statement No. 54 consisting of nonspendable, restricted, committed, assigned, and unassigned funds. Descriptions of each classification will be detailed below.

D.3. GASB Statement No. 54 Requirements

Beginning with the December 31, 2011, Comprehensive Annual Financial Report, the City will be following the prescribed guidance of fund balance classifications and fund type definitions as described in GASB Statement No. 54. The new fund balance classifications are summarized in Table 1 below. In each section below, changes and the City's responses associated with this pronouncement are detailed.

1. Fund balance classifications in the past were reserved for specific purposes or unreserved, meaning that funds could be appropriated by the City. With Statement No. 54, the new classifications and their definitions are as follows:
 - a. Non-spendable: These balances would represent amounts that cannot be spent as they are either not in spendable form (are not expected to be converted to cash) or must be legally or contractually required to be maintained intact. City accounts that would be included in this



Fund Balance Policy (GASB 54) – Appendix D

Fund Balance Policy (GASB 54)

classification would be prepaid items, long-term portions of notes receivable, advances to other funds, and land/assets held for resale.

- b. **Restricted:** Amounts are considered restricted when constraints are placed on the use of resources of the spendable fund balance that are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments or laws with constitutional provisions or enabling legislation. Examples of such funds would be motor fuel tax revenues, community development block grant funds, other grant funds, and property tax receipts (library, pensions, debt service, etc.).
- c. **Committed:** Amounts of the spendable fund balance that reflects constraints that the City has imposed upon itself by a formal action of the City Council. For the City, this would mean any amounts that are committed by ordinance or resolution passed by the City Council. Examples of such funds more than likely would be long-term capital projects approved by the City Council or long-term loan receivables such as advances to other funds.
- d. **Assigned:** Amounts that include the portion of the spendable fund balance constrained by the City's intent to be used for specific purposes should be reported as assigned fund balance. The intent of funds would be determined by a City official (Finance Director and approved by City Manager) that the City Council has delegated the authority to assign amounts to be used for specific purposes. Assigned funds would include all remaining amounts reported in governmental funds, other than the general fund that are not already classified as non-spendable, restricted, or committed. Assignments, however, cannot cause a fund to report a negative fund balance. Therefore, this would be the classification of fund balance amounts that would be for a specific purpose but are not restricted by legislation or committed by the City Council.
- e. **Unassigned:** This is the residual fund balance amount in the general fund for amounts not restricted, committed, or assigned to specific functions within the fund. If expenditures incurred in other governmental funds exceed the amounts of restricted, committed, or assigned classifications, it may be necessary at that time to report a negative unassigned fund balance in that fund.

Within each fund, a determination of revenues and expenditures that pertain to a specific purpose will occur on an annual basis. The legislation



Fund Balance Policy (GASB 54) – Appendix D

Fund Balance Policy (GASB 54)

(restricted), governing body (committed), or committee/official (assigned) should then be identified so the proper fund balance classification can be reported. Such a determination will ensure that funds are being used for proper purposes.

For funds with multiple purposes such as the general fund, schedules would be created based upon the ending trial balance for year-end financial statement preparation to clearly determine the revenues and expenditures related to that purpose. Such schedules would be prepared by a member of the Finance Department and then reviewed by the Assistant Finance Director and/or Finance Director. Signatures from all parties associated with the preparation and review of the schedule would be necessary to document each party's involvement in the process.

2. Fund type definitions have been redefined under GASB Statement No. 54:

General Fund: Used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Funds: Used to account for and report the proceeds of specific revenue sources that are either restricted or committed to expenditure for specific purposes other than debt service or capital projects. Specific revenue sources do not constitute transfers in from other funds. On an annual basis, special revenue funds should be reviewed to ensure that funds continue to be financed with specific revenue sources. Any special revenue funds that are not financed with specific revenue sources will no longer be reported separately and activity will be reported in the general fund as an individual department. For tracking purposes, the fund will continue as is in the general ledger even though it will be rolled up into the general fund for financial reporting purposes.

Debt Service Fund: Used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

Capital Projects Fund: Used to account for all financial resources, restricted, committed or assigned to expenditure for capital outlays.

Permanent Fund: Used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs for the benefit of the government or its citizens.



Fund Balance Policy (GASB 54) – Appendix D

Fund Balance Policy (GASB 54)

3. Application of Funds:

- a. In instances where expenditures are incurred that will require the funding sources to be comprised of two or more types of fund balance categories, the order of exhaustion of the funds will be as follows:
 - i. Restricted
 - ii. Committed
 - iii. Assigned
 - iv. Unassigned
- b. Notice that the nonspendable category is not mentioned above as those balances are strictly representative of asset balances that are to serve a future interest for the City as a result of a prior cash disbursement.

4. Delegation to Assign Fund Balance:

The responsibility to assign fund balances that are not already identified as nonspendable, restricted, committed, or unassigned will be delegated to the Finance Director with approval of the City Manager. The intent for such amounts to be used for specific purposes will be communicated by the Finance Director to the City Manager so a full understanding of the assignment is communicated prior to reporting. The sole purpose for this delegation of authority is to allow the Finance Director, who is ultimately responsible for the assembly and preparation of the Comprehensive Annual Financial Report, to be able to assign the fund balances for specific purposes not required by law or the City Council as deemed necessary. Suggestions from City department heads will be taken into consideration when determining whether an assignment of fund balance should be reported. In all instances, the final determination of an assigned fund balance to be reported will belong to the Finance Director.



Fund Balance Policy (GASB 54) – Appendix D
Fund Balance Policy (GASB 54)

Table 1 - Fund Balance Classifications: GASB Statement No. 54

Non-spendable	Not available for spending, either now or in the future, because of (e.g., debt retirement)	
Restricted	Constraints on spending that are legally enforceable by outside parties.	
Unrestricted	Committed	Constraints on spending that the government imposes upon itself by highest-level formal action prior to the close of the period.
	Assigned	Resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.
	Unassigned	Residual General Fund only

Page Intentionally Left Blank



2014 Budget
GENERAL FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	12,986,225	23,394,066	29,243,213	32,465,195	35,734,769	38,600,246
Revenues	59,308,386	60,513,308	62,840,935	58,396,635	59,949,700	58,080,700
Expenditures	(50,368,622)	(54,109,976)	(55,182,724)	(57,582,980)	(54,769,145)	(59,640,246)
Special Item		1,865,857	-	-	-	-
Transfers In	1,603,573	399,838	334,345	347,013	372,013	342,257
Transfers Out	(135,496)	(2,819,880)	(1,501,000)	(2,699,367)	(2,687,091)	(5,369,879)
Ending Balance	23,394,066	29,243,213	35,734,769	30,926,496	38,600,246	32,013,078
Unassigned Fund Balance	15,413,074	21,080,549	27,128,060	18,929,443	28,574,373	18,080,468

Note: All 2013 projected figures are derived using the 2012 actual amounts.

The General Fund is the principal operating fund of the City. It accounts for all revenues and expenditures of the City, which are not specifically earmarked for special purposes. Departments that receive their funding for operations from the General Fund include the Elected Office (Mayor, City Council and the City Clerk's Office), City Manager, Legal, Finance, Police, Fire, Public Works and Engineering, and Community and Economic Development. Also contained in the General Fund are budgets to fund the operations of the Fire & Police Commission and Overhead Division.

City Code 1-13-06 requires there be a balanced budget, i.e., the beginning fund balance plus revenues minus expenditures must leave a minimum fund balance equal to at least 12% of the total General Fund expenditures.

100 - General Fund Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4000	Property Taxes - Current Year	16,111,009	15,645,194	15,645,194	14,675,600
4005	Property Taxes - Last Year's	224,017	-	213,000	-
4010	Property Taxes - Prior Years	(351,070)	-	(165,500)	-
4020	Property Taxes Police Pension	3,522,472	3,661,515	3,661,515	4,150,000
4025	Property Taxes Fire Pension	3,634,647	3,671,041	3,671,041	4,150,000
		23,141,075	22,977,750	23,025,250	22,975,600
<u>Other Taxes</u>					
4100	Utility Taxes - Electricity	2,813,876	2,600,000	2,575,000	2,600,000
4105	Utility Taxes - Natural Gas	425,423	650,000	600,000	600,000
4110	Gas Use Tax	309,184	450,000	350,000	350,000
4115	Telecommunications Tax	3,060,585	2,900,000	2,900,000	2,900,000
4125	Franchise Fees Tax	680,920	559,000	600,000	600,000
4140	Food & Beverage Tax	1,236,942	1,100,000	1,100,000	1,100,000
4150	Hotel Tax	1,675,772	1,100,000	1,300,000	1,200,000
4160	Real Estate Transfer Tax	407,884	250,000	400,000	300,000
4170	Home Rule Sales Tax	1,386,065	1,225,000	1,300,000	1,300,000
4190	Auto Rental Tax	167,919	85,000	100,000	100,000
4195	Parking Tax Revenue	31,359	50,000	1,500	1,500
		12,195,931	10,969,000	11,226,500	11,051,500
<u>Intergovernmental</u>					
4200	Municipal Sales Tax	8,777,034	7,800,000	8,250,000	8,000,000
4205	Illinois Income Tax	5,128,011	4,100,000	5,000,000	4,600,000
4210	Personal Property Replacement Tax	1,143,050	1,249,539	1,300,000	1,300,000
4215	Local Use Tax	911,425	765,000	850,000	850,000
4220	Road & Bridge Tax	199,419	175,000	200,000	200,000
4240	State Highway Maintenance	84,117	114,250	85,790	85,000
4260	Federal Grants	1,840	-	-	-
4290	Local - Intergovernmental	320	-	280	-
4296	Fire Training	-	-	10,500	-
		16,245,216	14,203,789	15,696,570	15,035,000
<u>Licenses</u>					
4300	Vehicle Licenses	1,283,772	1,150,000	1,150,000	1,150,000
4310	Pet Licenses	8,293	8,500	8,000	8,000
4320	Business Licenses	503,092	450,000	450,000	225,000
4330	Liquor Licenses	236,329	225,000	225,000	225,000
4340	Rental Unit Licenses	102,574	70,000	50,000	50,000
4350	Contractor Licenses	47,865	32,000	33,349	32,000
4360	Electrical Contractor Licenses	905	500	400	400
4370	Chauffeur Licenses	10,421	5,000	4,400	4,000
4380	Retail Gun Licenses	-	1,000	500	500
		2,193,250	1,942,000	1,921,649	1,694,900
<u>Permits</u>					
4400	Building Permits	422,264	375,000	350,000	350,000
4410	Certificate of Occupancy Permits	4,150	5,000	825	700
4420	Electrical Permits	54,766	85,000	50,000	50,000
4425	Mechanical Permits	-	-	-	-
4430	Plumbing Permits	66,094	50,000	50,000	25,000
4435	Fire Protection Systems Permits	-	-	-	-
4450	Sewer Permits	33,156	50,000	15,000	50,000

100 - General Fund Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
4460	Sign Permits	-	-	-	-
4470	Occasional Sales Permits	4,568	3,000	3,000	3,000
4480	Special Load Permits	3,080	3,500	3,000	3,500
		588,077	571,500	471,825	482,200
<u>Fines and fees</u>					
4500	Court costs, Fees & Charges	490,994	520,000	550,000	550,000
4510	Compliance Ticket Fines	183,375	200,000	130,000	125,000
4520	Compliance - Red Light	372,755	375,000	300,000	300,000
4530	Vehicle Boot	13,813	20,000	10,000	10,000
4560	Forfeitures	37,837	40,000	17,500	17,500
4570	Non-bonafide Alarms	48,155	45,000	60,000	50,000
4580	Collections	3,997	-	-	-
4599	Miscellaneous Fees	7,780	2,500	10,000	5,000
		1,158,706	1,202,500	1,077,500	1,057,500
<u>Charges for Services</u>					
4610	Refuse Collection	3,955,349	3,850,000	4,060,000	4,150,000
4615	Sanitation Fund Overhead Charges	43,498	40,000	-	-
4623	Late Fees	24,803	-	50,000	-
4630	Resident Ambulance Fees	1,042,003	850,000	1,000,000	900,000
4631	Nonresident Ambulance Fees	468,855	275,000	300,000	300,000
4635	Zoning & Subdivision Fees	18,218	12,000	35,000	10,000
4640	Elevator Fees	52,575	72,000	30,000	30,000
4645	Public Health Testing Fees	616	-	-	-
4650	DPPD Secondary Employment Fees	13,093	58,296	50,000	50,000
4651	School Resource Officer Fees	197,636	165,000	131,000	131,000
4652	Police Report Copy Fees	3,894	7,000	-	-
4655	Animal Redemption Fees	4,500	3,000	3,000	3,000
4670	911 Telephone Surcharge	300,601	300,000	145,833	-
4671	911 Cell Phone Surcharge	504,030	400,000	187,500	-
4672	911 VOIP Surcharge	59,831	35,000	20,833	-
4690	Other Charges for Services	28	-	-	-
		6,689,529	6,067,296	6,013,166	5,574,000
<u>Interest Income</u>					
4700	Interest Income	85,638	50,000	50,000	50,000
4710	Interest Earned - Police and Fire	8	-	-	-
		85,646	50,000	50,000	50,000
<u>Miscellaneous Revenues</u>					
4750	Rental Income	417,032	350,000	400,000	110,000
4825	Property Damage Claims	4,586	-	640	-
4849	Miscellaneous Revenues	105,901	40,000	57,100	50,000
		527,519	390,000	457,740	160,000
<u>Other Financing Sources</u>					
4870	Special Item Revenue	-	-	-	-
4901	Transfer from TIF #1 Fund	184,143	192,100	192,100	205,210
4903	Transfer from TIF #3 Fund	8,759	6,260	6,260	6,275
4904	Transfer from TIF #4 Fund	45,202	45,380	45,380	40,487
4906	Transfer from TIF #6 Fund	55,483	62,515	62,515	49,527

100 - General Fund Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
4940	Transfer from Capital Projects Fund	25,000	25,000	50,000	25,000
4954	Transfer from Metra Parking Fund	15,758	15,758	15,758	15,758
4995	Transfer from E-911 Fund	15,975	22,800	9,500	-
		<u>350,320</u>	<u>369,813</u>	<u>381,513</u>	<u>342,257</u>
Total General Fund Revenues		<u>63,175,270</u>	<u>58,743,648</u>	<u>60,321,713</u>	<u>58,422,957</u>



2014 Budget

GENERAL FUND HISTORICAL SUMMARY

	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Proposed	% Change
Elected Office Dept	526,040	578,519	651,816	620,142	656,025	0.6%
Non-Divisional	526,040	578,519	651,816	620,142	-	
Legislative Dept	-	-	-	-	454,451	
City Clerk Dept	-	-	-	-	201,574	
City Manager Dept	2,717,505	3,123,365	3,085,183	3,124,308	3,115,311	1.0%
City Manager	309,776	310,209	399,417	344,421	398,265	
Information Technology	706,497	839,656	909,489	753,506	848,916	
Legal	600,849	852,813	615,799	869,229	637,192	
Media Services	307,205	299,604	317,248	308,780	340,168	
Human Resources	395,279	411,831	442,521	438,176	474,497	
Health & Human Services	397,899	409,252	400,709	410,196	416,273	
Finance Dept	972,719	1,026,719	1,056,487	1,021,187	1,165,396	10.3%
Community Development Dept	1,911,581	1,832,555	2,026,070	1,885,200	2,268,557	12.0%
Building & Code Enforcement	1,472,256	1,417,072	1,493,084	1,398,226	1,535,257	
Planning & Zoning	437,614	395,515	505,566	437,324	526,586	
Economic Development	1,711	19,968	27,420	49,650	206,714	
Public Works Dept	10,546,286	10,490,514	11,302,862	11,006,423	12,453,469	10.2%
Public Works Administration	4,383,418	4,181,543	4,272,597	4,291,726	4,416,990	
Engineering	737,298	758,873	787,691	750,869	791,300	
GIS	190,505	253,032	229,450	229,450	243,530	
Streets / Grounds Maint	3,674,718	3,780,897	4,492,255	4,198,612	5,497,173	
Vehicle Maintenance	1,560,347	1,516,169	1,520,869	1,535,766	1,504,476	
Police Dept	19,403,632	19,209,241	20,451,032	18,793,880	20,701,216	1.2%
Police Administration	725,604	653,592	297,645	278,518	557,204	
Uniformed Patrol	12,392,472	12,296,699	12,867,529	12,154,402	13,052,529	
Criminal Investigation	3,368,002	3,143,367	3,473,153	3,012,978	3,620,271	
Support Services	2,917,554	3,115,583	3,812,705	3,347,982	3,471,212	
Emergency Management Agency	69,661	85,378	148,187	151,840	125,073	-15.6%
Fire Dept	17,074,997	17,879,721	17,938,193	17,262,521	18,124,268	1.0%
Fire Administration	1,322,108	1,102,907	1,128,384	1,137,065	1,183,920	
Emergency Services	15,103,371	16,168,700	16,213,200	15,566,133	16,385,111	
Fire Prevention	649,518	608,114	596,609	559,323	555,237	
Police & Fire Commission	12,951	56,140	65,650	51,100	70,700	7.7%
Overhead Expenditures	3,694,463	2,401,563	3,556,867	3,539,635	6,330,110	78.0%
Total General Fund Expenditures	56,929,835	56,683,715	60,282,347	57,456,236	65,010,125	7.8%
Less Transfers	2,819,880	1,501,000	2,699,367	2,687,091	5,369,879	
Total Operating General Fund Expenditures	54,109,955	55,182,715	57,582,980	54,769,145	59,640,246	3.6%

Page Intentionally Left Blank



2014 Budget
ELECTED OFFICE

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Legislative	\$0	\$0	\$0	\$0	\$0	\$454,451
City Clerk	\$0	\$0	\$0	\$0	\$0	\$201,574
Non-Divisional	\$509,100	\$526,040	\$578,519	\$651,816	\$620,142	\$0
Total	\$509,100	\$526,040	\$578,519	\$651,816	\$620,142	\$656,025

The Elected Office budget consists of the Legislative Department and the City Clerk’s Office.

Legislative

The mission of the City of Des Plaines is to create the environment for community opportunity and quality of life that holds a compelling vision for a prosperous future for all.

The Legislative Department is composed of the Mayor, eight Aldermen, and the Mayor’s secretary. Throughout the year, the Legislative Department works to identify community problems and concerns; consider and act on administrative recommendations; and adopt an annual operating and capital budget used to guide the City’s day-to-day affairs. In addition, the Legislative Department considers and adopts ordinances and resolutions where appropriate. The Legislative Department is ultimately responsible for establishing goals and policies to address community needs.

City Clerk

The City Clerk’s mission is to provide high quality customer service in a timely manner to the City Council, City staff, the general public and other governmental agencies.

The Des Plaines City Clerk’s Office is a multi-faceted department serving the entire community, including residents and all municipal departments. In addition to specified duties, the City Clerk’s Office operates as the municipal resource center of Des Plaines.

The City Clerk retains and administers the corporate seal, keeps all records, attends all meetings of the City Council and maintains a full record of its proceedings as specified in the City Code and State Statute. The City Clerk is also responsible for distributing the bi-monthly City Council agenda packets. State Statute also specifies that the City Clerk serve on the Board of Local Improvements, which meets when necessary.



2014 Budget
ELECTED OFFICE

In addition, the office is responsible for distributing and retaining meeting agendas and minutes; maintaining files of ordinances, resolutions, contracts, agreements, deeds, easements, annexations, vacations, legal documents, petitions and bonds; registering voters and carrying out election proceedings; maintaining and distributing the City street key; developing and arranging for the publication of legal notices; codifying ordinances, and proofing and distributing supplements; administering oaths of office; advertising for, developing and recapping bid materials, as well as ensuring bid documents conform to legal requirements; updating a listing of those persons required to file Statements of Economic Interest for the Cook County Clerk's Office along with maintaining a permanent file of Disclosure Statements for all elected officials as well as pertinent commission and board members as mandated by the City of Des Plaines Ethics Ordinance; updating and selling all code books; microfilming and computerizing records; processing and distributing Freedom of Information requests; and handling citizen inquiries and complaints.

Various requests directed to the City Clerk's Office from the public and City Departments remain consistent throughout the year, with voter registrations and inquiries peaking in major election years. In 2012, the Clerk's Office registered 311 voters; processed 1,330 Freedom of Information requests (up from 941 in 2011). Of that total, 629 were police reports.

For information purposes, the following is a listing of the increasing number of Freedom of Information Act Requests since 2005:

Year	Total	Police
2012	1330	629
2011	941	378
2010	780	353
2009	701	352
2008	506	193
2007	457	118
2006	358	52
2005	425	71

The City Code continues to be updated and three (3) supplements have been distributed. The Clerk's Office has published 15 legal notices. In addition, the Office maintains a mailing list of approximately 1,400 vendors divided into specific categories for bidding purposes. There are currently 302 subscribers to the City's website News Flash section that receive notification of news and announcements from the City. This includes information regarding City meetings.



2013 MAJOR ACCOMPLISHMENTS

City Clerk

1. A Consolidated Election took place on April 7, 2013 for Mayor, City Clerk and Alderman for the 1st, 3rd, 5th and 7th Wards. A Candidate Packet was reviewed by Staff, reproduced and made available for candidates. Individual Ward maps were included. The City Clerk's Office was faced with an influx in the number of voter registrations, absentee voter requests for a ballot application, and requests for election results as well as providing a site for Early Voting. Staff carried out these functions in an effective manner while maintaining day-to-day operations.
2. In 2012, the City Clerk's Office processed 1,330 Freedom of Information (FOI) Requests including 629 requests for Police Reports. The number of FOI requests has risen from 941 in 2011 to 1,330 in 2012. A program to track the status of FOI requests thereby streamlining the process, reducing the amount of staff time and resources is being considered for 2014.
3. The Clerk's Office continued to provide and maintain a high level of service to the City Departments and the public while always pursuing new and innovative means of meeting the needs of the community. In support of the "green" initiative, and to reduce the number of staff hours and expenses involved in mailing hard copies of meeting minutes, notices and agendas, these items are posted on the City's website. There are currently 302 subscribers to the City's website News Flash section that receive notification of news and announcements from the City. This includes information regarding City meetings.
4. Based on the 2010 Census, Ward boundaries did change slightly in 2012. Geographical Information Services (GIS) assisted the City Clerk and City Attorney in determining the new Ward boundaries. The information and maps on the City's website were updated as a result and new maps printed. Individual Ward maps were printed and distributed to candidates of the 2013 Election.
5. An increase in communication to the residents through press releases, updates to the City's website, announcements on Channel 17 and articles in the *Des Plaines Digest* newsletter continue.



2014 Budget
ELECTED OFFICE

2014 GOALS AND OBJECTIVES

Legislative

1. Implement the organization's goals adopted in the Strategic Plan.
 - Financial Stability
 - Thriving Economic Development
 - World Class Infrastructure
 - Sense of Community
 - High Performance

City Clerk

1. Minutes, ordinances, resolutions and other documents continue to be scanned and imported with assistance from the Information Technology Department for retrieval of information as required by the Local Records Act. Historic files previously microfilmed will be scanned and then digitalized to preserve the quality of the documents and maintained off-site for security reasons.
2. Evaluations will continue to be made of the methods used by staff and processing customer service requests received by the Clerk's Office. Efficiency of operations, saving staff time and resources as well as best practices is top priority.



2014 Budget
ELECTED OFFICE

PERSONNEL EXHIBIT

Department: Elected Office Div: Elected Office Div. No: 10.000

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Mayor*			
Aldermen*			
City Clerk *			
Executive Secretary	2.00	2.00	0.00
Clerk (3 PT)	0.75	0.75	0.00
Intern	0.25	0.25	0.00
Total Full Time Equivalent (FTE) Employees:	3.00	3.00	0.00

* Elected officials are not counted as part of the City's FTE.

Note: The Elected Office Department divided into the Legislative and City Clerk Divisions for the 2014 Budget.

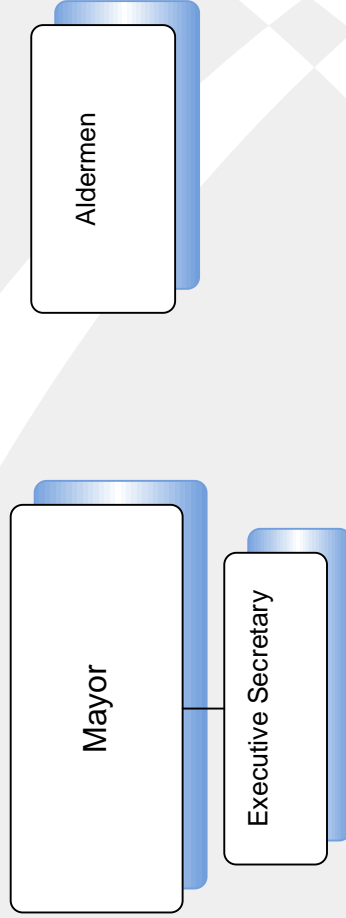
10 - Elected Office 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	180,088	194,840	166,166	-
5010	Temporary Wages	41,543	51,260	34,250	-
5020	Overtime - Non Supervisory	-	-	147	-
5060	Compensated Absences	11	-	-	-
		221,641	246,100	200,563	-
<u>Taxes and Benefits</u>					
5200	FICA Contribution	17,141	18,827	15,289	-
5205	IMRF Contribution	18,566	20,545	18,738	-
5220	PPO Insurance Contribution	116,758	122,656	102,667	-
5225	HMO Insurance Contribution	19,104	19,296	17,630	-
5230	Dental Insurance Contribution	7,778	8,353	7,291	-
5235	Life Insurance Contribution	151	151	142	-
5240	Workers Compensation	460	399	414	-
5245	Unemployment Compensation	772	314	272	-
5260	RHS Plan Payout	1,500	1,500	1,511	-
		182,231	192,041	163,954	-
<u>Other Employee Costs</u>					
5300	Mayoral Expenses	2,400	2,400	2,400	-
5305	Aldermanic Expenses	14,400	14,400	14,400	-
5310	Membership Dues	36,639	34,300	34,300	-
5320	Conferences	3,343	3,975	3,975	-
5325	Training	104	500	500	-
5335	Travel Expenses	939	1,000	1,000	-
		57,825	56,575	56,575	-
<u>Insurance</u>					
5515	Life Insurance Premiums	205	151	151	-
5535	Departmental P&L Charges	2,835	2,899	2,899	-
		3,040	3,050	3,050	-
<u>Contractual Services</u>					
6000	Professional Services	90,700	110,000	110,000	-
6005	Legal Fees	-	-	35,000	-
6015	Communication Services	8,931	10,100	5,600	-
6050	Special Events	-	-	9,000	-
		99,631	120,100	159,600	-
<u>Other Services</u>					
6100	Publication of Notices	3,444	14,000	14,000	-
6110	Printing Services	2,724	5,000	7,300	-
6195	Miscellaneous Contractual Services	267	-	-	-
		6,435	19,000	21,300	-
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	-	100	-	-
6310	R&M Vehicles	-	100	100	-
		-	200	100	-

10 - Elected Office 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Commodities					
7000	Office Supplies	2,085	6,500	6,500	-
7120	Gasoline	-	250	250	-
7200	Other Supplies	860	250	500	-
7310	Publications	400	2,000	2,000	-
7320	Equipment < \$5,000	2,040	1,000	1,000	-
		5,385	10,000	10,250	-
Other Expenses					
7500	Postage & Parcel	37	250	250	-
7550	Miscellaneous Expenses	1,965	4,500	4,500	-
		2,003	4,750	4,750	-
Capital Outlay					
8010	Furniture & Fixtures	329	-	-	-
		329	-	-	-
Total Elected Office Expenses		578,519	651,816	620,142	-

Legislative





2014 Budget
ELECTED OFFICE – Legislative

PERSONNEL EXHIBIT

Department: Elected Office Div: Legislative Div. No: 110.00

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Mayor*			
Aldermen*			
Executive Secretary	0.00	0.00	1.00
Intern	0.00	0.00	0.25
Total Full Time Equivalent (FTE) Employees:	0.00	0.00	1.25

* Elected officials are not counted as part of the City's FTE.

10 - Elected Office
110 - Legislative
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	-	-	-	119,620
5010	Temporary Wages	-	-	-	15,000
5020	Overtime - Non Supervisory	-	-	-	-
5060	Compensated Absences	-	-	-	-
		-	-	-	134,620
<u>Taxes and Benefits</u>					
5200	FICA Contribution	-	-	-	10,298
5205	IMRF Contribution	-	-	-	10,286
5220	PPO Insurance Contribution	-	-	-	92,603
5225	HMO Insurance Contribution	-	-	-	19,173
5230	Dental Insurance Contribution	-	-	-	6,649
5235	Life Insurance Contribution	-	-	-	76
5240	Workers Compensation	-	-	-	194
5245	Unemployment Compensation	-	-	-	-
5260	RHS Plan Payout	-	-	-	1,511
		-	-	-	140,790
<u>Other Employee Costs</u>					
5300	Mayoral Expenses	-	-	-	2,400 *
5305	Aldermanic Expenses	-	-	-	14,400 *
5310	Membership Dues	-	-	-	35,950 *
5320	Conferences	-	-	-	1,250 *
5325	Training	-	-	-	-
5335	Travel Expenses	-	-	-	1,000 *
		-	-	-	55,000
<u>Insurance</u>					
5515	Life Insurance Premiums	-	-	-	76
5535	Departmental P&L Charges	-	-	-	1,565 *
		-	-	-	1,641
<u>Contractual Services</u>					
6000	Professional Services	-	-	-	100,000 *
6015	Communication Services	-	-	-	10,100 *
		-	-	-	110,100
<u>Other Services</u>					
6100	Publication of Notices	-	-	-	100
6110	Printing Services	-	-	-	2,500 *
6195	Miscellaneous Contractual Services	-	-	-	-
		-	-	-	2,600
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	-	-	-	100
6310	R&M Vehicles	-	-	-	100
		-	-	-	200

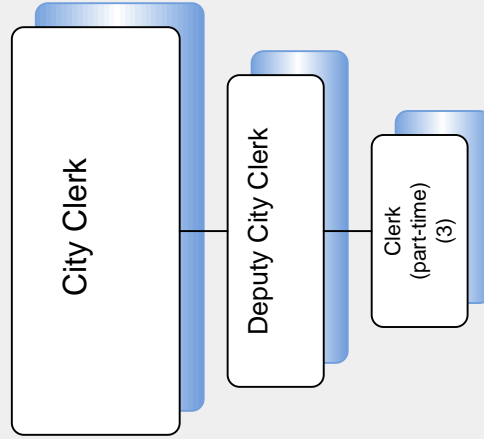
10 - Elected Office
110 - Legislative
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Commodities					
7000	Office Supplies	-	-	-	3,000
7120	Gasoline	-	-	-	250
7200	Other Supplies	-	-	-	150
7310	Publications	-	-	-	1,000 *
7320	Equipment < \$5,000	-	-	-	500
		-	-	-	4,900
Other Expenses					
7500	Postage & Parcel	-	-	-	100
7550	Miscellaneous Expenses	-	-	-	4,500 *
		-	-	-	4,600
Capital Outlay					
8010	Furniture & Fixtures	-	-	-	-
		-	-	-	-
Total Elected Office Expenses		-	-	-	454,451

10 - Elected Office
110 - Legislative
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5300 - Mayoral Expenses	Per City Code \$200 per Month	2,400
Account:5305 - Aldermanic Expenses	Per City Code \$150 per Month	14,400
Account:5310 - Membership Dues	Chamber of Commerce	350
	CMAP	800
	Des Plaines Art Council	1,000
	IML	3,000
	Metro Mayors Caucus	2,200
	Northwest Municipal Conference	26,500
	West Central Municipal Conference	2,100
Account:5320 - Conferences	Additional Elected Office Conferences	1,000
	IML Conference	250
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	850
	Tollway I-Pass	150
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	1,565
Account:6000 - Professional Services	Lobbyist	100,000
Account:6015 - Communication Services	Cell Phones for Mayor and Alderman	10,100
Account:6110 - Printing Services	Various Printing Items	2,500
Account:7310 - Publications	IL Municipal League	1,000
Account:7550 - Miscellaneous Expenses	Misc. Legislative Exp - Plaques, Certificates, Etc.	4,500

City Clerk



FY2014



2014 Budget
ELECTED OFFICE – City Clerk

PERSONNEL EXHIBIT

Department: Elected Office Div: City Clerk Div. No: 120.00

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
City Clerk *			
Executive Secretary	0.00	0.00	1.00
Clerk (3 PT)	0.00	0.00	0.75
Total Full Time Equivalent (FTE) Employees:	0.00	0.00	1.75

* Elected officials are not counted as part of the City's FTE.

10 - Elected Office
120 - City Clerk
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	-	-	-	64,405
5010	Temporary Wages	-	-	-	51,176
5020	Overtime - Non Supervisory	-	-	-	-
5060	Compensated Absences	-	-	-	-
		-	-	-	115,581
<u>Taxes and Benefits</u>					
5200	FICA Contribution	-	-	-	8,842
5205	IMRF Contribution	-	-	-	8,679
5220	PPO Insurance Contribution	-	-	-	23,879
5225	HMO Insurance Contribution	-	-	-	-
5230	Dental Insurance Contribution	-	-	-	1,096
5235	Life Insurance Contribution	-	-	-	76
5240	Workers Compensation	-	-	-	166
5245	Unemployment Compensation	-	-	-	85
5260	RHS Plan Payout	-	-	-	-
		-	-	-	42,823
<u>Other Employee Costs</u>					
5310	Membership Dues	-	-	-	350 *
5320	Conferences	-	-	-	2,440 *
5325	Training	-	-	-	500 *
5335	Travel Expenses	-	-	-	100
		-	-	-	3,390
<u>Insurance</u>					
5515	Life Insurance Premiums	-	-	-	75
5535	Departmental P&L Charges	-	-	-	1,565 *
		-	-	-	1,640
<u>Contractual Services</u>					
6000	Professional Services	-	-	-	10,000 *
6015	Communication Services	-	-	-	-
		-	-	-	10,000
<u>Other Services</u>					
6100	Publication of Notices	-	-	-	14,000
6110	Printing Services	-	-	-	500 *
6195	Miscellaneous Contractual Services	-	-	-	-
		-	-	-	14,500
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	-	-	-	-
		-	-	-	-
<u>Commodities</u>					
7000	Office Supplies	-	-	-	3,500
7200	Other Supplies	-	-	-	150

**10 - Elected Office
120 - City Clerk
2014 Budget Worksheet**

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7310	Publications	-	-	-	1,000 *
7320	Equipment < \$5,000	-	-	-	500
		-	-	-	5,150
Other Expenses					
7500	Postage & Parcel	-	-	-	150
7550	Miscellaneous Expenses	-	-	-	100
		-	-	-	250
Capital Outlay					
8000	Computer Software	-	-	-	7,240 *
8010	Furniture & Fixtures	-	-	-	1,000
		-	-	-	8,240
Total Elected Office Expenses		-	-	-	201,574

10 - Elected Office
120 - City Clerk
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	International Institute of Municipal Clerks	250
	Municipal Clerks of Illinois	100
Account:5320 - Conferences	Municipal Clerks of Illinois Conferences	690
	Illinois Municipal League Conferences	250
	International Institute of Municipal Clerks Conferences	1,500
Account:5325 - Training	Municipal Clerk's Association North and Northwest	500
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	1,565
Account:6000 - Professional Services	Codification of the City Code (Updates, etc.)	10,000
Account:6110 - Printing Services	Various Printing Items	500
Account:7310 - Publications	State Statute, Notary	1,000
Account:8000 - Software	FOIA Software	7,240

Page Intentionally Left Blank



2014 Budget CITY MANAGER

OVERVIEW

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
\$2,696,954	\$2,717,505	\$3,123,365	\$3,085,183	\$3,124,308	\$3,115,311

The City Manager's Office is responsible for the overall management of the City's departments and provides other administrative services. The department consists of six divisions: City Manager, Information Technology, Legal, Media Services, Human Resources, and Health and Human Services. Specifically, each division performs the following functions:

City Manager

This division consists of the City Manager, an Executive Secretary, and an Intermediate Clerk (part-time). The City Manager ensures the implementation of the City Council's goals, policies, and directives; advises and makes recommendations to the Council concerning policy issues; works with all departments to ensure that goals are met and that services are provided within budget and time allocations; establishes and implements management policies that enhance the effectiveness and efficiency of the organization; and provides leadership and support to the department heads and other City staff. This division is also responsible for the preparation, submission and administration of the City's operating and capital budgets; monitoring and evaluating the performance of department heads; responding to citizen complaints and requests for service; and coordinating the preparation of City Council meeting agendas.

Legal

This division consists of the General Counsel, an Executive Secretary and two part-time Law Clerks, as necessary from time-to-time. Holland & Knight, LLP serves as General Counsel. This division operates as a hybrid of outside legal services and in-house support staff, serving the elected officials and professional staff by rendering advice, issuing opinion letters, preparing and negotiating contracts, preparing ordinances and resolutions, and defending the City in various courts and other disputes. The Legal Division also consists of the Administrative Hearing Program handling the hearings of building code and non-moving violations and acts as the liaison to the Consumer Protection Commission.

Information Technology

This division consists of the Director of Information Technology (IT) and three IT Specialists. The IT division provides day to day support and also long term strategic planning for the enhancement of citywide computer and communication systems. These systems include Public Safety applications (Police & Fire Departments), Financial and Revenue based applications, Citywide Voice over IP in a LAN/WAN environment, Electronic Mail, Utility, and Code Enforcement E-Payment system, and a variety of



2014 Budget CITY MANAGER

specialized applications used throughout various City departments. The City's network topology consists of a fiber optic backbone supporting over 250 workstations and physical and virtual servers. Remote locations are homed to City Hall via point-to-point microwave links and fiber optic network. This division also supports a mobile workforce through a fleet of approximately 220 Verizon Wireless cellular telephones, 6 tablet computers, 18 ruggedized notebooks and 65 cellular broadband mobile devices.

Media Services

Media Services, consisting of the Director and Media Specialist, is responsible for maintaining and enhancing communications, both outside and inside the organization. The division operates in a public relations capacity for the municipality with communications to the community's residents and the media being its primary objective. City news is distributed through a variety of means including the use of the City's website, the City's cable access channels, local press outlets including print and electronic sites, email lists, City publications, the City's electronic sign, kiosks, public signage and limited advertisements.

The Media Services Division maintains a production studio on the 4th floor of City Hall, requiring the training and overseeing of crew and provides for programming for the public, as well as internal training. As a key player in the City's Emergency Response Plan, Media Services plays a vital role serving as Public Information Officer (PIO) during the activation of the Emergency Operations Center (EOC). In addition, Division responsibilities include handling cable-related complaints and film permits, and acting as the webmaster for the City's external and internal websites. The Division responds to legislative requests for promotional initiatives and provides support to City Commissions, other local taxing bodies, and groups when appropriate.

Human Resources

The Human Resources division is responsible for administering the City's personnel programs which include: job analysis and position classification, recruitment and selection of employees; employee compensation; employee fringe benefits including health and dental insurance; risk management and employee safety; personnel record keeping; labor negotiations and development and administration of personnel policies to comply with federal, state and administrative requirements. The Human Resources division consists of three full-time employees: Director of Human Resources, Human Resource Specialist and Executive Secretary.

Health and Human Services

The Health and Human Services division is responsible for promoting the general health and wellness of Des Plaines residents, and linking residents in need with available health and social community resources. The division consists of two part-time Community Social Workers and a semi full-time Community Health Nurse.

The division plans and directs a variety of social service and community health programs



2014 Budget CITY MANAGER

some of which include: coordinating the senior/disabled taxicab program; serving as an intake site for ALL KIDS and Access to Care state programs; maintaining two emergency/disaster lists - one for special needs residents who may require additional assistance during an emergency and the Medical Reserve Corps (MRC) comprised of registered medical professionals and non-medical volunteers and assist first responders during emergency and community events; coordinating the review process for grant funding from the City's social service agency funding account; providing consultation to private schools, conducting hearing and vision screening programs; providing assistance and serving as City liaison to various community groups; and providing blood pressure and cholesterol screenings to adult residents.



2013 MAJOR ACCOMPLISHMENTS

City Manager

Successfully managed the transition from in house legal counsel to a more efficient outside general counsel model.

In conjunction with the Mayor's Office and the finance department, successfully oversaw the distribution of gaming tax revenue with the Illinois Gaming Board, the City of Des Plaines and ten benefiting communities.

In conjunction with the Finance Department, improved the 2013 Budget document and earned the *Distinguished Budget Presentation Award* from the Government Officers' Finance Association for the fifth consecutive year.

Successfully transitioned the Emergency Communications Center (911 Call Center) to a standalone department within the City of Des Plaines, rather than a four community intergovernmental agreement.

Retained an Economic Development Consultant to assist the City in building a better business climate and spur economic growth.

Legal

Successfully continued the outside general counsel structure under Holland & Knight, LLP as General Counsel. As part of this new structure, improvements have been made to the nature and extent of service and turnaround on projects and the scope of services provided on all City matters.

Increased service levels to Mayor, Council, City Manager, and Department heads while achieving new volume levels of work, including numerous memoranda and letters, ordinances and resolutions, and hundreds of substantive emails.

Economic Development: Conducted in-depth assistance in the coordination of economic development projects including economic incentive agreements and analysis of existing TIF districts, to ensure and protect the interests of the City.

Advised and assisted with the disposition of petitions for various land use entitlements to minimize the risk of legal challenges and strengthen the City's position in the event of such challenges. Assisted in the defense of zoning determinations on appeal.



2014 Budget CITY MANAGER

Served as counsel to City's Municipal Electoral Board hearing complaints against Mayoral and City Council candidates. Performed in-depth analysis of complaints and merits of various claims.

Updated form construction and professional service contracts used by Public Works and Engineering departments.

Assisted in overhaul of City Code provisions dealing with business licensing. Drafted new code provisions implementing City-wide registration for places of business. Revised existing code provisions to remove and modernize obsolete licensing categories.

Counseled City staff on transition from long standing joint emergency telephone system board to independent municipal board. Prepared intergovernmental agreements addressing disposition of joint board's assets and allocation of responsibilities.

Information Technology

The IT Division provided project management for New World Systems Logos Enterprise Resource Software inclusive of go-live for Payroll and Utility Management.

The IT Division migrated the City's telephone and data services from AT&T's copper based network to Wide Open West (WOW) metro fiber. Both the City's digital telephone network and data services now utilize the fiber optic backbone to communicate with residents and interconnect City buildings.

For years the City has relied on Sprint/Nextel for cellular voice and data communications. In early January, the IT Division conducted tests with Verizon Wireless to mitigate service deficiencies experienced with Sprint/Nextel. By year's end, nearly all cellular services will be with Verizon Wireless.

Continued virtualization of physical servers to reduce the power and cooling requirements of the City's data center.

Doubled the bandwidth of the network between City Hall and the Police Department using the existing fiber connections. Continued the replacement program of network switches and expanded the City's private wireless network.

Media Services

Implemented the Carousel character generator system resulting in the successful upgrade of the City's bulletin board messaging on cable channel 17. Enhancement of Public, Education and Government (PEG) cable channel 24 continues with additional programming being carried from **Elk Grove TV**, thereby expanding information relative to Des Plaines residents



2014 Budget CITY MANAGER

living west of Mount Prospect Road in Elk Grove Township and in the Elk Grove High School area.

Upgraded the EarthChannel system to v4 enabling webstreaming of cable channel 17 programming on more devices including smart phones. Also, contributing to the upgrade of the quality of City communications was the addition of the MacBook/Final Cut Pro X editing system allowing for cable crew to maintain an independent work station for ongoing production projects. The initiation of a Request for Proposals for the City Council Chambers Video and Audio Equipment Replacement was successfully completed and resulted in an overall equipment upgrade originally part of a 5-year replacement plan.

Enhanced programming on Channel 17 including the initiation of **Des Plaines @ Your Service**, a series focusing on individual City Divisions/Departments with the first production being "Health & Human Services," and **Government & Education Unite**, a program featuring the annual summer Clinical Government Program, a 38 year partnership between the City and High School District 207. Completed several video productions for Channel 17 including the Des Plaines Police Academy Graduation (12/4/2013). Des Plaines Police Neighborhood Watch Meeting (1/3/2013), State of the City (1/17/2013), Candidates Forum with the Journal & Topics Newspapers (3/21/2013), Memorial Day 2013 (5/27/2013), Clinical Government Press Conference (6/27/2013), Tour De Villas (6/29/2013), Summer Fling PSA (6/2013), and the Independence Day Parade (7/4/2013). Also, worked towards the completion of **Introducing Des Plaines**, an overview of the City, its services and assets, that will be accessible on the City's website.

Successfully initiated several internal Department efforts including conducting Content Management System training classes for employees utilizing Civic Plus, the City's website provider, completing the conversion of training videos into Earthchannel thereby increasing accessibility through the Intranet to employees and/or retirees when appropriate, working with the Legal Division meeting requests for audio/video duplications and producing copies of various recorded meetings, events, etc.

Expanded the circulation of the City newsletter, the *Des Plaines Digest*, to include businesses, as well as residences and, working with the Des Plaines Post Office and the Geographic Information System (GIS), enhanced the distribution of the newsletter. Successfully completed a three year bid for the ongoing printing of the newsletter with the possibility of a redesign.

Coordinated and served as liaison to the Employee Dress Code Committee, the Tour DeVillas Bike Race, the July 4, 2013 Parade event and the Des Plaines Summer Fling. Continued to provide emergency communication support during situations such as flood, storms, etc. whereby the Media Services Division becomes an active player in the emergency action team.



2014 Budget
CITY MANAGER

Human Resources

Coordinated the presentation and delivery of Excel training for 22 full-time employees, and programs and activities to recognize employees who have served the City for 10, 20 and 30 years during *Public Service Recognition Week*.

Coordinated the selection process for eight full-time City positions including the Department Head level position of Director of Information Technology.

Health & Human Services

Coordinated the second consecutive *Losers Win* weight loss program. Sixty seven employees from various City Departments participated in the 12-week program resulting in a total weight loss of 653 pounds.

To improve the efficiency and effectiveness of the client data base for HHS clients, implemented a new client tracking software program. The new program will enhance case coordination and client care.



2014 GOALS AND OBJECTIVES

City Manager

Direct the development and completion of a community-wide survey of residents with respect to service delivery.

In conjunction with the Mayor's Office, continue to monitor state and local legislation that affects the City of Des Plaines, particularly with respect to the expansion of gaming in Illinois.

In conjunction with the General Counsel, oversee the comprehensive review of the City Code Title by Title and recommend necessary changes to the City Council.

Continue to assess the delivery of core City services and identify methods for improving operational efficiencies and/or reducing overall costs.

Legal

Continue to fully integrate the General Counsel into all aspects of City operations to minimize the risk of City liability and to enhance the effectiveness of the full spectrum of legal services provided by the General Counsel.

Continue to improve the management of outside counsel retained to represent the City in litigation to assure high quality representation and increase the likelihood of favorable outcomes.

Continue to effectively manage all projects and work flow assigned to General Counsel.

Continue to improve the legal review process for the City Council meeting agenda package to ensure that all applicable legal and administrative procedures have been followed prior to the inclusion of any item on the agenda, enactments by the Council are valid, new ordinances clearly and effectively advance the City Council's legislative goals, contracts approved for execution by the Council protect and advance the City's best interest, and legal documents are accurate and complete before deadlines.

Work on special organizational projects, including City Code amendments, Council procedures, and contract review and negotiations.

Work with all applicable departments to utilize uniform and consistent contracts, including specifically Public Works and Engineering and professional service contracts.



2014 Budget CITY MANAGER

Provide updated training and continuing education to elected and appointed officials and staff on general governance matters including Open Meetings Act and Freedom of Information Act compliance.

Information Technology

The IT Division will improve upon and extend the City's current "gigabit" infrastructure by building out a robust, highly available enterprise-class environment consisting of new core (datacenter) and access (wiring closet) switches.

The IT Division will build, configure, and implement an enterprise-class virtual environment to support the reduction of physical servers, decrease electrical and cooling consumption, and establish a development / test environment.

The IT Division will build, configure and install a Network Attached Storage device to support the centralization of City files and data, Microsoft SQL databases, virtualization, and improving data backup times.

The IT Division will implement a Computer Replacement Program, which will focus on removing and recycling outdated technology, while replacing it with new technology; on a yearly basis.

The IT Division will launch an in-house development effort for a web-based City Vehicle Sticker application that supports self-service renewal.

The IT Division will work in conjunction with the Finance Department to consolidate the City's Accounts Receivable processes into a single area using Logos Financial Software.

Media Services

Continue to maintain and improve communications with all facets of the community, as well as within the City organization, utilizing existing methods, as well as exploring new technology. The Media Services Division will update the Communications Plan, as well as work with the Legal Division on a Social Media policy.

Continue to define the City and community image and market and publicize it locally, regionally and nationally as a destination place to live, work and visit. This year Media Services will strive to incorporate the five goals adopted in the Strategic Plan, (Financial Stability, Thriving Economic Development, World Class Infrastructure, Sense of Community, and High Performance), whenever possible, in City informational and promotional pieces.



2014 Budget CITY MANAGER

Human Resources

To improve care, reduce medical costs and employee sick leave, implement a full-year of the telephone nurse triage system for employee injuries.

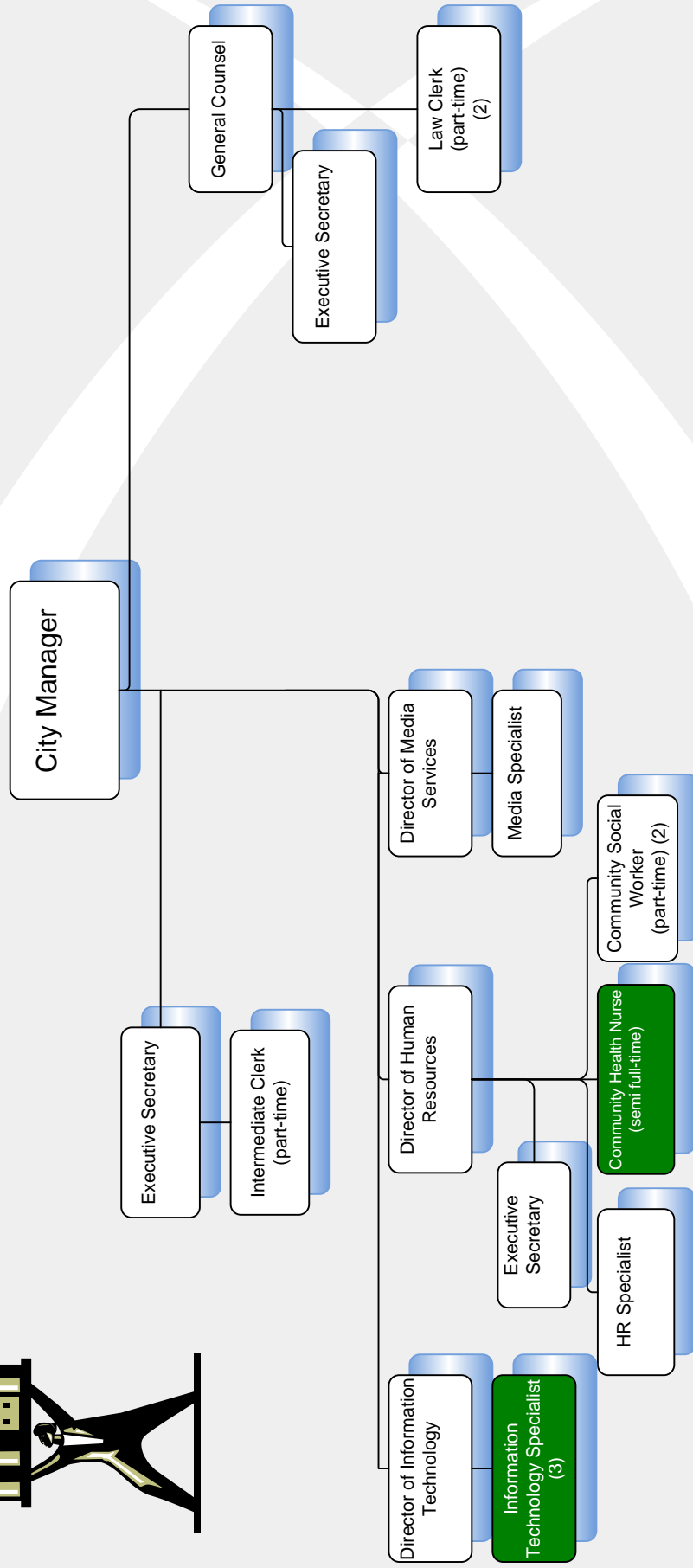
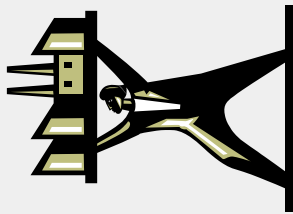
Seek to achieve a voluntary settlement of the expired collective bargaining agreement with the International Association of Fire Fighters (IAFF) Local 4211 that represent the City's Firefighters and Fire Lieutenants and the Metropolitan Alliance of Police (MAP) 240 that represent the City's Patrol Officers.

Health and Human Services

Enhance community outreach to residents who live in the Mt. Prospect Park District (MPPD). This will be achieved by maintaining a monthly presence at the MPPD Rec Plex at which time free blood pressure screenings will be offered and resource information will be made available.

Update the community resource directory. The directory is made available to residents during outreach visits to such places as the Des Plaines Library and Frisbee Senior Center. It provides a comprehensive listing of social service programs and resources in the area, and was last updated in 2011.

City Manager's Office





2014 Budget
CITY MANAGER

PERSONNEL EXHIBIT

Department: City Manager Div: City Manager Div No: 210

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	0.00	0.00
Executive Secretary	1.00	1.00	1.00
Intermediate Clerk	0.50	0.50	0.50
Total Full Time Equivalent (FTE) Employees:	3.50	2.50	2.50

20 - City Administration
210 - City Manager
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Salaries					
5005	Salaries	229,126	228,515	206,234	225,880
5010	Temporary Wages	(4,915)	24,949	16,257	25,259
		224,211	253,464	222,491	251,139
Taxes and Benefits					
5200	FICA Contribution	15,334	18,700	16,036	19,212
5205	IMRF Contribution	29,062	32,572	30,557	33,566
5220	PPO Insurance Contribution	5,364	8,141	7,571	8,079
5225	HMO Insurance Contribution	19,191	13,332	12,181	13,247
5230	Dental Insurance Contribution	1,313	1,004	943	982
5235	Life Insurance Contribution	184	184	186	184
5240	Workers Compensation	446	396	425	362
5245	Unemployment Compensation	1,057	323	280	177
		71,950	74,652	68,179	75,809
Other Employee Costs					
5310	Membership Dues	5,304	4,400	4,400	4,400 *
5320	Conferences	1,634	1,500	1,500	1,500 *
5325	Training	1,207	1,000	1,000	1,000 *
5335	Travel Expenses	243	250	150	250 *
		8,388	7,150	7,050	7,150
Insurance					
5535	Departmental P&L Charges	1,193	2,251	2,251	2,267 *
		1,193	2,251	2,251	2,267
Contractual Services					
6000	Professional Services	-	55,000	40,000	55,000 *
6015	Communication Services	588	1,100	500	1,100 *
		588	56,100	40,500	56,100
Other Services					
6110	Printing Services	20	150	150	150 *
6195	Miscellaneous Contractual Services	-	1,000	-	1,000
		20	1,150	150	1,150
Commodities					
7000	Office Supplies	1,483	1,500	1,250	1,500 *
7200	Other Supplies	169	500	750	500
7300	Uniforms	-	500	500	500
7310	Publications	726	1,250	1,250	1,250 *
7320	Equipment < \$5,000	-	-	-	-
		2,378	3,750	3,750	3,750
Other Expenses					
7500	Postage & Parcel	25	150	50	150 *
7550	Miscellaneous Expenses	1,457	750	-	750 *
		1,482	900	50	900
Total City Manager Expenses		310,209	399,417	344,421	398,265

20 - City Administration
210 - City Manager
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	II Municipal League	2,750
	Illinois City Managers Assoc (ILCMA)	350
	Illinois Metro Managers Assoc (IAMMA)	100
	International City Managers Assoc. (ICMA)	1,200
Account:5320 - Conferences	Conference	1,500
Account:5325 - Training	Professional Development/Certification	1,000
Account:5335 - Travel Expenses	Parking, Tolls, Train, Tickets, Etc.	250
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	2,267
Account:6000 - Professional Services	City Code Re-Write	30,000
	Community Survey	25,000
Account:6015 - Communication Services	Nextel Phones	1,100
Account:6110 - Printing Services	Print Projects & Informational Packets	150
Account:7000 - Office Supplies	Paper, Pens, Pencils, Etc	1,500
Account:7310 - Publications	Professional Journals, Publications, Etc.	1,250
Account:7500 - Postage & Parcel	Fedex, Special Delivery, Etc.	150
Account:7550 - Miscellaneous Expenses	Misc Exp Related to City Business	750



2014 Budget
CITY MANAGER - LEGAL

PERSONNEL EXHIBIT

Department: City Manager		Div: Legal		Div. No: 220
Title	Authorized Positions			
	2012 Authorized	2013 Budget	2014 Budget	
City Attorney	1.00	0.00	0.00	
Executive Secretary	1.00	1.00	1.00	
Part time Law Clerk	0.50	0.50	0.50	
Total Full Time Equivalent (FTE) Employees:	2.50	1.50	1.50	

20 - City Administration

220 - Legal

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	154,509	69,720	71,055	71,074
5010	Temporary Wages	20,183	34,913	-	34,913
5060	Compensated Absences	52	-	-	-
		174,743	104,633	71,055	105,987
<u>Taxes and Benefits</u>					
5200	FICA Contribution	12,974	8,004	5,138	8,108
5205	IMRF Contribution	47,951	10,346	10,368	10,562
5220	PPO Insurance Contribution	26,110	19,811	18,466	19,685
5230	Dental Insurance Contribution	1,422	1,219	1,144	1,192
5235	Life Insurance Contribution	130	76	76	76
5240	Workers Compensation	423	170	139	153
5245	Unemployment Compensation	771	340	295	138
5260	RHS Plan Payout	56,324	-	3,148	3,148
		146,105	39,966	38,774	43,062
<u>Other Employee Costs</u>					
5310	Membership Dues	709	-	-	-
5320	Conferences	700	-	-	-
5325	Training	125	250	250	250 *
5335	Travel Expenses	1,757	-	-	-
		3,291	250	250	250
<u>Insurance</u>					
5535	Departmental P&L Charges	1,693	1,800	1,800	2,743 *
		1,693	1,800	1,800	2,743
<u>Contractual Services</u>					
6000	Professional Services	20,450	15,000	25,000	27,000 *
6005	Legal Fees	279,720	300,000	600,000	354,000 *
6010	Legal Fees - Labor & Employment	217,541	150,000	130,000	100,000 *
6015	Communication Services	422	-	-	-
		518,133	465,000	755,000	481,000
<u>Other Services</u>					
6100	Publication of Notices	50	-	-	-
6120	Recording Fees	1,178	1,500	1,000	1,500 *
6195	Miscellaneous Contractual Services	-	1,000	-	1,000 *
		1,228	2,500	1,000	2,500
<u>Commodities</u>					
7000	Office Supplies	628	1,200	1,000	1,200 *
7310	Publications	6,769	-	100	-
		7,396	1,200	1,100	1,200
<u>Other Expenses</u>					
7500	Postage & Parcel	223	450	250	450 *
		223	450	250	450
Total Legal Expenses		852,813	615,799	869,229	637,192

20 - City Administration
220 - Legal
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5325 - Training	Clerical Training	250
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	2,743
Account:6000 - Professional Services	Administrative Hearing Judge	12,000
	Administrative Hearing Officer	15,000
Account:6005 - Legal Fees	General Counsel	168,000
	Outside Special Counsel Billings	186,000
Account:6010 - Legal Fees - Labor & Employment	Outside Counsel for Labor & Employment	100,000
Account:6120 - Recording Fees	Cost of Recording Documents	1,500
Account:6195 - Miscellaneous Contractual Services	Court Reporter Fees	1,000
Account:7000 - Office Supplies	Paper, Pens, Pencils, Etc.	1,200
Account:7500 - Postage & Parcel	Postage - Certified Mail, Fed Ex, etc.	450



2014 Budget

CITY MANAGER - INFORMATION TECHNOLOGY

PERSONNEL EXHIBIT

Department: City Manager Div: Information Technology Div. No: 230

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Director of Information Technology	1.00	1.00	1.00
Information Technology Specialist	3.00	3.00	3.00
Total Full Time Equivalent (FTE) Employees:	4.00	4.00	4.00

20 - City Administration
230 - Information Technology
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Salaries					
5005	Salaries	350,728	374,150	240,771	345,758
5010	Temporary Wages	5,965	12,500	12,500	20,000 *
5020	Overtime - Non Supervisory	262	4,000	17,458	10,000
5060	Compensated Absences	(1,040)	-	-	-
		355,914	390,650	270,729	375,758
Taxes and Benefits					
5200	FICA Contribution	26,762	29,347	17,524	27,713
5205	IMRF Contribution	47,952	55,074	34,513	51,974
5220	PPO Insurance Contribution	59,305	65,853	42,835	45,694
5225	HMO Insurance Contribution	18,737	19,296	5,999	13,247
5230	Dental Insurance Contribution	4,873	6,311	3,038	3,351
5235	Life Insurance Contribution	317	335	186	335
5240	Workers Compensation	678	615	454	516
5245	Unemployment Compensation	1,320	554	480	281
5260	RHS Plan Payout	3,142	3,408	2,102	2,102
		163,086	180,793	107,131	145,213
Other Employee Costs					
5310	Membership Dues	15	165	165	-
5320	Conferences	1,273	1,500	1,500	1,500
5325	Training	572	7,000	12,000	20,000 *
5335	Travel Expenses	-	400	400	400
		1,860	9,065	14,065	21,900
Insurance					
5535	Departmental P&L Charges	2,240	2,117	2,117	2,701 *
		2,240	2,117	2,117	2,701
Contractual Services					
6000	Professional Services	27,500	3,875	3,875	25,100 *
6015	Communication Services	72,408	77,860	77,860	16,450 *
		99,908	81,735	81,735	41,550
Other Services					
6105	Records Preservation	5,274	20,000	20,000	-
6110	Printing Services	27,115	19,500	19,500	27,000 *
6125	Bank & CC Fees	280	280	280	-
6195	Miscellaneous Contractual Services	322	450	450	450 *
		32,990	40,230	40,230	27,450
Repairs and Maintenance					
6300	R&M Software	155,203	144,080	144,080	161,050 *
6305	R&M Equipment	4,973	33,294	33,294	31,844 *
		160,176	177,374	177,374	192,894
Commodities					
7000	Office Supplies	248	700	700	1,000 *
7005	Printer Supplies	14,181	19,000	19,000	25,000 *

20 - City Administration
230 - Information Technology
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7035	Supplies - Equipment R&M	1,477	1,000	3,500	1,500 *
7200	Other Supplies	291	-	550	-
7310	Publications	-	-	-	-
7320	Equipment < \$5,000	5,001	6,575	6,575	13,650 *
		21,198	27,275	30,325	41,150
<u>Other Expenses</u>					
7500	Postage & Parcel	38	250	250	300 *
		38	250	250	300
<u>Capital Outlay</u>					
8005	Computer Hardware	2,057	-	22,050	-
8015	Equipment	189	-	7,500	-
		2,246	-	29,550	-
Total Information Technology Expenses		839,656	909,489	753,506	848,916

20 - City Administration
230 - Information Technology
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5010 - Temporary Wages	Record Preservation	20,000
Account:5325 - Training	Training for IT Techs	20,000
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	2,701
Account:6000 - Professional Services	Cisco Call Manager Consulting	2,600
	Computer Hard Drive Data Elimination Service	7,500
	Database Management Services	15,000
Account:6015 - Communication Services	Cell HotSpot for City-wide use	540
	Cell HotSpot for IT	540
	Comcast Business Internet Svc Provider (ISP)	3,120
	Division Cell Phones	4,200
	DS1 - Cook County Public Safety Network	7,000
	WOW Business ISP (Email)	1,050
Account:6110 - Printing Services	Page Per Copy Fee (City Wide)	27,000
Account:6195 - Miscellaneous Contractual	SSL Certificate - eportal (tickets/water bills)	150
	SSL Certificate - srid1 (federated AD for GIS)	150
	SSL Certificate - wmail (web email)	150
Account:6300 - R&M Software	Archiving City of Des Plaines email	4,400
	Backing up Barracuda device to a hosted solution	15,000
	Coldfusion Standard Web Development	1,250
	Laserfiche Server & User Licenses	10,000
	Logos FM/HR/BA/eSuite	63,500
	MS Enterprise Agreement Core Cal, Server, SQL	60,000
	Trackit Software Support	1,900
	VMWare Enterprise Maintenance (4 hosts)	5,000
Account:6305 - R&M Equipment	Barracuda Spamfilter	2,500
	Cisco Smartnet (City-Wide Phone)	19,000
	Cisco Smartnet (Routers)	3,200
	Data Center Server Maintenance	5,544
	General Fax & Copier Repairs	1,600
Account:7000 - Office Supplies	Office Supplies	1,000
Account:7005 - Printer Supplies	Printer/Copier Toner & Ink	25,000
Account:7035 - Supplies - Equipment R&M	Maintenance Parts & Supplies	1,500
Account:7320 - Equipment < \$5,000	Miscellaneous Network	3,000
	Replacement Keyboard, Mice, Cables	2,500
	Replacement LCD Screens	2,400
	Replacement Parts - Cell	2,000
	Replacement Parts - Cisco VOIP	1,000
	Replacement UPS Battery Packs	1,500
	Cisco Polycom Phones	1,250
Account:7500 - Postage & Parcel	Parts Returns Etc.	300



2014 Budget
CITY MANAGER - MEDIA SERVICES

PERSONNEL EXHIBIT

Department: City Manager		Div: Media Services		Div No: 240
Title	Authorized Positions			
	2012 Authorized	2013 Budget	2014 Budget	
Director of Media Services	1.00	1.00	1.00	
Media Specialist	1.00	1.00	1.00	
Total Full Time Equivalent (FTE) Employees:	2.00	2.00	2.00	

20 - City Administration
240 - Media Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	148,465	158,809	146,127	154,956
5020	Overtime - Non Supervisory	585	-	2,392	2,000
5060	Compensated Absences	1,063	-	-	-
		150,113	158,809	148,519	156,956
<u>Taxes and Benefits</u>					
5200	FICA Contribution	11,280	11,779	11,402	11,854
5205	IMRF Contribution	20,366	22,850	22,635	23,026
5220	PPO Insurance Contribution	21,854	23,021	21,414	22,847
5225	HMO Insurance Contribution	6,348	6,537	5,973	6,496
5230	Dental Insurance Contribution	1,825	1,952	1,832	1,908
5235	Life Insurance Contribution	151	184	158	184
5240	Workers Compensation	286	249	288	223
5245	Unemployment Compensation	472	228	198	118
5255	Excess Sick Hour Payout	1,249	1,249	2,312	2,315
		63,830	68,049	66,212	68,971
<u>Other Employee Costs</u>					
5310	Membership Dues	4,191	4,192	4,283	4,284 *
5320	Conferences	595	1,500	1,500	1,500 *
5325	Training	844	500	500	1,795 *
5335	Travel Expenses	-	50	50	50 *
		5,631	6,242	6,333	7,629
<u>Insurance</u>					
5535	Departmental P&L Charges	2,085	2,243	2,243	2,233 *
		2,085	2,243	2,243	2,233
<u>Contractual Services</u>					
6000	Professional Services	976	-	-	-
6015	Communication Services	1,404	1,250	1,250	2,900 *
		2,381	1,250	1,250	2,900
<u>Other Services</u>					
6100	Publication of Notices	2,290	3,290	2,317	3,290 *
6110	Printing Services	15,977	17,500	17,582	17,600 *
6195	Miscellaneous Contractual Services	32,101	36,490	38,195	44,103 *
		50,368	57,280	58,094	64,993
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	780	500	500	500 *
		780	500	500	500
<u>Commodities</u>					
7000	Office Supplies	460	500	500	500 *
7200	Other Supplies	1,966	2,000	2,000	2,000 *
7300	Uniforms	591	250	250	250 *

20 - City Administration
240 - Media Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
7310	Publications	1,253	475	806	806	*
7320	Equipment < \$5,000	2,546	3,500	2,280	7,000	*
		6,816	6,725	5,836	10,556	
<u>Other Expenses</u>						
7500	Postage & Parcel	10,621	16,150	19,793	16,430	*
		10,621	16,150	19,793	16,430	
<u>Capital Outlay</u>						
8015	Equipment	6,980	-	-	9,000	*
		6,980	-	-	9,000	
Total Media Services Expenses		299,604	317,248	308,780	340,168	

20 - City Administration
240 - Media Services
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	American Society of Composers, Authors and Publishers	651
	Broadcast Music, Inc.	586
	Illinois National Association of Telecommunications Officers	75
	National Association of Telecommunications Officers	1,500
	Public Relations Society of America	395
	Sam's Club Direct	15
	SESAC, Inc.	1,062
Account:5320 - Conferences	National NATOA Conference	1,500
Account:5325 - Training	Professional Certification Programs & Events	500
	Final Cut Pro X Training (editing software)	1,295
Account:5335 - Travel Expenses	Parking, Tolls, Train, Tickets, Etc.	50
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	2,233
Account:6015 - Communication Services	Nextel Phone	1,250
	WOW Business ISP (Channel 17 Web TV)	1,650
Account:6100 - Publication of Notices	DP Com & Bus Directory	1,000
	Journal Progress Edition Ad	2,290
Account:6110 - Printing Services	Des Plaines Digest Printer	15,000
	Informational Brochures	2,600
Account:6195 - Miscellaneous Contractual Services	Crew for Meetings & Special Events	14,580
	Leightronix Total Info Fees	994
	AppleCare Professional Video Support	639
	Website (CivicPlus)	15,695
	Webstreaming Services	7,195
	Des Plaines @ Your Service Production	5,000
Account:6305 - R&M Equipment	Repair & Maintenance of Equipment	500
Account:7000 - Office Supplies	Paper, Pens, Pencils, Etc.	500
Account:7200 - Other Supplies	Video, Media, Connectors, etc.	2,000
Account:7300 - Uniforms	Uniforms for Video Crew	250
Account:7310 - Publications	Technical & Trade Publications	806
Account:7320 - Equipment < \$5,000	CD/DVD Duplicator/Printer	2,000
	Miscellaneous Equipment	1,500
	Portable Mixer for Electronic Field Productions	1,000
	Portable Public Address System	2,500
Account:7500 - Postage & Parcel	Des Plaines Digest	16,280
	Miscellaneous Shipping for Repair, Postage, Etc.	150
Account:8015 - Equipment	HD Camcorder	9,000



2014 Budget
CITY MANAGER - HUMAN RESOURCES

PERSONNEL EXHIBIT

Department: City Manager Div: Human Resources Div. No: 250

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Director of Human Resources	1.00	1.00	1.00
Human Resource Specialist	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Total Full Time Equivalent (FTE) Employees:	3.00	3.00	3.00

20 - City Administration
250 - Human Resources
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
<u>Salaries</u>						
5005	Salaries	261,152	275,507	250,650	273,744	
5060	Compensated Absences	-	-	-	-	
		261,152	275,507	250,650	273,744	
<u>Taxes and Benefits</u>						
5200	FICA Contribution	19,171	20,536	18,757	20,941	
5205	IMRF Contribution	35,387	39,837	37,196	40,678	
5220	PPO Insurance Contribution	15,456	16,281	15,144	16,158	
5225	HMO Insurance Contribution	18,737	19,296	17,630	19,173	
5230	Dental Insurance Contribution	1,839	1,967	1,846	1,924	
5235	Life Insurance Contribution	259	259	262	259	
5240	Workers Compensation	498	435	494	394	
5245	Unemployment Compensation	917	396	343	206	
5260	RHS Plan Payout	-	6,363	6,500	15,000	
		92,263	105,370	98,172	114,733	
<u>Other Employee Costs</u>						
5310	Membership Dues	3,070	1,910	1,920	1,920	*
5315	Tuition Reimbursements	16,028	20,000	15,000	20,000	*
5320	Conferences	-	1,500	-	1,500	
5325	Training	2,176	2,000	1,000	2,000	*
5335	Travel Expenses	2,169	1,200	1,000	1,000	*
5340	Pre-Employment Exams	15,914	12,000	11,000	14,000	*
5345	Post-Employment Exams	1,111	2,000	-	-	
		40,468	40,610	29,920	40,420	
<u>Insurance</u>						
5530	Employee Assistance Program	-	-	8,775	8,775	
5535	Departmental P&L Charges	1,177	1,184	1,184	1,325	*
		1,177	1,184	9,959	10,100	
<u>Contractual Services</u>						
6000	Professional Services	2,775	5,000	35,000	20,000	*
6015	Communication Services	955	1,100	1,100	1,100	*
		3,730	6,100	36,100	21,100	
<u>Other Services</u>						
6100	Publication of Notices	5,019	5,000	5,000	5,000	*
6110	Printing Services	64	250	250	250	*
6195	Miscellaneous Contractual Services	-	400	-	400	*
		5,083	5,650	5,250	5,650	
<u>Repairs and Maintenance</u>						
6300	R&M Software	-	-	-	125	*
6305	R&M Equipment	699	-	-	-	
		699	-	-	125	
<u>Commodities</u>						
7000	Office Supplies	1,492	1,700	1,700	1,700	*

20 - City Administration

250 - Human Resources

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
7200	Other Supplies	1,379	1,200	1,200	1,200	*
7300	Uniforms	-	300	300	300	*
7310	Publications	520	850	850	850	*
7320	Equipment < \$5,000	200	-	-	500	*
		<u>3,591</u>	<u>4,050</u>	<u>4,050</u>	<u>4,550</u>	
Other Expenses						
7500	Postage & Parcel	82	50	75	75	*
7550	Miscellaneous Expenses	3,586	4,000	4,000	4,000	*
		<u>3,668</u>	<u>4,050</u>	<u>4,075</u>	<u>4,075</u>	
Total Human Resources Expenses		<u>411,831</u>	<u>442,521</u>	<u>438,176</u>	<u>474,497</u>	

20 - City Administration
250 - Human Resources
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	IL City/County Management Association	154
	IL Secretary of State	10
	International City/County Mgmt. Assoc. (ICMA)	947
	International Personnel Mgmt. Assoc. (IPMA)	379
	National Public Employer Labor Relations Assoc. (NPELRA)	190
	Notary Public Association of IL	45
	Sam's Club Direct	15
	Society Human Resource Professionals (SHRM)	180
Account:5315 - Tuition Reimbursements	City-Wide Employee Program	20,000
Account:5325 - Training	Employee Training	2,000
Account:5335 - Travel Expenses	Candidate Airfare/Employee Travel Expense	1,000
Account:5340 - Pre-Employment Exams	Fingerprinting Fees	1,000
	Post-Offer Employee Physicals & Drug Screens	11,000
	Written Skill/Psychological Tests for Job Applicants	2,000
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	1,325
Account:6000 - Professional Services	Organization Training	2,500
	Labor Relations Assistance	2,500
	Recruitment Efforts	15,000
Account:6015 - Communication Services	Phone Expense	1,100
Account:6100 - Publication of Notices	Recruitment Advertisements	5,000
Account:6110 - Printing Services	Printing of Applicant Health Benefits Documents, Etc.	250
Account:6195 - Misc Contractual Services	Public Salary Website - City Tech USA	400
Account:6300 - R&M Software	HR OSHA Compliance	125
Account:7000 - Office Supplies	General Supplies	1,200
	Paper	500
Account:7200 - Other Supplies	General Expenses	450
	Hinckley Spring Water Co	750
Account:7300 - Uniforms	City Shirts & Related Apparel for HR Staff	300
Account:7310 - Publications	Employee Notices	410
	HR Publications	440
Account: 7320 - Equipment < \$5,000	Office Furniture	500
Account:7500 - Postage & Parcel	Special Mailings	75
Account:7550 - Miscellaneous Expenses	Public Employee Recognition Program	4,000



2014 Budget
CITY MANAGER – HEALTH & HUMAN SERVICES

PERSONNEL EXHIBIT

Department: City Manager		Div: Health & Human Services		Div. No: 260
Title	Authorized Positions			
	2012 Authorized	2013 Budget	2014 Budget	
Community Health Nurse	0.75	0.75	0.75	
Community Social Workers (2 PT)	1.00	1.00	1.00	
Total Full Time Equivalent (FTE) Employees:	1.75	1.75	1.75	

20 - City Administration
260 - Health & Human Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	148,908	139,533	147,629	146,046
5020	Overtime - Non Supervisory	-	-	-	-
		148,908	139,533	147,629	146,046
<u>Taxes and Benefits</u>					
5200	FICA Contribution	11,172	10,674	11,054	11,173
5205	IMRF Contribution	20,170	20,707	21,908	21,702
5220	PPO Insurance Contribution	15,092	15,920	14,845	15,800
5230	Dental Insurance Contribution	698	747	704	731
5235	Life Insurance Contribution	76	76	76	76
5240	Workers Compensation	290	226	286	210
5245	Unemployment Compensation	497	228	198	118
5260	RHS Plan Payout	-	-	-	-
		47,994	48,578	49,071	49,810
<u>Other Employee Costs</u>					
5310	Membership Dues	1,099	885	810	927 *
5325	Training	2,386	2,000	2,000	2,000 *
5335	Travel Expenses	-	100	75	100 *
		3,484	2,985	2,885	3,027
<u>Insurance</u>					
5535	Departmental P&L Charges	2,468	2,515	2,515	2,582 *
5550	Excess Insurance	108	108	108	108 *
		2,576	2,623	2,623	2,690
<u>Contractual Services</u>					
6015	Communication Services	1,238	1,550	700	700 *
		1,238	1,550	700	700
<u>Other Services</u>					
6110	Printing Services	804	1,500	1,840	3,350 *
6195	Miscellaneous Contractual Services	2,668	4,200	4,800	510 *
		3,472	5,700	6,640	3,860
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	114	140	140	140 *
		114	140	140	140
<u>Subsidies and Incentives</u>					
6530	Subsidy - Community Outreach	2,094	2,500	2,500	2,500 *
6535	Subsidy - Youth Commission	6,920	7,000	7,000	7,000 *
6540	Subsidy - Senior Center Service Agency	75,000	75,000	75,000	75,000 *
6545	Subsidy - Social Service Agency	75,000	75,000	75,000	85,000 *
6550	Subsidy - Senior Citizen Cab Service	36,252	35,100	36,500	37,000 *
		195,266	194,600	196,000	206,500
<u>Commodities</u>					
7000	Office Supplies	940	1,000	1,000	1,000 *
7200	Other Supplies	3,090	3,000	2,500	1,500 *

20 - City Administration
260 - Health & Human Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
7300	Uniforms	615	500	500	500	*
7310	Publications	257	225	233	225	*
7320	Equipment < \$5,000	298	250	250	250	*
		5,201	4,975	4,483	3,475	
<u>Other Expenses</u>						
7500	Postage & Parcel	-	25	25	25	*
		-	25	25	25	
<u>Other Financing Uses</u>						
9260	Transfer to Grant Projects Fund	1,000	-	-	-	
		1,000	-	-	-	
Total Health & Human Services Expenses		409,252	400,709	410,196	416,273	

20 - City Administration
260 - Health & Human Services
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Amer. Society on Aging - Nurse and Social Workers	410
	Hearing and Vision	60
	Licensed Clinical Social Worker (LCSW) - Renewal	62
	National Assoc. Social Workers (NASW)	380
	Sam's Club Membership	15
Account:5325 - Training	Training/CEU Requirements	2,000
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	100
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	2,582
Account:5550 - Excess Insurance	Professional Liability Insurance for CHN	108
Account:6015 - Communication Services	Nextel Phone Service (CSW(2) & CHN(1))	700
Account:6110 - Printing Services	Taxi Vouchers, HHS Directory (Every other year)	3,350
Account:6195 - Miscellaneous Contractual Services	Licensed Clinical Social Worker Testing Fee	310
	Stericycle	200
Account:6305 - R&M Equipment	Hearing and Vision Machine Calibration	120
	Blood Pressure Cuff Calibration	20
Account:6530 - Subsidy - Community Outreach	Emergency Assistance	2,000
	Outreach Materials	500
Account:6535 - Subsidy - Youth Comm	Various Activities	7,000
Account:6540 - Subsidy - Senior Center Service Agency	Intergovernmental Agreement	40,000
	Meals on Wheels	35,000
Account:6545 - Subsidy - Social Serv. Agency	Social Service Funding	85,000
Account:6550 - Subsidy - Senior Citizen Cab	Senior Discount for Taxicab Fares	37,000
Account:7000 - Office Supplies	General Supplies	500
	Paper	500
Account:7200 - Other Supplies	Cholesterol Supplies	500
	Promotional Materials	1,000
Account:7300 - Uniforms	Shirts for Staff & Interns	500
Account:7310 - Publications	Health Magazine	17
	Nursing Journal	55
	Nursing/Social Work Instructional Books	133
	Diabetic Living Magazine	20
Account:7320 - Equipment < \$5,000	Miscellaneous Medical Equipment	250
Account:7500 - Postage & Parcel	Postage	25

Page Intentionally Left Blank



2014 Budget FINANCE

OVERVIEW

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
\$936,540	\$972,719	\$1,026,719	\$1,056,487	\$1,021,187	\$1,165,396

The Finance Department's mission is to manage all the City's programs related to general finance, accounting and revenue collection functions. The Department compiles accurate accounting of the City's revenues and expenditures, establishes purchasing policies and procedures for all City Departments, and provides financial analysis on various funds. The Department's goal is to provide the City Council and City Management with the financial information they need to perform their functions efficiently and effectively.

The funding for the Finance Department's two divisions is split between the General Fund and the Water/Sewer Fund. The General Fund's Fiscal Service Division provides the majority of the financial and accounting support to the City. The Water/Sewer Fund's Fiscal Service Division directs the City's utility related programs.

Reception and initial contact for those calling or visiting the City Hall is typically handled by the Finance Department and is one of its many designated responsibilities to assist the public. Also included, but not limited to, are the following duties: administration of over 16,900 utility billing accounts, vehicle and pet licensing, commuter parking permit administration and real estate transfer tax processing.

The Finance Department also manages and monitors many of the rules and regulations governing local business. Examples of some of those responsibilities are the following: hotel and motel tax collection, food and beverage tax collection and motor fuel tax collection.

In addition to providing services and information to City's residents and businesses, the Finance Department primary responsibility is to manage all the City's programs related to general accounting functions. Among those duties are the following: revenue collection, cash and investment management of City funds, debt issuance and administration, accounts payable processing, payroll processing, preparation of the annual audit, preparation of the annual budget, appropriation and tax levy ordinances.



2014 Budget FINANCE

2013 MAJOR ACCOMPLISHMENTS

- 1) Received the Certificate of Excellence from GFOA for financial reporting in conjunction with the 2011 Comprehensive Annual Financial Report (CAFR).
- 2) Provided information and workpapers to the auditing firm of Crowe Horwath LLP and completed the 2012 Comprehensive Annual Financial Report (CAFR) by June 30th.
- 3) Developed a Popular Annual Financial Report (PAFR) that presents City financial information in an understandable and easy-to-read format. The PAFR is intended to provide an overview of the City's financial position to residents and business leaders who do not have a background in public finance.
- 4) Received the prestigious Government Finance Officers' Association (GFOA) *Distinguished Budget Presentation Award* for the 5th year in a row, recognizing the presentation and content of the City's 2013 budget document.
- 5) Refinanced and paid off bonds to ensure the City's debt service continues to decline and the City benefits from interest savings.
- 6) Implemented de-centralized cash processing to improve customer service by providing cash receipting functions in the Community Development and Engineering Departments.
- 7) Coordinated Banking Services review and improved banking services including changing lockbox service and implementing AR Box service, to save on overall banking fees.
- 8) Successfully completed an RFP for the lease of a new Postage Machine for the use by all City departments.
- 9) Increased the number of Financial Reports and created new ad hoc reports for the City Council.

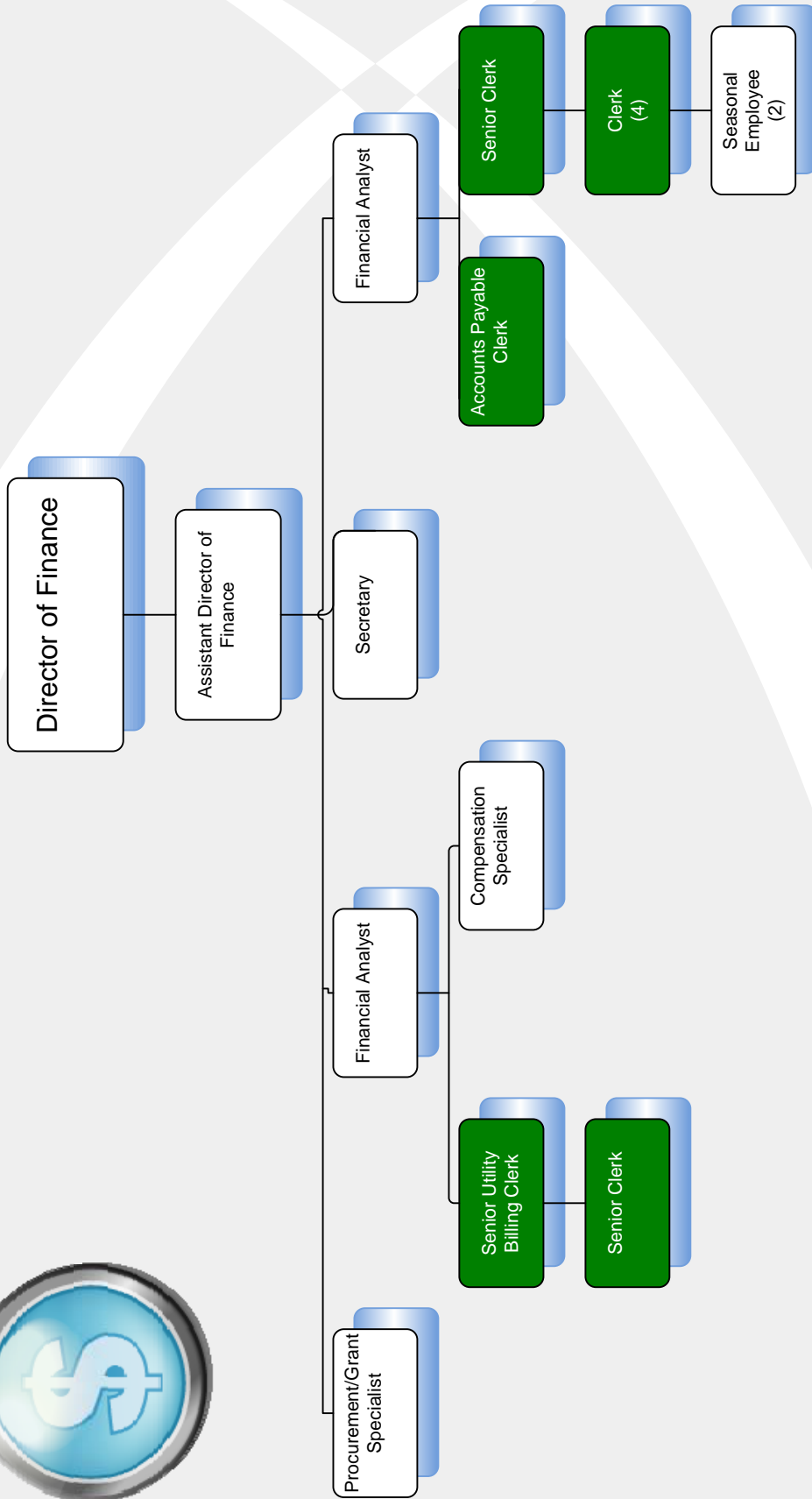


2014 Budget **FINANCE**

2014 GOALS AND OBJECTIVES

1. Prepare for the annual audit.
 - a. Provide the auditors with the timely and accurate information to reduce audit time of issuance of the 2013 Comprehensive Annual Financial Report (CAFR).
 - b. Complete audit of the 2013 Comprehensive Annual Financial Report (CAFR) by June 30th.
 - c. Prepare the 2013 Popular Annual Financial Report (PAFR).
 - d. Receive the GFOA Certificate of Excellence for 2013 CAFR.
 - e. Receive the GFOA award for the 2013 PAFR.
2. Automate the miscellaneous receivable function using Logos.
3. Improve City's revenue collection efforts by participating in the State collection initiative.
4. Continue to analyze the markets for possible refinancing of bonds to ensure the City's debt service maintains its lowest possible cost.
5. Review current contract for the printing and mailing of the vehicle licenses and utility bills and research possible alternatives that are more cost efficient.
6. Streamline the Real Estate Transfer process to reduce time and improve customer satisfaction.
7. Continue to streamline the cash management to improve banking services and reduce banking fees.
8. Receive the GFOA Distinguished Budget Award for the 2014 Budget.

Finance Department





2014 Budget
FINANCE

PERSONNEL EXHIBIT

Department: Finance Div: Fiscal Services/General Div No: 30

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Director of Finance	1.00	1.00	1.00
Assistant Director of Finance	0.50	0.50	0.50
Financial Analyst	1.50	1.50	1.50
Compensation Specialist	1.00	1.00	1.00
Procurement/Grants Specialist	0.00	0.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Senior Clerk	0.50	0.50	0.50
Clerk	1.50	1.50	2.50
P/T Clerk	0.25	0.25	0.00
Summer Help	0.50	0.50	0.50
Total Full Time Equivalent (FTE) Employees:	8.75	8.75	10.50

Note: The increase in personnel for the 2014 Budget relates to the addition of the Procurement/Grant Specialist and the increase of a part-time clerk to full time.

30 - Finance

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	605,435	612,721	567,923	675,874
5010	Temporary Wages	16,261	15,000	26,163	18,000
5020	Overtime - Non Supervisory	3,784	5,787	3,939	5,787
5035	Acting Out of Class & Night Premium	-	1,350	-	-
5040	Overtime - Temporary	-	-	247	-
5060	Compensated Absences	1,779	-	-	-
		627,259	634,858	598,272	699,661
<u>Taxes and Benefits</u>					
5200	FICA Contribution	45,694	47,172	43,390	53,398
5205	IMRF Contribution	81,886	88,422	85,624	101,496
5220	PPO Insurance Contribution	108,929	109,223	101,415	136,138
5225	HMO Insurance Contribution	28,105	28,944	26,446	28,760
5230	Dental Insurance Contribution	8,198	8,431	7,882	9,340
5235	Life Insurance Contribution	717	702	701	756
5240	Workers Compensation	1,215	963	1,259	973
5245	Unemployment Compensation	2,061	888	770	495
5260	RHS Plan Payout	2,552	1,685	29,734	2,191
		279,358	286,430	297,221	333,547
<u>Other Employee Costs</u>					
5310	Membership Dues	1,455	1,275	1,130	1,130 *
5320	Conferences	873	3,000	-	3,000
5325	Training	1,588	2,750	2,000	2,750 *
5335	Travel Expenses	275	250	250	250 *
		4,192	7,275	3,380	7,130
<u>Insurance</u>					
5535	Departmental P&L Charges	2,893	2,914	2,914	3,303 *
		2,893	2,914	2,914	3,303
<u>Contractual Services</u>					
6000	Professional Services	45,908	50,800	50,800	51,255 *
6015	Communication Services	1,240	1,500	800	900 *
6025	Administrative Services	31,319	33,600	29,600	30,100 *
		78,466	85,900	81,200	82,255
<u>Other Services</u>					
6110	Printing Services	1,779	4,500	3,500	4,000 *
6125	Bank & CC Fees	2,381	5,000	3,100	3,500 *
6195	Miscellaneous Contractual Services	150	960	1,000	1,200 *
		4,309	10,460	7,600	8,700
<u>Commodities</u>					
7000	Office Supplies	5,354	4,000	5,000	5,000 *
7200	Other Supplies	7,888	9,250	9,250	9,500 *
7300	Uniforms	590	750	750	800 *
7310	Publications	193	500	200	200 *
7320	Equipment < \$5,000	720	250	250	250 *
		14,745	14,750	15,450	15,750

30 - Finance

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Other Expenses					
7500	Postage & Parcel	14,771	13,650	13,650	14,800 *
7550	Miscellaneous Expenses	147	250	250	250
		14,917	13,900	13,900	15,050
Capital Outlay					
8010	Furniture & Fixtures	580	-	1,250	-
		580	-	1,250	-
Total Finance Expenses		1,026,719	1,056,487	1,021,187	1,165,396

30 - Finance

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	CPA License Renewal - AFD	90
	GFOA (Standard Fee for 3 Person Membership)	595
	IGFOA (FD, AFD)	400
	Sam's Club	45
Account:5325 - Training	Excel Training	550
	GFOA Training Courses	750
	IGFOA Training Courses	1,100
	Payroll Seminars	350
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	250
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	3,303
Account:6000 - Professional Services	Actuary	5,200
	GFOA Audit, PAFR & Budget Certificates	1,355
	Independent Auditor	37,500
	Investment Management Fee	7,200
Account:6015 - Communication Services	Nextel (DIR, Reception)	900
Account:6025 - Administrative Services	Annual Renewal Printing Contract - 3rd Millennium	18,000
	Secretary of State Vehicle Listing	600
	SOS Processing - 3rd Millennium	11,500
Account:6110 - Printing Services	A/P Checks	600
	Budget Printing/Binding	2,500
	Payroll Checks	100
	Receipt Forms	350
	Transfer Stamps	350
	W-2 Forms	100
Account:6125 - Bank & CC Fees	50% of CC Processing Fees & Usage Increases	3,500
Account:6195 - Miscellaneous Contractual Services	Shred-It Document Destruction	1,200
Account:7000 - Office Supplies	Copy Machine Paper	3,000
	Pens, Pencils, Clips	2,000
Account:7200 - Other Supplies	2000 Motorcycle & 3500 Pet Licenses	700
	Budget Supplies	800
	City Sticker Design	300
	Vehicles License (55k), Official (900), Weights (200)	7,700
Account:7300 - Uniforms	Uniforms	800
Account:7310 - Publications	Publications & GFOA Reference Materials	200
Account:7320 - Equipment < \$5,000	Calculators, Headsets, Misc. Office Equipment	250
Account:7500 - Postage & Parcel	Office Mailings	1,800
	Vehicle Sticker Mailing Costs - TMC	4,000
	Vehicle Sticker Renewal Form - Postmaster	9,000



2014 Budget
COMMUNITY AND ECONOMIC DEVELOPMENT

OVERVIEW

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
\$1,978,730	\$1,911,581	\$1,832,555	\$2,026,070	\$1,885,200	\$2,268,557

The Community and Economic Development Department is responsible for current and long-range planning functions, the administration of the City’s Zoning Ordinance, the enforcement of the Building Code and the administration of the federally funded Community Development Block Grant program. Staff advises the Mayor and City Council and Council Committees on all matters affecting the growth, development, redevelopment and overall current and long-range planning of the community. To accomplish this charge the Department is divided into three (3) Divisions.

Building and Code Enforcement Division

The Building and Code Enforcement Division, which consists of twelve (12) full-time employees, is responsible for processing and issuing building permits; performing inspections of construction projects; responding to complaints; licensing and registering business and contractors, and investigating and resolving ordinance complaints. The Division staff interacts with citizens, property owners, architects, builders and developers at every step of the building process, from the initial design to the final inspection. The Division also provides staff support to the Building Code Committee and the Architectural Review Commission.

Planning and Zoning Division

The Planning & Zoning Division consists of four (4) full-time employees, who are involved with subdivision, zoning, current and long-range planning and Community Development Block Grant activities. Staff provides assistance to property owners, business owners and developers involving subdivisions, zoning, planning and other development activities. The Division provides support to the Community Development Committee, the Economic Development Commission, the Plan Commission, and Zoning Board of Appeals. Staff periodically conducts specialized planning projects when needed. The Division also processes requests for zoning relief (variations, text and map amendments, conditional uses and PUD’s), and subdivision approval.

Economic Development Division

Through its Economic Development Division, the Department serves as a conduit between the business community and the City. It assists existing businesses and works to attract new developments to the community. It provides staff support to the Economic Development Commission, whose mission is to create and maintain a favorable environment for the growth of business, industry and commerce within the City.



2014 Budget

COMMUNITY AND ECONOMIC DEVELOPMENT

License and Registration Division

Most required business licensing and registration as well as verification of State required licensure is conducted through this department. This provides better service to those who require building permits and event licenses or the like. It provides for a one stop location to submit the required documents and achieve compliance with the codes and ordinances of the city.



2013 MAJOR ACCOMPLISHMENTS

1. During 2013, the Department of Community & Economic Development continued renovating the appearance of the department to present a better first impression by completely reconfiguring the customer service area into a much larger and more user friendly environment.

Building & Code Enforcement

2. Adopted the 2012 publications of the ICC model codes along with a more current National Electrical Code with as few amendments as possible. This allows the city to provide a more simplified as well as consistent with national standards set of regulations. The less restrictive code to the potential businesses and overall built environment presents itself as Des Plaines being a better place to invest in.
3. Re-organized the division to improve efficiency and intradepartmental communications.
4. Implemented easier, less restrictive registration and licensure processing to better serve the business and construction industry providing services within the city.

Planning & Zoning

5. Initiated Apache Park Neighborhood Plan through Chicago Metropolitan Agency for Planning Technical Assistance Program.
6. Completed three (3) Downtown Business Assistance Program projects to establish new restaurants and fitness facility in the Downtown Metropolitan Square area.
7. Worked with the U.S. Department of Housing and Urban Development to secure the use of \$111,659.82 of program income for the CDBG 2013 program.
8. Processed three (3) Cook County 6b applications to encourage investment and re-occupancy of abandoned property in the manufacturing districts.
9. Completed six (6) brick and mortar housing rehabilitation, energy efficiency, public housing, and various sidewalk projects through the 2012 CDBG program.



2014 GOALS AND OBJECTIVES

Departmental

1. Continue to advise the Mayor, City Council, City Manager and City Staff on matters related to the orderly development of the community by maintaining an effective and open communication.
2. Conduct major planning initiatives that will guide future redevelopment and resource allocation decisions.
3. Enhance the proficiency of the department through on-going professional development, training and succession planning to provide long term stability.
4. Continue to streamline the permitting process through cross-training and education of personnel, as well as continuous evaluation and modification to current procedures.

Building & Code Enforcement

5. Create and update easy to understand informative brochures for better communication to the general public of the cities permit requirements.
6. Implement software to allow residents and building contractors to apply for and track permits through the Internet.
7. Develop a departmental Policy and Procedure Manual to provide consistency and predictability without conflict in the construction and code enforcement process.

Planning & Zoning

8. Adopt and complete the transitional implementation of the Unified Development Ordinance.
9. Continue to pursue the potential of a new Oakton Street Metra Station on the North Central Line.
10. Initiate Cumberland Transit-Oriented Development projects, based upon market factors and private investment availability.
11. Complete the Apache Park Neighborhood Plan and identify tangible projects to improve the area.
12. Continue to advance the "Sense of Place" element in the Downtown TIF 1 District.
13. Continue to simplify the processes to encourage development within the Business community.



2014 Budget

COMMUNITY AND ECONOMIC DEVELOPMENT

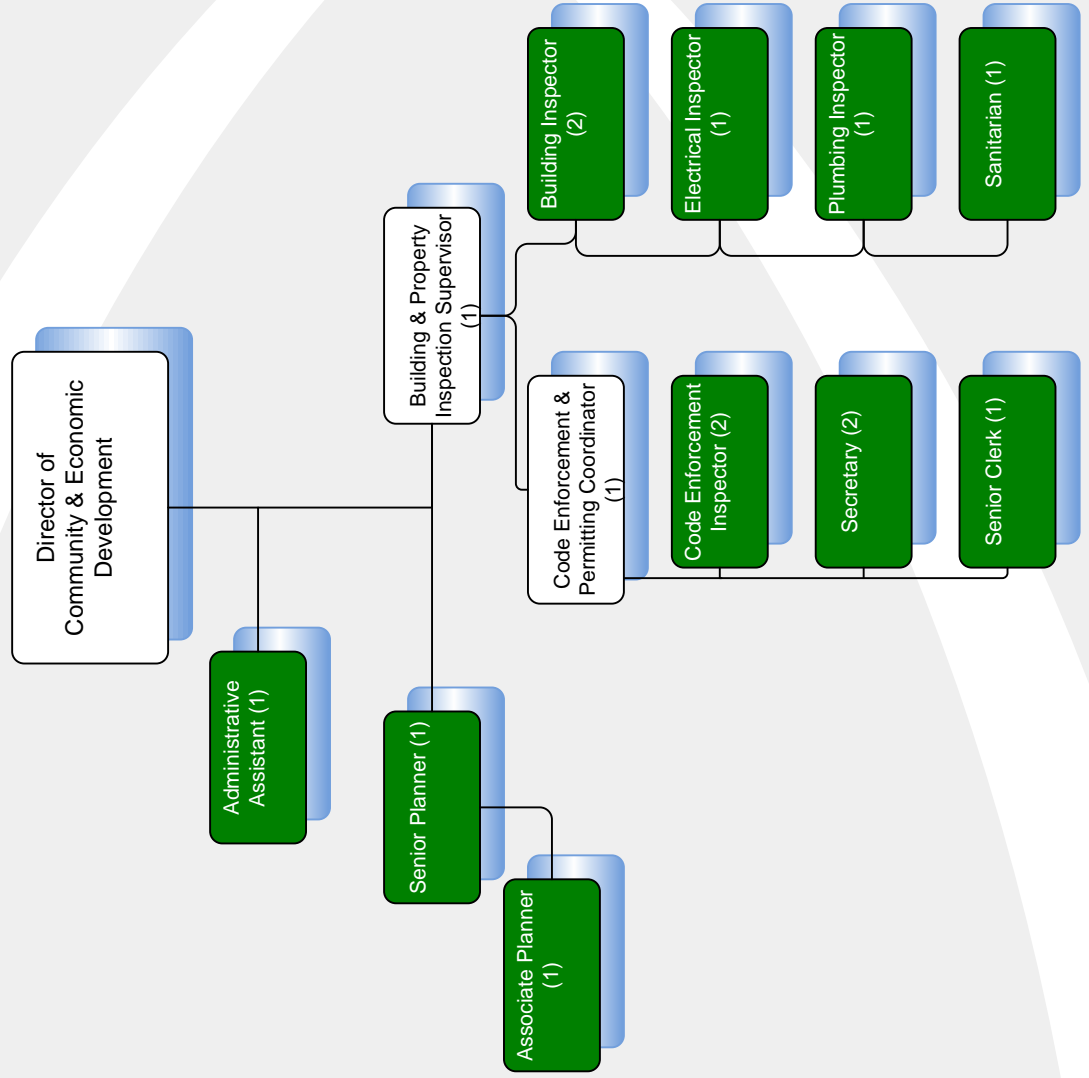
Economic Development

14. Improve communication efforts with the business community, developers and the like to establish Des Plaines as the place to be.
15. Establish a marketing identity through the development and implementation of a new community logo.

License and Registration

16. Continue to develop and provide electronic forms on Internet media for ability to complete and submit applications for all business licensure and registration.
17. Mainstream the process by providing quicker response to the needs of the applicant.

Community & Economic Development



AFSCME

FY2014



2014 Budget
**COMMUNITY AND ECONOMIC DEVELOPMENT -
BUILDING AND CODE ENFORCEMENT**

PERSONNEL EXHIBIT

Department: CED	Div: Bldg & Code Enforcement	Div. No. 40.410	
	Authorized Positions		
Title	2012 Authorized	2013 Budget	2014 Budget
Building & Property Inspection Supervisor	0.00	1.00	1.00
Plumbing Inspector	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00
Building Inspector	3.00	2.00	2.00
Sanitarian	1.00	1.00	1.00
Code Enforcement & Permitting Coordinator	1.00	1.00	1.00
Code Enforcement Inspector	2.00	2.00	2.00
Secretary	1.00	1.00	2.00
Senior Clerk	2.00	2.00	1.00
Total Full Time Equivalent (FTE) Employees:	12.00	12.00	12.00

40 - Community Development
410 - Building & Code Enforcement
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	877,568	911,754	823,699	915,891
5010	Temporary Wages	12,462	12,000	34,691	36,000
5020	Overtime - Non Supervisory	843	3,472	23,672	7,500
5035	Acting Out of Class & Night Premium	66	1,000	-	1,000
5060	Compensated Absences	283	-	-	-
		891,222	928,226	882,062	960,391
<u>Taxes and Benefits</u>					
5200	FICA Contribution	66,260	68,934	65,753	70,408
5205	IMRF Contribution	119,122	133,724	127,793	136,766
5220	PPO Insurance Contribution	164,024	200,317	153,392	179,189
5225	HMO Insurance Contribution	27,912	19,296	17,630	19,173
5230	Dental Insurance Contribution	10,702	12,884	9,929	11,070
5235	Life Insurance Contribution	909	972	906	972
5240	Workers Compensation	27,252	22,630	27,793	22,350
5245	Unemployment Compensation	3,680	1,441	1,249	703
5250	Uniform Allowance	220	700	700	700
5260	RHS Plan Payout	10,594	8,007	8,291	8,291
		430,676	468,905	413,436	449,622
<u>Other Employee Costs</u>					
5310	Membership Dues	990	1,370	1,370	2,013 *
5320	Conferences	-	1,500	650	1,500
5325	Training	4,628	5,590	6,590	5,840 *
5335	Travel Expenses	10	100	100	100 *
		5,628	8,560	8,710	9,453
<u>Insurance</u>					
5535	Departmental P&L Charges	13,642	14,993	14,993	14,711 *
		13,642	14,993	14,993	14,711
<u>Contractual Services</u>					
6000	Professional Services	36,525	26,500	26,500	26,500 *
6015	Communication Services	3,616	3,800	3,800	6,580 *
		40,142	30,300	30,300	33,080
<u>Other Services</u>					
6100	Publication of Notices	449	500	250	500
6105	Records Preservation	-	-	-	16,000 *
6110	Printing Services	2,035	3,000	4,200	3,000 *
6195	Miscellaneous Contractual Services	16,610	27,000	33,000	32,000 *
		19,094	30,500	37,450	51,500
<u>Repairs and Maintenance</u>					
6310	R&M Vehicles	135	250	300	250 *
		135	250	300	250
<u>Subsidies and Incentives</u>					
6510	Subsidy - Flood Assistance	2,308	-	-	-
		2,308	-	-	-

40 - Community Development
410 - Building & Code Enforcement
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
<u>Commodities</u>						
7000	Office Supplies	3,345	4,000	4,200	4,500	*
7110	Natural Gas	22	-	350	400	
7200	Other Supplies	504	800	750	800	*
7300	Uniforms	1,206	2,000	2,000	2,000	*
7310	Publications	6,019	2,700	1,800	2,700	*
7320	Equipment < \$5,000	451	500	500	4,500	*
		11,546	10,000	9,600	14,900	
<u>Other Expenses</u>						
7500	Postage & Parcel	210	250	250	250	*
7550	Miscellaneous Expenses	-	100	125	100	
		210	350	375	350	
<u>Capital Outlay</u>						
8010	Furniture & Fixtures	2,470	1,000	1,000	1,000	*
		2,470	1,000	1,000	1,000	
Total Building & Code Enforcement Expenses		1,417,072	1,493,084	1,398,226	1,535,257	

40 - Community Development
410 - Building & Code Enforcement
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Department of Financial & Professional Regulation (LEHP)	150
	Illinois Association of Code Enforcement	100
	Illinois Environmental Health Association	45
	Illinois Environmental Protection Agency (IEPA)	100
	International Code Council	280
	International Association of Electrical Inspectors	75
	International Plumbing Inspectors Association	70
	National Environmental Health Credential	115
	National Environmental Health Membership	95
	NorthWest Building Officials & Code Administrators	200
	Suburban Building Officials Conference	200
	US Green Building Council	70
	American Institute of Certified Planners (AICP)	125
	American Planning Association	263
	Congress for New Urbanism	125
Account:5325 - Training	Certifications (International Code Council) (4)	720
	Illinois Association of Code Enforcement (IACE) (6)	420
	Illinois Environmental Health Association	80
	Illinois Plumbing Association (IPA) (1)	180
	International Association of Electrical Inspectors (IAEI) (1)	150
	Northwest Building Officials and Code Admin (NWBOCA) (8)	2,000
	Pest Solutions	40
	Suburban Building Officials (SBOC) (8)	2,000
	US Green Building Council Exam	250
Account:5335 - Travel Expenses	Parking, Tolls, Train	100
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	14,711
Account:6000 - Professional Services	Elevator Inspections	25,000
	Engineering Consulting	1,500
Account:6015 - Communication Services	Cell Phone Service	5,500
	Broadband Card	1,080
Account:6105 - Records Preservation	Annual Scanning of Blue Prints	16,000
Account:6110 - Printing Services	On-Line Professional Handouts	1,000
	Permit/Inspection Forms Purchase, Print Code Amendments	2,000
Account:6195 - Miscellaneous Contractual Services	Demolition Services	10,000
	Minutes, Etc.	2,000
	Property Maintenance Service	20,000
Account:6310 - R&M Vehicles	Car Washes and Floor Mats	250
Account:7000 - Office Supplies	Paper, Pens, Pencils, Etc.	4,500
Account:7200 - Other Supplies	Business License Certificates	800

40 - Community Development
410 - Building & Code Enforcement
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:7300 - Uniforms	Shirts for Inspectors	2,000
Account:7310 - Publications	Building Code Publications - New Set of ICC Books Updated Code Commentary	850 1,850
Account:7320 - Equipment < \$5,000	Cameras. Meters, Etc. Back-flow Prevention Equipment	500 4,000
Account:7500 - Postage & Parcel	Postage and Federal Express	250
Account:8010 - Furniture & Fixtures	Office Chairs	1,000

40 - Community Development 420 - Planning & Zoning 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
<u>Salaries</u>						
5005	Salaries	268,815	316,195	295,780	311,372	
5010	Temporary Wages	-	-	87	24,000	
5020	Overtime - Non Supervisory	-	-	7,534	7,500	
		268,815	316,195	303,401	342,872	
<u>Taxes and Benefits</u>						
5200	FICA Contribution	19,978	23,631	21,157	23,820	
5205	IMRF Contribution	36,048	45,841	41,676	46,278	
5220	PPO Insurance Contribution	21,339	35,731	18,680	35,731	
5225	HMO Insurance Contribution	23,490	22,027	22,494	15,489	
5230	Dental Insurance Contribution	3,308	4,059	3,209	4,059	
5235	Life Insurance Contribution	243	291	290	291	
5240	Workers Compensation	516	566	550	570	
5245	Unemployment Compensation	1,152	476	413	212	
		106,074	132,622	108,469	126,450	
<u>Other Employee Costs</u>						
5310	Membership Dues	2,056	2,175	2,175	1,890	*
5320	Conferences	-	1,500	1,500	1,500	
5325	Training	2,020	2,330	2,300	2,330	*
5335	Travel Expenses	107	100	100	100	*
		4,183	6,105	6,075	5,820	
<u>Insurance</u>						
5535	Departmental P&L Charges	5,016	5,279	5,279	5,079	*
		5,016	5,279	5,279	5,079	
<u>Contractual Services</u>						
6000	Professional Services	913	30,000	-	30,000	*
6015	Communication Services	564	-	750	1,000	
		1,476	30,000	750	31,000	
<u>Other Services</u>						
6100	Publication of Notices	4,240	4,000	4,500	4,000	*
6110	Printing Services	95	800	800	800	*
6120	Recording Fees	142	1,500	1,500	1,500	*
6195	Miscellaneous Contractual Services	710	5,000	2,500	5,000	*
		5,186	11,300	9,300	11,300	
<u>Commodities</u>						
7000	Office Supplies	1,274	1,500	1,500	1,500	*
7300	Uniforms	-	500	500	500	
7310	Publications	172	665	650	665	*
7320	Equipment < 5000	349	-	-	-	
		1,794	2,665	2,650	2,665	
<u>Other Expenses</u>						
7500	Postage & Parcel	60	300	300	300	*

40 - Community Development
420 - Planning & Zoning
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7550	Miscellaneous Expenses	86	100	100	100
		146	400	400	400
Capital Outlay					
8000	Computer Software	50	-	-	-
8010	Furniture & Fixtures	2,775	1,000	1,000	1,000 *
		2,825	1,000	1,000	1,000
Total Planning & Zoning Expenses		395,515	505,566	437,324	526,586

40 - Community Development
420 - Planning & Zoning
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	American Planning Association 2 (APA) IL Chapter	850
	American Institute of Certified Planners (2)	350
	United States Green Building Council 3 (USGBC) IL Chapter	290
	United States Green Building Council (USGBC)	300
	International Council of Shopping Centers	100
Account:5325 - Training	Director, Senior Planner, Associate Planner & Administrative Assistant	2,330
Account:5335 - Travel Expenses	Parking, Tolls, Train	100
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	5,079
Account:6000 - Professional Services	Consulting Services	30,000
Account:6100 - Publication of Notices	Publishing of Zoning/Building Code Variation Cases	4,000
Account:6110 - Printing Services	Reports, Plans	800
Account:6120 - Recording Fees	Recording of Subdivisions	1,500
Account:6195 - Misc. Contractual Services	Secretary for ZBA, PC and EDC	5,000
Account:7000 - Office Supplies	Paper, Pens, Pencils, Etc.	1,500
Account:7310 - Publications	MegaPolitan Book	150
	Miscellaneous Periodicals	415
	Zoning Practice	100
Account:7500 - Postage & Parcel	Federal Express and Special Mailing Charges	300
Account:8010 - Furniture & Fixtures	Office Chairs	1,000

40 - Community Development
430 - Economic Development
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Other Employee Costs</u>					
5325	Training	65	-	-	-
		65	-	-	-
<u>Insurance</u>					
5535	Departmental P&L Charges	80	-	-	64 *
		80	-	-	64
<u>Contractual Services</u>					
6000	Professional Services	19,706	23,770	45,000	200,000 *
6015	Communication Services	-	-	-	-
		19,706	23,770	45,000	200,000
<u>Other Services</u>					
6110	Printing Services	116	2,000	3,000	5,000 *
		116	2,000	3,000	5,000
<u>Commodities</u>					
7000	Office Supplies	-	500	500	500
7310	Publications	-	1,150	1,150	1,150 *
		-	1,650	1,650	1,650
Total Economic Development Expenses		19,968	27,420	49,650	206,714

**40 - Community Development
430 - Economic Development
2014 Budget Justification Worksheet**

G/L Account Number	Transaction	Total
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	64
Account:6000 - Professional Services	Business Development Marketing Plan 50%	50,000
	Production & Implementation of City Marketing Plan	150,000
Account:6110 - Printing Services	Business Development Brochures	2,000
	Marketing Materials	3,000
Account:7310 - Publications	Miscellaneous Economic Development Periodicals	1,150

Page Intentionally Left Blank



2014 Budget
PUBLIC WORKS AND ENGINEERING

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Public Works (PW)	\$8,452,244	\$9,618,483	\$9,478,609	\$10,285,721	\$10,026,104	\$11,418,639
Engineering	\$671,578	\$737,298	\$758,873	\$787,691	\$750,869	\$791,300
GIS	\$208,686	\$190,505	\$253,032	\$229,450	\$229,450	\$243,530
PW & Engineering	\$9,332,508	\$10,546,286	\$10,490,514	\$11,302,862	\$11,006,423	\$12,453,469

The Public Works and Engineering Department serves the City by providing capital infrastructure design, construction, operation and maintenance within one consolidated Department. The Department strives to develop a consistent, cohesive system that responds to infrastructure concerns as well as proactively addresses concerns that arise with any new programs or projects.

ENGINEERING

One of the primary responsibilities of the Engineering Division is the administration of public improvements within the City. The Division prepares the 5-Year Capital Improvement Program (C.I.P.) and implements the program by producing designs, plans and specifications and managing construction of the improvements.

The Division also reviews development plans and building permit applications as they pertain to site drainage, traffic, and the construction of public improvements. Department personnel also perform construction inspections relative to these improvements.

GIS

This Division was created in 2007 and accounts for expenditures relating to the Geographic Information Systems (GIS) function. The City belongs to the GIS Consortium along with the Village of Deerfield, Village of Glencoe, Village of Glenview, City of Highland Park, Village of Lincolnshire, Village of Lincolnwood, Village of Morton Grove, City of Park Ridge, Village of Skokie, Village of Winnetka, Village of Wheeling, Village of Norridge, Village of Riverside, Elk Grove Village, Village of Oak Brook, City of Lake Forest, Village of Tinley Park, Village of Mundelein, Village of Woodridge, Village of Buffalo Grove, Village of Northbrook, and Village of Glen Ellyn. The City has belonged to the GIS Consortium since 2001. The main expenses for this cost center are the yearly fees for membership to the consortium and the service provider fees.

PUBLIC WORKS

The Public Works branch of the Department is responsible for the maintenance and operation of all publicly owned infrastructure, equipment, property and facilities. Public Works is further broken down into two main service groups: General Services and Utility Services.



2014 Budget PUBLIC WORKS AND ENGINEERING

PUBLIC WORKS—GENERAL SERVICES

The General Services group is organized into three general fund cost centers for purposes of operational activities and budgeting: Streets and Grounds Maintenance, Vehicle Maintenance, and Administration. Each division includes either administrative or supervisory staff to prepare reports and document projects and tasks as well as operational staff to complete service requests, projects, or other tasks as assigned.

Administration

The Administration Division is responsible for the general oversight and coordination of the Department. The Administrative Division routes all requests, projects, tasks, etc. to the appropriate division for scheduling and completion. Staff attributed to this division handles the refuse contract and other projects involving environmental management or community outreach. The oversight of the refuse contract is one of the primary functions of this division, with the following rates negotiated within the current contract:

April 1, 2013 to March 31, 2014 \$21.89/month/residence

Streets and Grounds Maintenance

The Street and Grounds Maintenance Division annually maintains approximately 144 miles of roadway and 10 miles of alleys. The maintenance activities include street cleaning and sweeping, patching and repair of streets and alleys, repair of street lights and street/traffic signs, posting of zoning signs, pavement striping, branch collection, leaf collection, emergency road cleanups, and snow and ice control of all city streets and parking lots. There is also a carpenter's shop in this division which builds and maintains traffic control barricades.

Vehicle Maintenance

This Division is responsible for the maintenance and repair of more than 450 pieces of equipment, including maintenance of police and fire vehicles. The division also fabricates specialized equipment for other City departments and maintains the generators at City Hall, Public Works, water treatment plant, Police Station and all three Fire Stations. The division coordinates EPA and truck safety inspections and emission testing of vehicles.

PUBLIC WORKS—UTILITY SERVICES

The Superintendent of Utility Services is budgeted within the cost centers for Sewer and Water system maintenance. Utility Services is responsible for the maintenance, operation, and rehabilitation of the City's storm, sanitary, and water main networks.

All of the costs attributed to these divisions fall outside the purview of the General Fund, using revenues generated by water sales and user fees. A discussion of the details on these divisions can be found within the Water/Sewer Fund section of this budget document.



2014 Budget
PUBLIC WORKS AND ENGINEERING

2013 MAJOR ACCOMPLISHMENTS

Engineering

1. Completed construction of all Capital Improvement Projects including the Storm Water Master Plan locations and the first phase of the downtown streetscaping project, which included the Miner Street Pedestrian Refuge Median as well as the addition of bike racks throughout the downtown.
2. Completed a comprehensive sign inventory of the City and structured a sign replacement program to comply with Federal Sign Retroreflectivity regulations.

GIS

3. Began supporting a monthly fire statistics reporting program initiated by the Fire Department. This support involved providing supplemental map products showing incident types locations and statistics. These map products, as well as a statistical report, are delivered quarterly to both the Fire Department and the Aldermen.
4. Assisted City staff with emergency response efforts by providing the Emergency Operation Center with various flood stage maps during the April 18th flood event. This support included providing the public with road closure information, sandbagging and roll off dumpster locations as a custom layer in the city's public map application, MapOffice™, which is located on the city's website. Making this information transparent to the public through MapOffice™ resulted in the application receiving 13,000+ additional views up to a week after the event occurred.

Water Maintenance Division

5. Maintained and repaired the City's water system, which included the repair of over 100 water mains, replacement of 16 fire hydrants and repair of 23 system valves. The division completed the restoration of the areas as well.
6. Combined work forces with the Fire Department to improve the fire hydrant flushing program. With the assistance of GIS and the use of some seasonal labor, the program has been successful which is required to maintain the City's ISO rating and water quality.



2014 Budget PUBLIC WORKS AND ENGINEERING

Sewer Maintenance Division

7. Coordinated and completed the 2012 Sewer Rehabilitation Program. This ongoing project utilizes both City and contractual forces to complete main line repairs, manhole repairs/replacement and cured in place pipe lining.
8. Inspected and televised sewer lines for Inflow/Infiltration reduction purposes. The reduction and elimination of Inflow/Infiltration is necessary to meet MWRD and EPA guidelines. It also helps reduce surcharging of the sewer system.

Streets and Grounds Maintenance Division

9. Completed several facility improvements which include; replacement of generator at Fire Station #2 and new carpet and tile in City Hall.
10. Continued the removal of Ash trees as part of the City Emerald Ash Borer Plan. Successfully bid out a three year contract for landscape maintenance and snow removal.

Vehicle Maintenance Division

11. Maintained and repaired over 325 pieces of equipment. The division provided services and support to all City departments via City mechanics, contractual services and warranty repairs.
12. Completed the purchase and installation of the upgrade of the Fleet Maintenance Software.

Administration

13. Successfully negotiated a new 3 year agreement with MECCA association. Implemented a professional development plan for Foreman.



2014 Budget PUBLIC WORKS AND ENGINEERING

2014 GOALS AND OBJECTIVES

Engineering

1. Continue design and permitting of the following CMAQ/ITEP grant award projects:
 - Central Road Bicycle Shoulder project (Wolf Rd to East River Rd)
 - Ballard Road Sidepath-Sidewalk project (Bender Rd to Good Ave)
 - Mt. Prospect Road at High Ridge Knolls Trail Refuge Median project
 - Rand Road Tree Planting (Central Road to Dempster Street)

2. Continue coordination with IDOT and the Tollway on design of proposed projects in Des Plaines:
 - Second phase of the Des Plaines River Road Reconstruction project (Touhy Ave to Rand Rd).
 - NW Hwy/Broadway/Seegers Signalization Project.
 - Rand Road over Des Plaines River Bridge Replacement Project. Includes a sidepath to close a gap in the regional Evanston-Elgin Bikeway.
 - Design improvements to Cumberland Circle taking advantage of modern roundabout research.
 - Jane Addams Expressway Reconstruction including the Diverging Diamond Interchange at Elmhurst Road and a new off-ramp at Lee Street.
 - Elgin O-Hare Western Access Project including the Touhy Avenue Grade Separation at the Union Pacific Railroad crossing.

GIS

3. Fully integrate the web-based version of MapOffice Advanced into the operations of the Police and Fire Departments so they can access all available map data remotely in the field.

4. Introduce remote utility system editing capabilities via MapOffice Advanced that will allow select city staff to update the utility data with changes and submit those changes to the GIS department for review and integration.

Water System Maintenance

5. Implement a smart water meter replacement program utilizing a fixed based reading system. Smart water meters have the capability to accurately account for water at rates as low as 3/100s of a gallon. The accurate accounting of water is required for fair utility billing and by the Illinois Department of Natural Resources.



2014 Budget PUBLIC WORKS AND ENGINEERING

6. Complete goals established in the MWH water study which includes infrastructure improvements for a new water source. Due to the continual water rate increases by the City of Chicago, the City will continue to explore and prepare for more economical water sources.

Sewer System Maintenance

7. Continue with the identification and removal of Inflow/Infiltration into the City's sewer system. The Sewer Division, City Engineering and contractual services will further investigate, plan and implement methods of Inflow/Infiltration removal.
8. Coordinate maintenance repairs and improvements to the sewer system including CIPP lining and manhole rehabilitation. The continual maintenance of the system helps reduce flooding and the growth of mosquito larvae.

Streets and Grounds Maintenance

9. Bid and coordinate building maintenance and repair projects. These projects will include repairs to City Hall, Police and Fire stations.
10. Continue with the Emerald Ash Borer Plan and reforestation in the City. Due to the devastating effect of the EAB, it is important to eliminate the pest and replant trees to maintain the attraction that tree canopy provides.

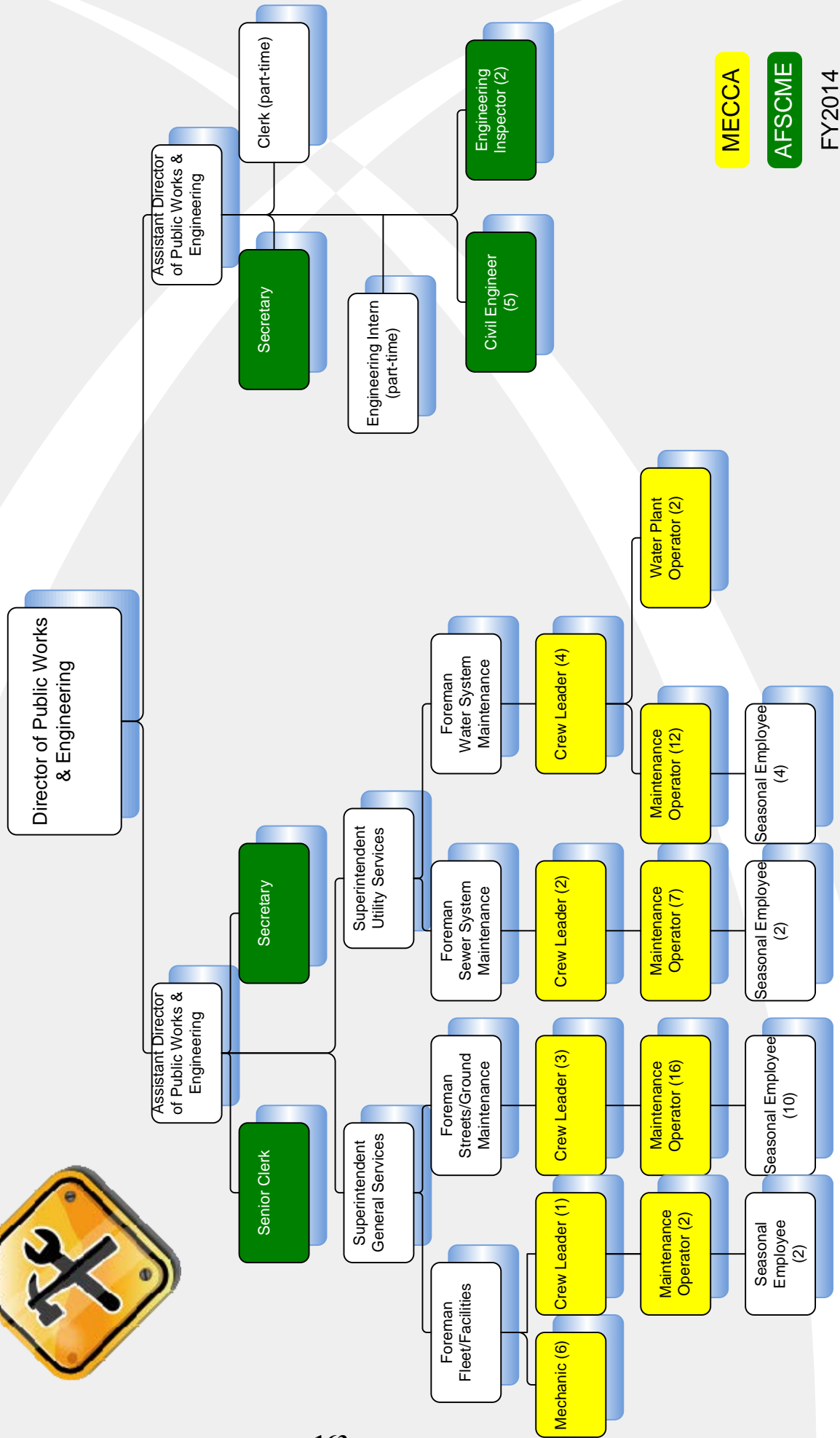
Vehicle Maintenance

11. Explore alternative fuel options for vehicles. These options can include compressed natural gas, propane, electric, E 85 ethanol and other hybrids. The EPA offers incentives and rebates for certain options that could reduce purchase costs.
12. Update fleet software to improve efficiency and improve cost tracking of fleet. Further improvements in this area will help improve service and minimize costs.

Administration

13. Continue to explore grant opportunities for energy efficiency projects. The reduction of energy usage lowers energy usage costs. These projects may include lighting, HVAC and replacement of electric motors.
14. Increase training opportunities for Public Works staff in an effort to reduce worker's compensation claims. Further promotion of this program will help reduce overall costs for the City and improve the quality of work.

Public Works & Engineering



MECCA

AFSCME

FY2014



2014 Budget
PUBLIC WORKS & ENGINEERING
PUBLIC WORKS ADMINISTRATION

PERSONNEL EXHIBIT

Department: PW & Engineering Div: PW Administration Div No: 50.100

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Director of Public Works & Engineering	0.25	0.25	0.25
Assistant Director of Public Works & Engineering	0.50	0.50	0.50
Secretary	0.50	0.50	0.50
Total Full Time Equivalent (FTE) Employees:	1.25	1.25	1.25

50 - Public Works
100 - Public Works Administration
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	124,805	132,319	132,319	127,308
5020	Overtime - Non Supervisory	-	250	250	1,000
5060	Compensated Absences	2,880	-	-	-
		127,686	132,569	132,569	128,308
<u>Taxes and Benefits</u>					
5200	FICA Contribution	8,726	9,676	8,943	9,816
5205	IMRF Contribution	17,130	18,621	18,621	18,918
5220	PPO Insurance Contribution	11,420	12,030	12,030	11,939
5225	HMO Insurance Contribution	4,684	4,824	4,824	4,793
5230	Dental Insurance Contribution	727	778	778	760
5235	Life Insurance Contribution	119	119	120	119
5240	Workers Compensation	452	334	437	355
5245	Unemployment Compensation	668	175	152	101
5255	Excess Sick Hour Payout	996	1,000	1,031	1,000
5260	RHS Plan Payout	621	1,589	1,589	1,030
		45,543	49,146	48,525	48,831
<u>Other Employee Costs</u>					
5310	Membership Dues	674	5,200	5,200	5,200 *
5320	Conferences	-	1,500	1,500	1,500
5325	Training	345	500	500	500 *
5335	Travel Expenses	32	100	100	100 *
		1,051	7,300	7,300	7,300
<u>Insurance</u>					
5535	Departmental P&L Charges	11,203	13,132	13,132	13,451 *
		11,203	13,132	13,132	13,451
<u>Contractual Services</u>					
6015	Communication Services	1,413	1,750	1,200	1,200 *
6025	Administrative Services	4,178	6,500	6,500	6,500 *
6040	Waste Hauling & Debris Removal	3,965,246	4,000,000	4,060,000	4,150,000 *
		3,970,837	4,008,250	4,067,700	4,157,700
<u>Other Services</u>					
6110	Printing Services	9,245	11,000	9,500	9,500 *
6195	Miscellaneous Contractual Services	3,441	4,000	1,500	3,000 *
		12,686	15,000	11,000	12,500
<u>Repairs and Maintenance</u>					
6300	R&M Software	-	2,000	-	2,000 *
6305	R&M Equipment	-	-	-	1,700 *
		-	2,000	-	3,700
<u>Commodities</u>					
7000	Office Supplies	732	1,100	1,000	1,100
7200	Other Supplies	174	-	-	-
7300	Uniforms	-	300	300	300 *

50 - Public Works
100 - Public Works Administration
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7310	Publications	-	100	-	100 *
7320	Equipment < 5000	58	-	-	-
		964	1,500	1,300	1,500
<u>Other Expenses</u>					
7500	Postage & Parcel	10,977	12,000	10,000	12,000 *
7550	Miscellaneous Expenses	232	200	200	200 *
		11,210	12,200	10,200	12,200
<u>Capital Outlay</u>					
8000	Computer Software	-	25,000	-	25,000 *
8005	Computer Hardware	-	6,500	-	6,500 *
8010	Furniture and Fixtures	363	-	-	-
		363	31,500	-	31,500
Total Public Works Administration Expenses		4,181,543	4,272,597	4,291,726	4,416,990

50 - Public Works
100 - Public Works Administration
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	American Public Works Association	300
	American Water Works Association	150
	Illinois City/County Management Association	500
	Illinois Public Works Mutual Aid Network	250
	International City/County Management Association	1,000
	NIPSTA Membership	3,000
Account:5325 - Training	American Public Works Association (APWA) Expo	200
	APWA, NW Municipal Conference & Other Seminars	300
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	100
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	13,451
Account:6015 - Communication Services	Cell Phone	1,200
Account:6025 - Administrative Services	Sanitation Contract Charges for Utility Billing	6,500
Account:6040 - Waste Hauling & Debris Removal	Contract for Garbage, Recycling & Yard Waste	4,150,000
Account:6110 - Printing Services	Curbside Calendar Printing	8,500
	Other Printings	1,000
Account:6195 - Misc Contractual Services	Port-O-Potty	3,000
Account:6300 - R&M Software	ARC GIS Server Renewal (Asset Mgmt. Software)	2,000
Account:6305 - R&M Equipment	HP Plotter GL 4000	1,700
Account:7300 - Uniforms	Clothing Allowance	300
Account:7310 - Publications	Trade Publications	100
Account:7500 - Postage & Parcel	Curbside Calendar Mailings	4,000
	Other Mailings	1,000
	Refuse Billing Postage	7,000
Account:7550 - Miscellaneous Expenses	Sheriff's Work Alternative & Electric Recycling Program	200
Account:8000 - Computer Software	Asset Management/ Work Order Software	25,000
Account:8005 - Computer Hardware	Server (Virtual Server and License) (Asset Mgmt. Software)	6,500



2014 Budget
PUBLIC WORKS AND ENGINEERING
ENGINEERING DIVISION

PERSONNEL EXHIBIT

Department: PW & Engineering Div: PW & Engineering/General Fund Div: No: 50.510

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Director of Public Works and Engineering	0.50	0.50	0.50
Civil Engineer	4.00	4.00	4.00
Secretary	1.00	1.00	1.00
Total Full Time Equivalent (FTE) Employees:	5.50	5.50	5.50

50 - Public Works
510 - Engineering
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	515,293	536,650	499,523	530,702
5020	Overtime - Non Supervisory	8,221	6,942	16,000	16,000
5060	Compensated Absences	3,360	-	-	-
		526,874	543,592	515,523	546,702
<u>Taxes and Benefits</u>					
5200	FICA Contribution	38,528	40,454	38,487	41,160
5205	IMRF Contribution	71,564	77,386	76,810	78,862
5220	PPO Insurance Contribution	28,436	29,937	27,860	29,719
5225	HMO Insurance Contribution	53,277	54,778	46,157	48,502
5230	Dental Insurance Contribution	4,252	4,543	3,884	3,867
5235	Life Insurance Contribution	432	432	437	432
5240	Workers Compensation	3,693	3,056	3,640	2,952
5245	Unemployment Compensation	1,705	805	698	416
5250	Uniform Allowance	400	400	400	400
5255	Excess Sick Hour Payout	1,993	1,993	2,061	1,993
5260	RHS Plan Payout	2,664	2,664	2,691	4,752
		206,943	216,448	203,125	213,055
<u>Other Employee Costs</u>					
5310	Membership Dues	1,828	1,200	1,200	1,200 *
5320	Conferences	1,776	1,500	1,500	1,500 *
5325	Training	1,650	1,200	1,200	1,200 *
5335	Travel Expenses	62	200	200	200 *
		5,316	4,100	4,100	4,100
<u>Insurance</u>					
5535	Departmental P&L Charges	8,388	12,791	12,791	12,593 *
		8,388	12,791	12,791	12,593
<u>Contractual Services</u>					
6000	Professional Services	2,375	2,500	2,500	2,500 *
6015	Communication Services	4,314	2,700	4,800	4,800 *
		6,689	5,200	7,300	7,300
<u>Other Services</u>					
6110	Printing Services	60	100	-	100 *
6115	Licensing/Titles	-	310	310	-
6120	Recording Fees	-	-	-	-
		60	410	310	100
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	-	-	-	2,300 *
6310	R&M Vehicles	5	-	-	-
		5	-	-	2,300
<u>Commodities</u>					
7000	Office Supplies	1,505	2,500	2,500	2,500
7200	Other Supplies	1,006	1,250	1,250	1,250 *

**50 - Public Works
510 - Engineering
2014 Budget Worksheet**

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
7300	Uniforms	733	1,000	900	1,000	*
7310	Publications	340	250	250	250	*
7320	Equipment < 5000	766	-	70	-	
		4,350	5,000	4,970	5,000	
<u>Other Expenses</u>						
7500	Postage & Parcel	87	150	150	150	*
7550	Miscellaneous Expenses	161	-	2,600	-	
		248	150	2,750	150	
Total Engineering Expenses		758,873	787,691	750,869	791,300	

50 - Public Works
510 - Engineering
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	American Society of Flood Plain Managers	750
	American Public Works Association	200
	American Society of Civil Engineers	250
Account:5320 - Conferences	American Public Works Association National Conference	1,500
Account:5325 - Training	Autocad and Geographic Information Systems Training	1,200
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	200
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	12,593
Account:6000 - Professional Services	Misc Engineering Services	2,500
Account:6015 - Communication Services	Cell Phone	4,800
Account:6110 - Printing Services	Capital Improvement Program Plan Reproduction	100
Account:6305 - R&M Equipment	HP Plotter	1,000
	Kipp 3000 Large Format Copier Scanner	1,300
Account:7200 - Other Supplies	Field Supplies	1,250
Account:7300 - Uniforms	Department Shirts	1,000
Account:7310 - Publications	Engineering Publications & Books	250
Account:7500 - Postage & Parcel	Federal Express	150

50 - Public Works
520 - Geographic Information Systems
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
<u>Other Employee Costs</u>						
5325	Training	1,100	1,000	1,000	1,000	*
		1,100	1,000	1,000	1,000	
<u>Other Services</u>						
6195	Miscellaneous Contractual Services	251,706	227,700	227,700	232,280	*
		251,706	227,700	227,700	232,280	
<u>Repairs and Maintenance</u>						
6300	R&M Software	-	-	-	9,500	*
		-	-	-	9,500	
<u>Commodities</u>						
7000	Office Supplies	216	500	500	500	
7200	Other Supplies	10	250	250	250	*
		226	750	750	750	
Total Geographic Information Systems Expenses		253,032	229,450	229,450	243,530	

50 - Public Works
520 - Geographic Information Systems
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5325 - Training	Geographic Information Systems Training	1,000
Account:6195 - Misc. Contractual Services	Geographic Information Systems Aerial Photography	42,503
	Geographic Information Systems Consortium Fees-MGP Inc.	184,066
	Internet Mapping	5,211
	Trimble Hand Held Service Agreement	500
Account:6300 - R&M Software	ESRI Desktop (Aview 6LM + 4 Single, 1 AINFO)	9,500
Account:7200 - Other Supplies	Field Supplies	250



2014 Budget
PUBLIC WORKS & ENGINEERING
GENERAL SERVICES
STREETS / GROUNDS MAINTENANCE

PERSONNEL EXHIBIT

Dept: PW & Engineering Division: Gen. Services/Streets - Grounds Maint. Div. No: 50.530

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Assistant Director of Public Works & Engineering	0.00	0.25	0.25
Superintendent - General Services	0.50	0.50	0.50
Foreman - Streets & Grounds	1.00	1.00	1.00
Crew Leader	4.00	4.00	4.00
Maintenance Operator	18.00	18.00	18.00
Seasonal Employee	3.00	3.00	3.00
Total Full Time Equivalent (FTE) Employees:	26.50	26.75	26.75

Note: There are 12 Seasonal Employees each counting as 0.25 FTE.

50 - Public Works
530 - Streets & Grounds Maintenance
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	1,498,192	1,589,176	1,423,478	1,616,208
5010	Temporary Wages	57,324	90,000	90,000	90,000
5020	Overtime - Non Supervisory	74,328	200,000	180,000	200,000
5035	Acting Out of Class & Night Premium	10,763	13,000	13,212	13,000 *
5060	Compensated Absences	1,659	-	-	-
		1,642,266	1,892,176	1,706,690	1,919,208
<u>Taxes and Benefits</u>					
5200	FICA Contribution	121,916	142,182	127,874	145,087
5205	IMRF Contribution	213,156	234,277	243,075	240,169
5220	PPO Insurance Contribution	155,085	158,882	149,073	187,225
5225	HMO Insurance Contribution	173,866	183,788	139,884	156,948
5230	Dental Insurance Contribution	19,631	20,682	17,349	19,718
5235	Life Insurance Contribution	1,800	1,852	1,780	1,927
5240	Workers Compensation	139,795	115,776	140,418	129,215
5245	Unemployment Compensation	5,390	2,484	2,153	2,484
5250	Uniform Allowance	12,340	9,900	10,830	10,350
5260	RHS Plan Payout	32,495	18,099	15,542	19,395
		875,474	887,922	847,978	912,518
<u>Other Employee Costs</u>					
5310	Membership Dues	826	1,075	1,075	1,075 *
5325	Training	2,541	5,000	3,500	5,000 *
5335	Travel Expenses	-	75	-	75
		3,367	6,150	4,575	6,150
<u>Insurance</u>					
5535	Departmental P&L Charges	65,353	63,919	63,919	65,462 *
		65,353	63,919	63,919	65,462
<u>Contractual Services</u>					
6000	Professional Services	5,985	10,000	7,500	10,000 *
6015	Communication Services	8,438	9,500	9,500	9,500 *
6040	Waste Hauling & Debris Removal	30,686	45,000	45,000	45,000 *
6045	Utility Locate Services	2,698	2,900	2,900	2,900 *
		47,806	67,400	64,900	67,400
<u>Other Services</u>					
6110	Printing Services	-	1,000	500	500 *
6115	Licensing/Titles	100	200	200	200 *
6135.03	Rentals - Equipment	-	750	750	750
6145	Custodial Services	44,190	45,000	45,000	45,000
6170	Tree Maintenance	235,350	400,000	400,000	400,000 *
6175	Tree Plantings	57,167	50,000	150,000	350,100 *
6190	Tow/Storage/Abandoned Fees	480	250	250	250
6195	Miscellaneous Contractual Services	177,274	200,415	165,000	301,627 *
		514,562	697,615	761,700	1,098,427

50 - Public Works
530 - Streets & Grounds Maintenance
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	22,875	1,500	13,000	64,966 *
6315.001	R&M Buildings -City Hall	192,611	238,273	238,000	692,892 *
6315.002	R&M Buildings -Public Works	15,875	5,500	10,000	5,500 *
6315.003	R&M Buildings -Police	4,234	9,000	9,000	9,000
6315.004	R&M Buildings -Fire Station #1	6,463	35,000	35,000	135,000
6315.005	R&M Buildings -Fire Station #2	2,313	2,000	2,000	2,000
6315.006	R&M Buildings -Fire Station #3	46,508	1,200	6,000	5,000
6315.007	R&M Buildings -Library	7,925	7,500	7,500	7,500 *
6315.008	R&M Buildings -EMA	-	2,000	-	2,000 *
6315.009	R&M Buildings -Civic Center Parking Deck	-	1,000	10,000	10,000
6315.999	R&M Buildings -Other	-	156,200	15,000	100,000 *
6325	R&M Street Lights	-	50,000	10,000	25,000
		298,804	509,173	355,500	1,058,858
<u>Commodities</u>					
7000	Office Supplies	419	600	-	600
7020	Supplies - Safety	2,781	3,500	3,500	3,500
7025	Supplies - Custodial	17,734	20,000	18,000	20,000
7030	Supplies - Tools & Hardware	6,666	5,200	5,200	5,200 *
7035	Supplies - Equipment R&M	1,250	1,500	1,500	1,500 *
7045	Supplies - Building R&M	45,988	38,500	40,000	38,500 *
7050	Supplies - Streetscape	7,965	9,000	11,000	9,000 *
7055	Supplies - Street R&M	89,671	100,000	100,000	100,000 *
7055.050	Street Light Supplies	4,978	4,000	5,000	4,000 *
7055.051	Street Sign Supplies	18,231	20,000	20,000	20,000 *
7055.052	Traffic Equipment & Material	-	3,700	22,000	3,700 *
7055.053	Graffiti Removal Supplies	599	1,500	750	1,500
7055.054	Other Supplies	2,328	5,000	2,000	5,000 *
7140	Electricity	129,288	145,000	145,000	145,000
7160	Ice Control	750	3,000	12,000	3,000 *
7200	Other Supplies	307	1,000	3,000	2,250 *
7300	Uniforms	1,207	1,150	750	1,150
7310	Publications	-	100	-	100
7320	Equipment < \$5,000	3,037	5,000	3,500	5,000 *
		333,198	367,750	393,200	369,000
<u>Other Expenses</u>					
7500	Postage & Parcel	-	50	50	50
7550	Miscellaneous Expenses	66	100	100	100
		66	150	150	150
Total Streets & Grounds Maintenance Expenses		3,780,897	4,492,255	4,198,612	5,497,173

50 - Public Works
530 - Streets & Grounds Maintenance
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5035 - Acting Out of Class & Night Premium	Acting Out of Class Pay	6,000
	Night Premium for Permanent 3rd Shift	7,000
Account:5310 - Membership Dues	American Public Works Association Annual Dues	250
	Arborist License	235
	Sam's Club	15
	Tree Consortium	575
Account:5325 - Training	American Public Works Association (APWA) Expo	1,000
	APWA-Snow/Street Maintenance/Leaves/Flag School	500
	Snow & Ice Control Classes	500
	Street Sweeping Classes	500
	Supervisor Training	2,500
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	65,462
Account:6000 - Professional Services	Various Consulting Fees	10,000
Account:6015 - Communication Services	Cellular Phones (32 Total)	9,500
Account:6040 - Waste Hauling & Debris Removal	Hauling of Mud, Concrete and Storm Damage Debris	20,000
	Log and Branch Removal from Public Works Yard	25,000
Account:6045 - Utility Locate Services	Locates for Underground Digging	2,900
Account:6110 - Printing Services	Business Cards, Door Hangers, Work Tickets, etc.	250
	Leaf Collection Posters, Street Sweeping	250
Account:6115 - Licensing/Titles	Commercial Drivers License Renewals	200
Account:6170 - Tree Maintenance	EAB Tree and Stump Removal	200,000
	Parkway Tree Trim, Tree and Stump Removal	200,000
Account:6175 - Tree Plantings	Late Summer Planting Program	60,000
	Spring Tree Planting Program	140,100
	Additional Funding for Tree Planting	150,000
Account:6195 - Misc. Contractual Services	Asphalt Milling	25,000
	Continental Weather	900
	Floor Mats (Including Police)	2,000
	Landscaping Improvements, Bushes, Flowers, etc.	18,000
	Pavement Milling	50,000
	Pest Control	2,515
	Snowplowing	75,000
	Unexpected Expenses - Property Clean Ups	1,000
	Weed spraying, Fertilizing, etc.	25,000
	White Way	1,000
	Northwest Highway Landscaping	100,000
	Fire Station Message Signs	1,212
	Account:6305 - R&M Equipment	Repair of Vacuums, Scrubbers, Compressors, etc.
Small Generators, etc.		5,000
Fire Station Message Signs (3)		54,966
Account 6315.001 - City Hall	4th Floor Flooring	15,000

50 - Public Works
530 - Streets & Grounds Maintenance
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
	Elevator Maintenance Contract	12,892
	Heating, Ventilation and Air Conditioning Maintenance Contract	50,000
	Hot Water Heater Replacement	20,000
	Misc. Remodel jobs	60,000
	City Hall Elevator Modernization	450,000
	Lower Roof of City Hall Replacement	85,000
Account:6315.002 - Public Works	Remodel Front Office	5,500
Account:6315.007 - Library	Maint. Agreement - Heating, Ventilation and Air Conditioning	7,500
Account:6315.008 - EMA	Emergency Management Agency Repairs	2,000
Account:6315.999 - Other	Carpet Cleaning, Window Washing, Electrical, etc.	50,000
	Heating, Ventilation and Air Conditioning, Misc.	50,000
Account:7030 - Supplies - Tools & Hardware	Screws, Nails, Glue and Saws for Carpenter Shop	2,600
	Tools, Bolts, Cables, Oil Mix, etc.	2,600
Account:7035 - Supplies - Equipment R&M	Equipment Repair Supplies & Propane	1,500
Account:7045 - Supplies - Building R&M	Misc. Parts - City Hall	12,000
	Misc. Parts - Fire Stations	17,000
	Misc. Parts - Police Station	4,000
	Misc. Parts - Public Works Building	5,500
Account:7050 - Supplies - Streetscape	Banners for Christmas, Taste, etc.	500
	Bushes, Flowers, Fertilizers	3,000
	Dirt, Seed and Sod for Restoration of Parkway	4,000
	Replacement Straps for Pole Banners	1,500
Account:7055 - Other Supplies	Asphalt	100,000
Account:7055.050 - Street Light Supplies	Light Bulbs for Street & Parking Lots	4,000
Account:7055.051 - Street Sign Supplies	Sign Bank and Poles, Sign Making Material	20,000
Account:7055.052 - Traffic Equipment & Material	Replacement/Repair of Barricades, Batteries & Bulbs	3,700
Account:7055.054 - Other Supplies	Lane Marking Paint	5,000
Account:7160 - Ice Control	Bags of Halite for Ice Control at City Buildings	3,000
Account:7200 - Other Supplies	Board-Ups, Replace Mailboxes	1,500
	Rags & Other Supplies	750
Account:7320 - Equipment < \$5,000	Snowblowers, Pushmowers, Chainsaws	5,000



2014 Budget
PUBLIC WORKS & ENGINEERING
GENERAL SERVICES
VEHICLE MAINTENANCE

PERSONNEL EXHIBIT

Department: PW & Engineering Div: General Services/Vehicle Maintenance Div. No: 50.540

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Superintendent-General Services	0.50	0.50	0.50
Foreman - Vehicle Maintenance	1.00	1.00	1.00
Mechanic	4.00	4.00	4.00
Total Full Time Equivalent (FTE) Employees:	5.50	5.50	5.50

50 - Public Works
540 - Vehicle Maintenance
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	433,946	455,994	455,994	462,312
5010	Temporary Wages	-	-	560	-
5020	Overtime - Non Supervisory	15,702	15,000	20,000	15,000
5035	Acting Out of Class & Night Premium	8,365	5,000	6,500	1,000
5060	Compensated Absences	(4,104)	-	-	-
		453,909	475,994	483,054	478,312
<u>Taxes and Benefits</u>					
5200	FICA Contribution	34,381	36,160	36,160	36,615
5205	IMRF Contribution	64,005	67,670	67,670	68,700
5220	PPO Insurance Contribution	59,836	61,962	61,692	68,541
5225	HMO Insurance Contribution	34,894	35,897	35,897	35,668
5230	Dental Insurance Contribution	5,841	6,027	6,027	7,055
5235	Life Insurance Contribution	437	464	464	464
5240	Workers Compensation	21,410	13,627	13,627	17,966
5245	Unemployment Compensation	1,537	739	736	739
5250	Uniform Allowance	320	690	690	320
5260	RHS Plan Payout	14,418	10,234	10,344	10,344
		237,079	233,470	233,307	246,412
<u>Other Employee Costs</u>					
5310	Membership Dues	631	530	530	530 *
5325	Training	1,824	2,250	2,250	2,250 *
		2,455	2,780	2,780	2,780
<u>Insurance</u>					
5535	Departmental P&L Charges	8,900	4,675	4,675	4,877 *
		8,900	4,675	4,675	4,877
<u>Contractual Services</u>					
6015	Communication Services	2,354	2,400	2,400	2,400 *
6040	Waste Hauling & Debris Removal	951	1,400	1,400	1,400 *
		3,305	3,800	3,800	3,800
<u>Other Services</u>					
6115	Licensing/Titles	3,825	6,000	4,000	4,150 *
6135.031	Rentals - Uniforms	2,472	2,900	2,900	2,900
6195	Miscellaneous Contractual Services	9,616	4,200	4,200	4,200 *
		15,913	13,100	11,100	11,250
<u>Repairs and Maintenance</u>					
6300	R&M Software	-	31,500	31,500	2,995 *
6305	R&M Equipment	8,468	2,000	7,500	4,500 *
6310	R&M Vehicles	49,578	40,000	40,000	40,000
		58,047	73,500	79,000	47,495
<u>Commodities</u>					
7000	Office Supplies	-	200	200	200
7020	Supplies - Safety	390	500	500	500

50 - Public Works
540 - Vehicle Maintenance
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
7030	Supplies - Tools & Hardware	3,213	3,000	3,000	3,000	*
7035	Supplies - Equipment R&M	36,362	30,000	40,000	30,000	*
7040	Supplies - Vehicle R&M	225,822	170,000	170,000	170,000	*
7110	Natural Gas	236	700	700	700	
7120	Gasoline	329,956	350,000	350,000	350,000	
7130	Diesel	134,656	150,000	150,000	150,000	
7200	Other Supplies	622	-	-	-	
7300	Uniforms	675	650	650	650	
7320	Equipment < \$5,000	4,619	8,500	3,000	4,500	*
		736,551	713,550	718,050	709,550	
<u>Other Expenses</u>						
7500	Postage & Parcel	11	-	-	-	
		11	-	-	-	
Total Vehicle Maintenance Expenses		1,516,169	1,520,869	1,535,766	1,504,476	

50 - Public Works
540 - Vehicle Maintenance
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Annual Fee - Municipal Fleet Managers Association	30
	Annual Fee - North American Fleet Association	500
Account:5325 - Training	American Public Works Association Expo	250
	School for Auto & Truck Repair Procedures	2,000
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	4,877
Account:6015 - Communication Services	Cell Phones	2,400
Account:6040 - Waste Hauling & Debris Removal	Pick Up of Parts Cleaner Solvent	900
	Tire Disposal	500
Account:6115 - Licensing/Titles	Annual Fee for Vehicle License Plates	1,200
	Commercial Drivers License Renewals	200
	Fee Charged for Titles on New City Vehicles	750
	Semi-Annual IL Safety Inspections on All Trucks	2,000
Account:6195 - Misc. Contractual Services	Monthly Torch Tank Rental	4,200
Account:6300 - R&M Software	Annual Maintenance on the Fleet Software	2,995
Account:6305 - R&M Equipment	Repairs to Air Compressors, Lifts, Diagnostic Eqpmt.	4,500
Account:7030 - Supplies - Tools & Hardware	Large Air Tools, Tire Tools, etc.	600
	Union Contract Allowance	2,400
Account:7035 - Supplies - Equipment R&M	Small Power Equipment, Propane for Deck Scrubber	30,000
Account:7040 - Supplies - Vehicle R&M	Other Parts & Accessories for All City Departments	170,000
Account:7320 - Equipment < \$5,000	Misc. Fleet Equipment	4,500



2014 Budget **POLICE**

OVERVIEW

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
\$18,427,619	\$19,403,632	\$19,209,240	\$20,451,032	\$18,793,880	\$20,701,216

The mission of the Des Plaines Police Department, through the utilization of a Community Based Policing philosophy, is to protect people and property, and enhance the quality of life for all of our citizens.

Administrative Division

The Administrative Division makes policy, gives direction, and is responsible for the overall management and philosophy of the Des Plaines Police Department. It is also responsible for the fiscal management of the Police Department, which ensures that the security and safety of the public is provided for in an efficient and effective manner.

The Administrative Division also maintains all operational policies and procedures (General Orders) that guide Police Department personnel in carrying out their varied functions and duties. Grant procurement, court services, and annual budget preparation are also administered under this division, as well as management of the entire fleet of vehicles, from their initial purchase and set-up to routine maintenance and repairs.

Operations (Patrol) Division

The Operations Division is comprised of uniformed patrol officers. This division is the largest in the Police Department and provides highly visible twenty-four hour police service. Patrol officers are the department's number one contact with the public and play a major role in Community Based Policing. Besides answering calls for service, patrol officers are tasked with various initiatives that are designed to reduce crime, improve traffic safety, and provide high visibility patrol to infrastructures that are considered threats to Homeland Security.

Criminal Investigations Division

The Criminal Investigations Division conducts follow-up investigations for crimes that have been reported to the Police Department. Detectives work closely with patrol officers and investigators from other communities to exchange information and develop leads to help resolve pending cases. Tactical Officers primarily focus on gang and narcotics investigations through aggressive enforcement initiatives.



2014 Budget **POLICE**

Support Services Division

The Support Services Division provides 'behind the scenes' functions that assist in the overall operation of the Police Department. The Records Section provides statistical data, maintains records for every facet of the Police Department, and coordinates the school crossing guard program. The Training Section is responsible for all department-wide training, and also coordinates the testing and hiring process for new officers. Community Service Officers provide essential services to the City through parking enforcement and animal control. Additionally, all special events are coordinated through this division to ensure that proper police and volunteer staffing is consistent with traffic control and security needs. The Community Action Team is a visible presence in the City from an enforcement and public relations perspective, and interacts with the community to improve communication with our citizens in order to achieve a reduction in crime.



2014 Budget **POLICE**

2013 MAJOR ACCOMPLISHMENTS

1. The Police Department continues to work with the City's Information Technology (IT) Department to upgrade wireless technology projects. The surveillance camera network was completed and personnel in the station are able to view activity taking place within the downtown and Cumberland train stations and its platforms.
2. Personnel deployment continues to be reviewed for optimal service delivery. During the past year, several officers have been on medical leave for a variety of illnesses or injuries and their positions have been covered by the reassignment of personnel from specialty positions. This has been done to prevent extensive overtime compensation and meet minimum staffing requirements.
3. Throughout the year, the Police Department has worked with Midwest Gaming and the Illinois Gaming Board to establish security protocols at the Rivers Casino and has developed an Incident Action Plan to deal with any type of incident that could occur at the casino. This partnership has also resulted in the amendment of the Criminal Trespass Ordinance within the City Code to more accurately address those individuals in the Self-Exclusion Program.
4. The Police Department implemented the new Cook County interoperable radios in conjunction with NSECC. The old radio frequency was narrow-banded and is currently being used as a backup communications network in case the Cook County radio frequency fails.
5. Lexipol was purchased in order to revise our current policy and procedures manual. The old policies are being updated and should be distributed by the end of the year.
6. A review and reorganization of all volunteer programs was conducted, resulting in a more streamlined and efficient system.
7. Customer service has been improved through random quality checks.
8. Due to several internal changes within the Police Department, morale has greatly improved.

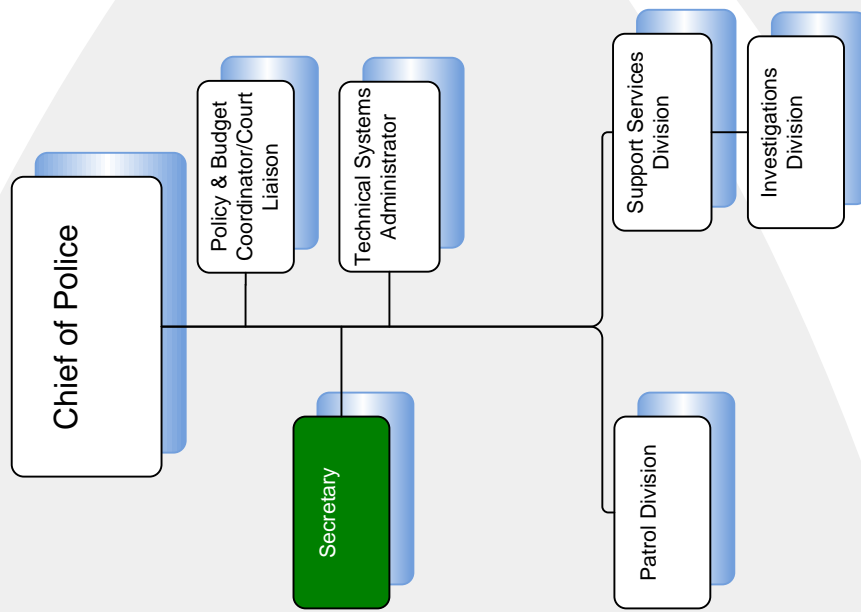


2014 Budget POLICE

2014 GOALS AND OBJECTIVES

1. Improve information technology programs
 - Continue to upgrade current programs to interface with City projects
 - Integrate training component for Lexipol
2. Assess Rivers Casino's impact on police services
 - Review calls for service
 - Implement strategies to reduce calls for service
3. Reduce and control criminal activity
 - Command and supervisory accountability
 - Quality of life offenses
 - Use of reorganized power shift to impact gang and narcotics activity
4. Maximize operational efficiency
 - Establish a solvability case screening process
 - Personnel/ resource allocation
 - Operational accountability at all supervisory levels
5. Establish, maintain and enhance community partnerships
 - Reorganize Neighborhood Watch and volunteer programs
 - Community involvement in the Police Department's agenda

Police Department - Administration





2014 Budget
POLICE - POLICE ADMINISTRATION

PERSONNEL EXHIBIT

Department: Police Div: Police Administration Div. No: 60.100

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Chief	1.00	1.00	1.00
Policy & Budget Coordinator/ Court Liaison	1.00	0.00	1.00
Secretary/Police	1.00	1.00	1.00
Fleet & Technical Services Coordinator	1.00	0.00	0.00
Technical Systems Administrator	0.00	0.00	1.00
Lab/Property Specialist	1.00	0.00	0.00
Total Full Time Equivalent (FTE) Employees:	<hr/> 5.00	2.00	4.00

Note: The Policy & Budget Coordinator/Court Liaison and Technical Systems Administrator positions have been reclassified from the Support Services Division

60 - Police
100 - Police Department Administration
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	328,213	207,740	192,454	369,153
5020	Overtime - Non Supervisory	11,409	-	-	9,000
5025	Secondary Employment	11,525	-	-	-
5060	Compensated Absences	(2,576)	-	-	-
		348,570	207,740	192,454	378,153
<u>Taxes and Benefits</u>					
5200	FICA Contribution	23,269	6,743	6,523	20,440
5205	IMRF Contribution	47,841	29,602	26,758	56,755
5210	Police Pension Contribution	62,991	-	-	-
5220	PPO Insurance Contribution	55,759	31,840	30,169	70,246
5225	HMO Insurance Contribution	18,737	-	-	-
5230	Dental Insurance Contribution	3,198	1,261	1,321	3,384
5235	Life Insurance Contribution	338	184	187	367
5240	Workers Compensation	5,698	2,614	3,116	4,595
5245	Unemployment Compensation	1,373	653	566	266
5250	Uniform Allowance	-	875	1,575	4,417
5260	RHS Plan Payout	57,133	2,066	2,087	2,066
		276,337	75,838	72,302	162,536
<u>Other Employee Costs</u>					
5310	Membership Dues	1,100	1,575	1,720	1,425 *
5320	Conferences	-	1,500	1,500	1,500 *
5325	Training	1,113	2,000	1,000	1,000 *
5335	Travel Expenses	-	100	50	100 *
		2,213	5,175	4,270	4,025
<u>Insurance</u>					
5535	Departmental P&L Charges	7,158	6,142	6,142	5,910 *
		7,158	6,142	6,142	5,910
<u>Contractual Services</u>					
6015	Communication Services	3,484	1,100	2,000	4,000 *
		3,484	1,100	2,000	4,000
<u>Repairs and Maintenance</u>					
6300	R&M Software	-	-	-	930 *
6305	R&M Equipment	1,583	-	-	-
6310	R&M Vehicles	1,269	-	-	-
6315.003	Police	155	-	-	-
		3,006	-	-	930
<u>Commodities</u>					
7000	Office Supplies	2,610	1,000	1,000	1,000 *
7200	Other Supplies	7,930	500	200	500
7320	Equipment < \$5,000	1,706	-	-	-
		12,246	1,500	1,200	1,500

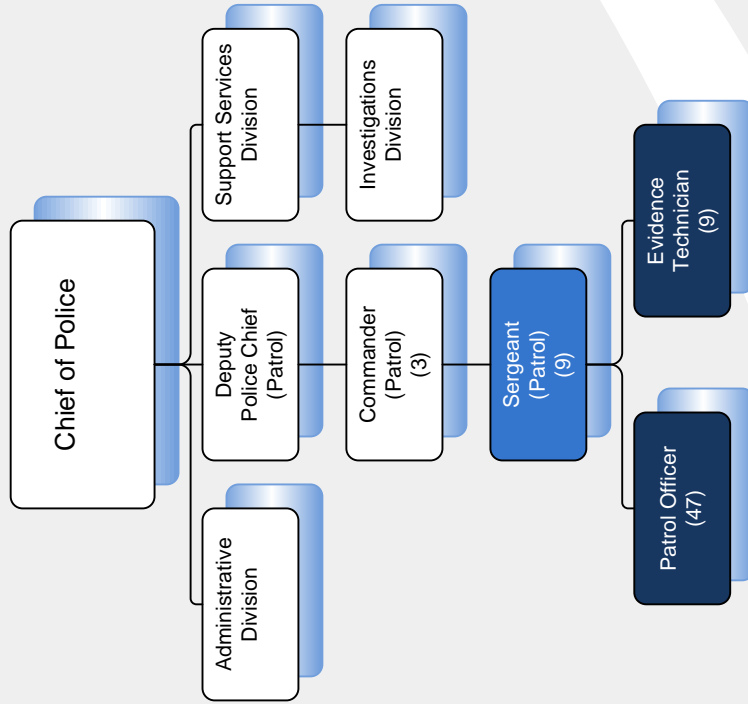
60 - Police
100 - Police Department Administration
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Other Expenses					
7500	Postage & Parcel	578	150	150	150 *
		578	150	150	150
Total PD Administration Expenses		653,592	297,645	278,518	557,204

60 - Police
100 - Police Department Administration
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	IL Association of Chiefs of Police	225
	International Association of Chiefs of Police-Internet	1,100
	International Association of Chiefs of Police	100
Account:5320 - Conferences	International Assoc. of Chiefs of Police Conference	1,500
Account:5325 - Training	Illinois Chief's Training	500
	Illinois Law Enforcement Alarm System (ILEAS)	500
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	100
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	5,910
Account:6015 - Communication Services	Departmental Cell Phones, iPad (2)	4,000
Account:6305 - R&M Software	Telrex Voice Recording Software	930
Account:7000 - Office Supplies	Stationary Copy Paper, Pens, Pencils	1,000
Account:7500 - Postage & Parcel	Stamps, Shipping, Package Delivery, Postage Meter	150

Police Department - Uniformed Patrol



MAP 240

MAP 241

FY2014



2014 Budget
POLICE - UNIFORMED PATROL

PERSONNEL EXHIBIT

Department: Police Div: Uniformed Patrol Div. No: 60.610

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Deputy Chief	1.00	1.00	1.00
Commander	3.00	3.00	3.00
Sergeant/UP	9.00	9.00	9.00
Patrolman/SP (9 ET)	10.00	9.00	9.00
Patrolman/K9	0.00	0.00	1.00
Patrolman/UP	45.00	46.00	46.00
Total Full Time Equivalent (FTE) Employees:	68.00	68.00	69.00

Note: The canine officer is a new position added during the 2014 budget process.

60 - Police
610 - Uniformed Patrol
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	5,906,600	6,204,004	5,738,154	6,468,244
5015	Overtime - Supervisory	83,290	58,000	85,114	58,000
5020	Overtime - Non Supervisory	333,126	365,425	382,886	365,425
5025	Secondary Employment	20,533	15,000	18,911	15,000
5030	Court Pay	113,868	115,000	118,762	115,000
5035	Acting Out of Class & Night Premium	34,874	50,000	33,044	50,000
5060	Compensated Absences	10,115	-	-	-
		6,502,405	6,807,429	6,376,871	7,071,669
<u>Taxes and Benefits</u>					
5200	FICA Contribution	84,017	99,916	86,462	104,138
5210	Police Pension Contribution	2,459,588	2,598,643	2,598,643	2,974,430
5220	PPO Insurance Contribution	829,416	901,650	855,816	987,856
5225	HMO Insurance Contribution	221,341	212,575	205,811	183,489
5230	Dental Insurance Contribution	63,360	44,404	68,006	72,170
5235	Life Insurance Contribution	5,463	5,562	5,670	5,767
5240	Workers Compensation	138,608	112,784	138,212	137,263
5245	Unemployment Compensation	22,679	9,890	8,571	5,025
5250	Uniform Allowance	43,400	53,100	53,100	46,125
5260	RHS Plan Payout	147,183	94,644	190,311	97,211
		4,015,053	4,133,168	4,210,602	4,613,474
<u>Other Employee Costs</u>					
5310	Membership Dues	1,130	1,730	1,110	1,110 *
5320	Conferences	-	1,500	-	1,000
5325	Training	16,847	54,750	54,750	47,400 *
5335	Travel Expenses	523	400	400	500 *
		18,501	58,380	56,260	50,010
<u>Insurance</u>					
5535	Departmental P&L Charges	76,803	78,131	78,131	83,971 *
		76,803	78,131	78,131	83,971
<u>Contractual Services</u>					
6015	Communication Services	6,484	44,000	13,000	85,620 *
6035	Dispatch Services	1,660,502	1,661,356	1,384,094	1,115,990 *
		1,666,986	1,705,356	1,397,094	1,201,610
<u>Other Services</u>					
6110	Printing Services	300	200	200	200
6195	Miscellaneous Contractual Services	488	750	-	-
		788	950	200	200
<u>Repairs and Maintenance</u>					
6300	R&M Software	-	900	1,619	900 *
		-	900	1,619	900
<u>Commodities</u>					
7000	Office Supplies	5,156	4,000	4,000	4,000 *
7120	Gasoline	388	-	785	-

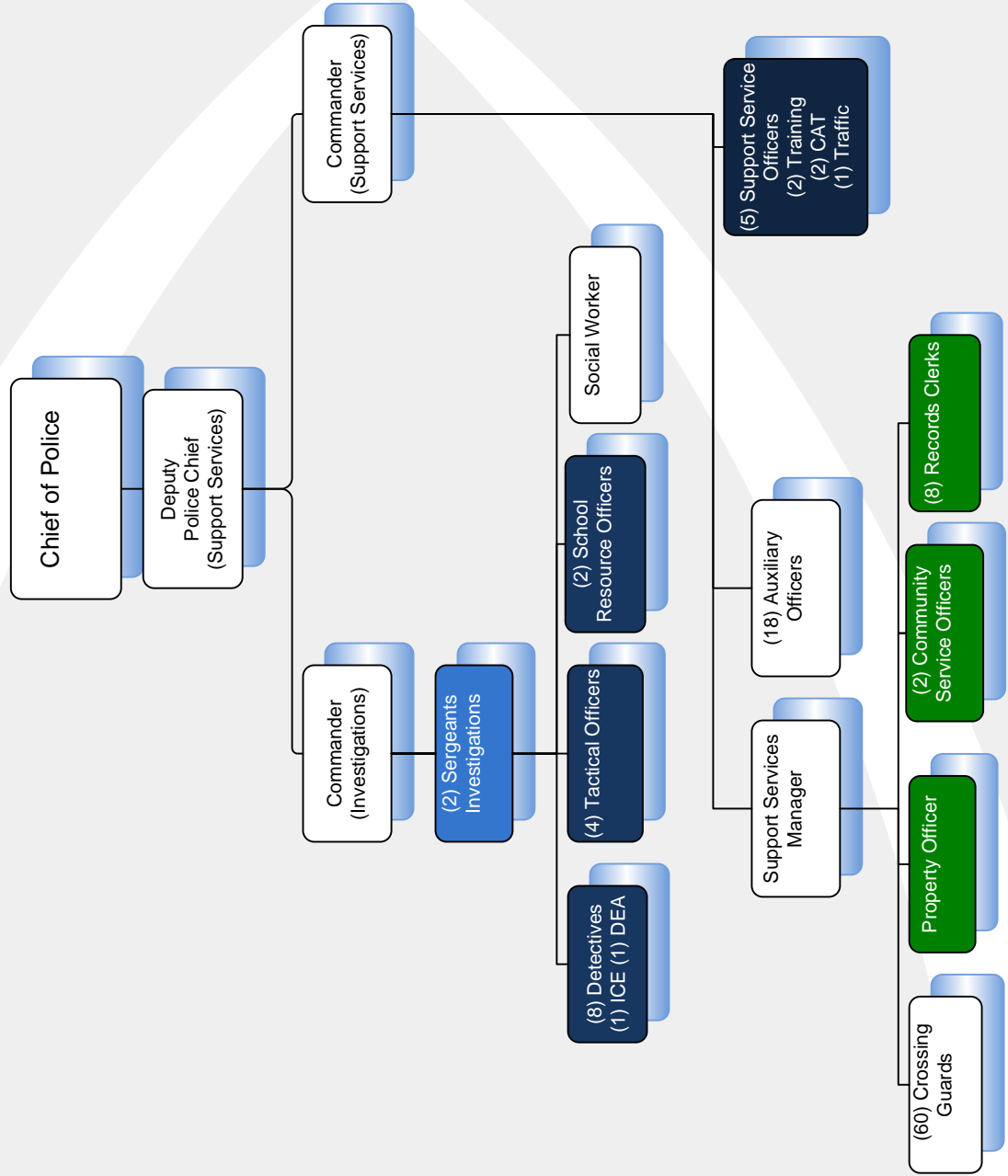
60 - Police
610 - Uniformed Patrol
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7200	Other Supplies	8,484	9,120	9,120	10,095 *
7300	Uniforms	1,126	18,120	18,120	15,000 *
7310	Publications	-	-	-	-
7320	Equipment < \$5,000	702	51,775	1,400	1,400 *
		15,857	83,015	33,425	30,495
<u>Other Expenses</u>					
7500	Postage & Parcel	141	200	200	200
7550	Miscellaneous Expenses	165	-	-	-
		306	200	200	200
Total Uniformed Patrol Expenses		12,296,699	12,867,529	12,154,402	13,052,529

60 - Police
610 - Uniformed Patrol
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Cook County Captains Association	80
	IL Association of Technical Accident Investigators	135
	International Association of Chiefs of Police	120
	The Accident Reconstruction Network	175
	The Accreditation Comm. for Traffic Accident Recon.	600
Account:5325 - Training	2 Week Sergeant's School	4,000
	Breath Alcohol Certification	300
	Defensive Driving	1,500
	Evidence Tech Training	4,700
	Interviews & Interrogations	2,400
	Field Training Officer School	1,000
	Police Academy Training (7)	21,000
	Report Writing Class	500
	Staff and Command School	12,000
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	500
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	83,971
Account:6015 - Communication Services	Cook County Radio System	31,200
	Departmental Cell Phones, iPad (Deputy Chief)	8,360
	In-Squad Cell Phones	4,800
	Northern Illinois Police Alarm Language Line	1,000
	IPSAN Mobile Data Computer	21,000
	AT&T GMS Data Connection (PD Tracker)	900
	Broadband Cards for Police MDC	18,360
Account:6035 - Dispatch Services	Dispatch Services - 82% of City's Call Volume	1,115,990
Account:6300 - R&M Software	Traffic Reconstruction Software	900
Account:7000 - Office Supplies	Paper, Pens, Pencils, Etc.	4,000
Account:7200 - Other Supplies	Evidence Tech Supplies	8,520
	In-Squad cell phone chargers (10 pack)	225
	In-Squad cell phone cradles	750
	Vehicle Specification Sheets	600
Account:7300 - Uniforms	Police Uniforms, New Hires (7)	14,000
	Replace Damaged Uniforms	1,000
Account:7320 - Equipment < \$5,000	Evidence Tech Equip.- Traffic Data System (TDS)	1,400

Police Department - Support Services



MAP 240

MAP 241

AFSCME

FY2014



2014 Budget
POLICE - CRIMINAL INVESTIGATION

PERSONNEL EXHIBIT

Department: Police Div: Criminal Investigations Div. No: 60.620

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Commander	1.00	1.00	1.00
Detective Sergeant	1.00	2.00	2.00
Detective (8 Detectives, 1 DEA, 1 Customs)	12.00	10.00	10.00
Patrolman/CI (4 Delta, 2 SRO's)	5.00	6.00	6.00
Police Social Worker	1.00	1.00	1.00
Total Full Time Equivalent (FTE) Employees:	20.00	20.00	20.00

60 - Police
620 - Criminal Investigation
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	1,665,999	1,906,751	1,482,858	1,934,589
5015	Overtime - Supervisory	36,095	35,000	44,043	40,000
5020	Overtime - Non Supervisory	131,025	167,075	213,429	167,075
5025	Secondary Employment	1,775	3,296	-	3,296
5030	Court Pay	25,721	40,000	30,440	40,000
5035	Acting Out of Class & Night Premium	190	1,000	-	1,000
5060	Compensated Absences	(9,757)	-	-	-
		1,851,048	2,153,122	1,770,770	2,185,960
<u>Taxes and Benefits</u>					
5200	FICA Contribution	29,311	33,612	28,792	35,729
5205	IMRF Contribution	11,355	12,506	12,177	12,768
5210	Police Pension Contribution	770,491	763,924	763,924	849,650
5220	PPO Insurance Contribution	250,657	272,946	204,074	243,845
5225	HMO Insurance Contribution	55,632	64,426	68,040	103,739
5230	Dental Insurance Contribution	19,607	13,884	17,917	22,367
5235	Life Insurance Contribution	1,464	1,609	1,397	1,577
5240	Workers Compensation	38,999	33,126	35,599	39,129
5245	Unemployment Compensation	7,423	2,941	2,549	1,439
5250	Uniform Allowance	8,625	15,125	15,125	15,025
5260	RHS Plan Payout	44,679	51,317	36,649	40,055
		1,238,244	1,265,416	1,186,243	1,365,323
<u>Other Employee Costs</u>					
5310	Membership Dues	65	4,240	4,240	4,245 *
5325	Training	9,203	5,925	5,925	8,625 *
5335	Travel Expenses	56	150	100	150 *
		9,324	10,315	10,265	13,020
<u>Insurance</u>					
5535	Departmental P&L Charges	23,900	21,995	21,995	21,533 *
		23,900	21,995	21,995	21,533
<u>Contractual Services</u>					
6015	Communication Services	9,653	9,650	11,550	16,080 *
		9,653	9,650	11,550	16,080
<u>Other Services</u>					
6110	Printing Services	113	-	-	-
6135.999	Rentals - Other	-	500	850	1,000 *
6195	Miscellaneous Contractual Services	5,801	8,875	8,875	14,075 *
		5,914	9,375	9,725	15,075
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	-	250	-	250
		-	250	-	250
<u>Commodities</u>					
7000	Office Supplies	2,692	2,000	2,000	2,000
7200	Other Supplies	10	-	-	-

60 - Police
620 - Criminal Investigation
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7300	Uniforms	-	200	-	200
7310	Publications	348	80	80	80 *
7320	Equipment < \$5,000	1,677	500	250	500 *
		4,728	2,780	2,330	2,780
<u>Other Expenses</u>					
7500	Postage & Parcel	556	250	100	250
		556	250	100	250
Division Total: Criminal Investigation		3,143,367	3,473,153	3,012,978	3,620,271

60 - Police
620 - Criminal Investigation
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	American Association of Financial Crimes	40
	Association of Police Social Workers	30
	IL Drug Enforcement Officers Association	125
	International Association of Financial Crimes Investigators	150
	Major Case Assist Team (MCAT)	3,300
	Midwest Homicide Investigators Association	100
	North Suburban Juvenile Officers Association	220
	Professionals Against Confidence Crime	200
	School Resource Officer Association	80
Account:5325 - Training	Advanced Financial Crimes	850
	Basic Financial Crimes	850
	Basic Narcotics Investigator	1,500
	Criminal Investigation	1,725
	Interviews & Interrogations	800
	School Resource Officer Training	500
	Social Worker Training	1,600
	Voice Stress Analyzer	800
	Account:5335 - Travel Expenses	Mileage, Tolls, Parking
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	21,533
Account:6015 - Communication Services	Departmental Cell Phones, iPad (3)	16,080
Account:6135 - Rentals - Other	Rental of Surveillance Vehicles	1,000
Account:6195 - Miscellaneous Contractual Services	Critical Reach	725
	Entersect	1,300
	Leads Online (Pawnshop Database)	5,200
	Lexis Nexis Risk	3,500
	Omniscout	600
	Transunion	1,200
	West Group	1,400
	Yahoo	150
Account:7310 - Publications	State's Attorney Appellate Delivery	80
Account:7320 - Equipment < \$5,000	Office Equipment	500



2014 Budget
POLICE - SUPPORT SERVICES

PERSONNEL EXHIBIT

Department: Police Div: Support Services Div. No: 60.630

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Deputy Chief	1.00	1.00	1.00
Support Services Commander	1.00	1.00	1.00
Patrolman/SP (2 CAT, 2 Training, 1 Traffic Ofc)	4.00	5.00	5.00
Support Services Manager	1.00	1.00	1.00
Fleet & Technical Services Coordinator	0.00	1.00	0.00
Court Liaison/Policy & Budget Coordinator	0.00	1.00	0.00
Community Service Officer	7.00	7.00	7.00
Records Clerk	8.00	8.00	8.00
Lab/Property Specialist	0.00	1.00	1.00
Total Full Time Equivalent (FTE) Employees:	<hr/> 22.00	<hr/> 26.00	<hr/> 24.00

Note: The Policy & Budget Coordinator/Court Liaison and Fleet & Technical Services Coordinator positions have been reclassified to the Administration Division

60 - Police
630 - Support Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	1,452,024	1,954,601	1,653,871	1,736,021
5010	Temporary Wages	249,064	270,000	174,526	200,000 *
5015	Overtime - Supervisory	610	-	-	-
5020	Overtime - Non Supervisory	48,811	51,129	66,772	42,129
5025	Secondary Employment	58,136	40,000	60,132	40,000
5030	Court Pay	1,475	1,500	-	-
5035	Acting Out of Class & Night Premium	1,750	8,500	-	8,500
5060	Compensated Absences	383	-	-	-
		1,812,251	2,325,730	1,955,301	2,026,650
<u>Taxes and Benefits</u>					
5200	FICA Contribution	97,591	132,512	108,139	114,953
5205	IMRF Contribution	127,128	178,183	174,298	152,823
5210	Police Pension Contribution	249,084	298,948	298,948	325,920
5220	PPO Insurance Contribution	266,264	356,486	320,689	326,085
5225	HMO Insurance Contribution	75,039	96,481	91,139	102,362
5230	Dental Insurance Contribution	21,790	18,366	24,781	25,220
5235	Life Insurance Contribution	1,631	2,182	1,946	1,879
5240	Workers Compensation	35,340	25,120	34,103	27,600
5245	Unemployment Compensation	5,980	2,674	2,317	1,383
5250	Uniform Allowance	6,625	11,225	11,225	11,225
5260	RHS Plan Payout	166,385	35,702	31,013	32,259
		1,052,857	1,157,879	1,098,598	1,121,709
<u>Other Employee Costs</u>					
5310	Membership Dues	11,470	10,150	10,150	9,830 *
5320	Conferences	-	1,500	-	1,000
5325	Training	23,226	32,700	25,000	24,390 *
5335	Travel Expenses	94	150	100	150 *
		34,790	44,500	35,250	35,370
<u>Insurance</u>					
5535	Departmental P&L Charges	29,879	27,421	27,421	27,788 *
		29,879	27,421	27,421	27,788
<u>Contractual Services</u>					
6000	Professional Services	5,100	8,125	3,125	3,125 *
6015	Communication Services	12,714	11,500	10,000	11,060 *
		17,814	19,625	13,125	14,185
<u>Other Services</u>					
6110	Printing Services	11,051	15,000	14,000	14,000 *
6185	Animal Control	31,558	37,000	35,000	40,000 *
6190	Tow/Storage/Abandoned Fees	1,008	2,500	1,500	2,500
6195	Miscellaneous Contractual Services	8,610	21,650	21,650	21,050 *
		52,227	76,150	72,150	77,550
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	7,253	10,850	8,800	11,250 *

60 - Police
630 - Support Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
6310	R&M Vehicles	3,190	10,100	5,000	9,500	*
6345	R&M Police Range	900	9,000	9,000	8,300	*
		11,344	29,950	22,800	29,050	
Commodities						
7000	Office Supplies	11,121	11,000	11,000	11,000	
7010	Supplies - Community Relations	12,279	18,000	17,000	18,000	*
7015	Supplies - Police Range	40,210	64,130	64,130	64,130	*
7035	Supplies - Equipment R&M	281	-	-	-	
7055.051	Street Sign Supplies	-	1,300	700	1,300	*
7120	Gasoline	24	-	-	-	
7200	Other Supplies	5,629	13,540	12,000	15,000	*
7300	Uniforms	17,646	10,400	10,400	18,900	*
7310	Publications	1,470	1,380	2,793	2,680	*
7320	Equipment < \$5,000	9,810	6,000	3,000	6,000	*
		98,471	125,750	121,023	137,010	
Other Expenses						
7500	Postage & Parcel	109	500	300	500	
7525	Meals	4,950	5,000	1,700	1,200	*
7550	Miscellaneous Expenses	592	200	314	200	
		5,651	5,700	2,314	1,900	
Capital Outlay						
8010	Furniture & Fixtures	300	-	-	-	
		300	-	-	-	
Total Support Services Expenses		3,115,583	3,812,705	3,347,982	3,471,212	

60 - Police
630 - Support Services
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5010 - Temporary Wages	Crossing Guards	200,000
Account:5310 - Membership Dues	Crime Free Housing	200
	IL Crime Prevention Association (ICPA)	100
	Illinois Law Enforcement Trainers Assoc. (ILETA)	80
	Illinois Law Enforcement Alarm System (ILEAS)	360
	Northeast Multi Regional Training (NEMRT)	9,000
	Sam's Club	90
Account:5325 - Training	Animal Control Training	200
	Child Safety Seat Install Training (2)	500
	Community Service Officer (CSO) Training	500
	CPR, Defibrillator, Gas Mask Testing	7,690
	Hazardous Materials, Bloodborne Pathogen Training	2,300
	Language Certification-Interlate	500
	Legal Training & Updates (Private Attorney)	5,500
	Lexipol Daily Training Bulletin	7,200
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	150
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	27,788
Account:6000 - Professional Services	Northern IL Police State Trng. Academy Facility Rental	3,125
Account:6015 - Communication Services	Departmental Cell Phones, iPad (Commander)	11,060
Account:6110 - Printing Services	Neighborhood Watch/Crime Prevention	1,500
	Officer Resource Book/General Order Manuals	3,000
	Parking Tickets/Compliance Tickets	3,500
	Photo Reproduction	500
	Police Forms	3,000
	Production-Flyers-Inserts	1,000
	Stationary	1,500
Account:6185 - Animal Control	Skunk Removal Services	2,000
	Animal Storage & Disposal	23,000
	Additional program funding for animal removal	15,000
Account:6195 - Misc Contractual Services	All Traffic Solutions (Speedboards)	8,750
	Battery Charger Contract	300
	Cleaning Company-Aftermath	1,500
	Exterminator-WB McCloud	500
	Lexipol Maintenance Fee	3,600
	Shredding	4,500
	Net Motion (Squad Air Cards)	1,900
Account:6305 - R&M Equipment	Door Lock R & M	1,000
	Fredricksen-Fire Extinguishers - Police Building	400
	Labor for Equip. Out of Contract (Radios, Computers)	3,000
	Microfilm Machine Maintenance - Eastman Kodak	700
	Porter Lee-Beast (Evidence & Property System)	850
	R&M of Truck Scale	2,300

60 - Police
630 - Support Services
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
	Radar & Laser Repair/Certification	2,000
	Recertification of Truck Scale	1,000
Account:6310 - R&M Vehicles	Misc. Squad Repairs	2,000
	Semi-Annual Squad Detail	2,500
	Squad Body Repair	1,500
	Squad Car Washes	3,500
Account:6345 - R&M Police Range	Police Range (Lead removal, Filter Replacement)	4,300
	Range Maintenance	4,000
Account:7010 - Supplies - Community Relations	Community Relations - Special Events	18,000
Account:7015 - Supplies - Police Range	Ammunition	50,000
	Eye Protection	500
	Hearing Protection	500
	Misc. Range Supplies	3,250
	Outdoor Range Fees	1,880
	Range Targets	2,500
	Tasers	5,500
Account:7055.051 - Street Sign Supplies	Traffic Signage	1,300
Account:7200 - Other Supplies	Key Replacement	1,000
	Animal Control Supplies	1,000
	Community Service Officer Supplies	250
	Department and Citizen Awards/Plaques	2,000
	Fire Extinguishers	750
	First Aid Kits	250
	Flares	2,500
	Hinckley Schmidt	750
	Keg Tag Program-Keg Tags	500
	Misc. Hardware	200
	Personal Protection Kits	200
	Photo/Lab Supplies	500
	Prisoner Blankets	2,000
	Replacement Batteries-Portable Radios	500
	Signs/Banners	200
	Snow Brushes	100
	Traffic Control Supplies	2,000
	Training Aids	300
Account:7300 - Uniforms	Auxiliary Officers (10)	10,000
	Records Clerk Apparel	4,000
	Police Badges-Chicago Badge	2,000
	Police Insignias	400
	Police Officer Replacement Articles	500
	Retirement Badges	1,000
	Uniform Patches	1,000
Account:7310 - Publications	Appellate Court Updates-State's Attorney Appellate	500
	Forum-Chief of Police	40
	IL Law Enforcement & Training Board-Chief of Police	40

60 - Police
630 - Support Services
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
	IL Vehicle Code (IVC) Procedural Manuals	2,000
	Law Update-IL Law Enforcement	100
Account: 7320 - Equipment < \$5,000	Equipment Out of Warranty (Computers, Cameras, Radars)	6,000
Account: 7525 - Meals	Prisoner Meals	1,200

Page Intentionally Left Blank



2014 Budget
HOMELAND SECURITY AND
EMERGENCY MANAGEMENT AGENCY

OVERVIEW

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
\$74,456	\$69,661	\$85,378	\$148,187	\$151,840	\$125,073

Mission - The mission of the Homeland Security and Emergency Management Agency is to protect the City by coordinating and integrating all activities necessary to build, sustain, and improve our capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

Homeland Security and Emergency Management - Homeland Security and Emergency Management is the managerial function charged with creating the framework within our City to reduce its vulnerability to hazards and cope with disasters/events. The Agency achieves these goals while conforming to all Federal and State requirements as an Accredited Illinois Emergency Management Program.

Emergency Operation Center - The Emergency Operations Center (EOC) is a centralized command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions under the National Incident Management System (NIMS) at a strategic level during emergency situations, thus ensuring the continuity of operations within the City.

Incident Management Team - Emergency operations are coordinated by the Mayor, City Manager, EMA Coordinator and Department Heads, working under NIMS principles in the EOC. Crisis management, under the conditions likely to exist during a major emergency or disaster situation, requires rapid evaluation and transmission of information, prompt decision-making, and expeditious response to present or possible dangers.

Citizen Corps Programs - Citizen Corps Programs support all City Departments in the delivery of services to Des Plaines residents and businesses. These groups include:

- Volunteers in Police Service (Citizens on Patrol) - a trained group of volunteers who respond during emergencies and disasters to assist the Police Department in law enforcement support operations.
- Fire Corps – a trained group of volunteers who support the Fire Department by performing non-operational duties, allowing firefighters and emergency medical responders to focus on critical, life-threatening situations.
- Medical Reserve Corps (MRC) – a trained group of volunteers who strive to secure the health and safety of our City by organizing and utilizing medical and non-medical



2014 Budget

HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY

volunteers to prepare for and respond to emergencies, supplementing the City's existing emergency and public health resources during local emergencies and public events.

- Neighborhood Watch – a trained group of residents and business owners whose mission it is to be additional “eyes and ears” of the Police Department in their community.
- Community Emergency Response Team (CERT) – a trained group of residents who become educated about the hazards they face in their community and receive instruction in lifesaving skills.



2014 Budget

HOMELAND SECURITY AND EMERGENCY MANAGEMENT

2013 MAJOR ACCOMPLISHMENTS

Emergency Management

1. The City's Incident Management Team successfully responded to two closely spaced flooding events. The first was significant enough to warrant a Presidential Declaration, impacting over 800 homes and businesses. The second flooding event occurred while still in the recovery stage from the first and while shorter lived, complicated the clean-up and recovery process.
2. In conjunction with IEMA and FEMA, opened and supported a FEMA-run Disaster Recovery Center at 1486 Miner Street. This Center operated to serve citizens in the area from May 21 through June 28, 2013. Approximately 900 residents (including 346 Des Plaines residents) of Northern Cook County availed themselves of the services offered at this Disaster Recovery Center.
3. On April 24 through July 17, FEMA Mobile Recovery Teams worked with the Incident Management Team out of our EOC, contacting either in person, or by leaving information regarding individual public assistance grants and loans, all homes and businesses affected by the flooding.
4. The model utilized by the City's Incident Management Team in working with the FEMA Mobile Teams was judged to be so effective that our Emergency Management Agency has been asked to make a presentation to representatives from communities throughout the State at the annual Illinois Emergency Management Agency Conference in Springfield this September.
5. Our Damage Assessment efforts during the flood using aerial video provided crucial information for the Governor in making his decision to ask for a Presidential Declaration of Disaster.

Citizen Corps

2013 has been a year of reorganization and revitalization of the Citizen Corps programs to more closely align with Chief Kushner's vision for these volunteer programs. Planned changes have included a restructuring of the VIPS program to more closely follow its founding mission of acting as ambassadors for the Police Department, and training and supervision to support this mission.



2014 Budget

HOMELAND SECURITY AND EMERGENCY MANAGEMENT

Fire Corps and COP staff have been actively engaged and responded to call-outs and special events this year numerous times. Through June 30, 2013, the City of Des Plaines has received services from our Citizen Corps volunteers responding to disasters, special events and daily operational issues. Their 4,565 hours of volunteer service, which includes call-outs/responses, training, vehicle and equipment maintenance, administrative duties, etc., translates into \$101,455 worth of work for services received based on the National Chief's Association hourly rate for volunteers in Illinois of \$22.77/hour.



2014 Budget

HOMELAND SECURITY AND EMERGENCY MANAGEMENT

2014 GOALS AND OBJECTIVES

Emergency Management

1. Deliver quarterly emergency management training for Elected Officials.
2. Conduct ICS 300 and ICS 400 (NIMS) training for all Incident Management Team Members, and deputy/assistant department heads.
3. Develop a monthly emergency management newsletter, providing information and education on emergency management topics to elected officials, Incident Management Team members, and deputy/assistant department heads.
4. Conduct a full-scale exercise involving all City departments, meeting our accreditation and grant requirements.
5. Review and update our Emergency Management Program, including the City's Response Plan, to facilitate our State re-accreditation in 2014.
6. Maintain our designation as a Storm Ready Community by conducting a review and update the City's Weather Spotting Program to facilitate recertification by the National Weather Service.
7. Deliver a National Weather Service Weather Spotting Class to Des Plaines employees who perform some or all of their responsibilities out-of-doors.
8. Deliver in a classroom format, IS-15.B: Special Events Contingency Planning for Public Safety Agencies to all City Departments involved in special event planning.

Citizen Corps

1. Continue with the reorganization/revitalization of the Fire Corp, Volunteers in Police Service, Neighborhood Watch and CERT Programs.



2014 Budget
HOMELAND SECURITY AND
EMERGENCY MANAGEMENT AGENCY

PERSONNEL EXHIBIT

Department: HS/EMA Div: EMA Div. No: 65

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Deputy Executive Coordinator	1.00	1.00	1.00
<hr/>			
Total Full Time Equivalent (FTE) Employees:	1.00	1.00	1.00

65 - Emergency Management Agency 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	19,047	51,402	48,688	50,662
5010	Temporary Wages	-	-	8,875	-
5020	Overtime - Non Supervisory	-	-	1,092	-
		19,047	51,402	58,655	50,662
<u>Taxes and Benefits</u>					
5200	FICA Contribution	3,723	3,932	4,487	3,799
5205	IMRF Contribution	8,309	7,628	7,225	7,380
5235	Life Insurance Contribution	-	-	-	76
5240	Workers Compensation	97	89	117	72
5245	Unemployment Compensation	61	28	24	15
		12,189	11,677	11,853	11,342
<u>Other Employee Costs</u>					
5310	Membership Dues	175	175	175	225 *
5325	Training	725	1,720	1,300	2,500 *
5335	Travel Expenses	4	50	10	50 *
5340	Pre-Employment Exams	32	750	350	750 *
		935	2,695	1,835	3,525
<u>Insurance</u>					
5535	Departmental P&L Charges	6,543	6,822	6,822	7,889 *
		6,543	6,822	6,822	7,889
<u>Contractual Services</u>					
6015	Communication Services	5,242	10,390	6,000	12,530 *
		5,242	10,390	6,000	12,530
<u>Other Services</u>					
6110	Printing Services	-	-	-	1,000 *
6195	Miscellaneous Contractual Services	5,000	5,000	5,000	5,000 *
		5,000	5,000	5,000	6,000
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	12,545	42,176	35,000	13,000 *
6310	R&M Vehicles	20	-	-	-
		12,565	42,176	35,000	13,000
<u>Commodities</u>					
7000	Office Supplies	1,408	1,500	1,500	1,500 *
7035	Supplies - Equipment R&M	147	225	1,500	225 *
7200	Other Supplies	2,471	3,000	1,500	4,400 *
7300	Uniforms	6,457	5,000	5,000	5,000 *
7320	Equipment < \$5,000	9,895	7,000	7,000	7,000 *
		20,378	16,725	16,500	18,125
<u>Other Expenses</u>					
7500	Postage & Parcel	-	-	175	-
7550	Miscellaneous Expenses	1,214	1,300	10,000	2,000 *
		1,214	1,300	10,175	2,000

65 - Emergency Management Agency 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Capital Outlay					
8010	Furniture & Fixtures	2,264	-	-	-
		2,264	-	-	-
Total Emergency Management Agency Expenses		85,378	148,187	151,840	125,073

65 - Emergency Management Agency 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Illinois Emergency Services Mgmt. Assoc. (IESMA)	70
	Northern Illinois Emergency Mgmt. Consort. (NIEMC)	90
	Sam's Club	15
	Ground Search and Rescue	50
Account:5325 - Training	Illinois Emergency Mgmt Agency (IEMA)	750
	Illinois Emergency Services Mgmt Assoc. (IESMA)	1,750
Account:5335 - Travel Expenses	Parking, Mileage	50
Account:5340 - Pre-Employment Exams	Background Checks	750
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	7,889
Account:6015 - Communication Services	Comcast	240
	Cook County Radio System	4,800
	Meteorlogix Weather Alert	1,850
	Nextel Phones (3 Blackberry, 1 Flip)	3,500
	Weather Tap	700
	Broadband Card for EOC	1,440
Account:6110 - Printing Services	Printing of training manuals/pamphlets/handouts	1,000
Account:6195 - Misc Contractual Services	Citizen Corp Stipend	2,500
	Emergency Management Agency (EMA) Stipend	2,500
Account:6305 - R&M Equipment	Homeland Security Camera Maintenance	5,000
	R&M of Equipment, Light Trailers, Warning Siren, Etc	3,000
	Siren Maintenance Agreement (11)	4,000
	HP Plotter	1,000
Account:7000 - Office Supplies	Paper, Pens, Pencils, Etc	1,500
Account:7035 - Supplies - Equipment R&M	Repair of Emergency Mgmt. Agency Tools & Equip.	225
Account:7200 - Other Supplies	Disaster Supplies (Flashlights, Vests, Fire Boots)	2,900
	Medical Reserve Corps Supplies	1,500
Account:7300 - Uniforms	Uniforms for Volunteer Personnel	5,000
Account:7320 - Equipment < \$5,000	Emergency Operations Center (EOC)	4,100
	Tools, Equipment	2,900
Account:7550 - Miscellaneous Expenses	Misc Volunteer Expenses	2,000

Page Intentionally Left Blank



2014 Budget
FIRE

OVERVIEW

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
\$15,553,659	\$17,074,997	\$17,879,721	\$17,938,193	\$17,262,521	\$18,124,268

The Fire Department is responsible for working to reduce fires and accidents through prevention and education programs; protecting the lives and property of the people of Des Plaines, and the environment, during fires, rescues, and other emergencies; and providing emergency medical treatment and transportation.

The Department consists of the following three primary divisions:

Emergency Services Division

This Division, in addition to providing firefighting, rescue, and emergency medical services, provides hazardous materials response, water/ice rescue and recovery, vehicle accident extrication, hazard mitigation, and technical rescue services. This Division also participates in regional readiness and responses involving mutual-aid and automatic-aid agreements and cooperative special team activities. The Department’s training function falls within this Division.

Fire Prevention Division

This Division reviews building plans for life-safety hazards and code compliance in remodeling and new construction projects, completes inspections of public and business occupancies to ensure/enforce code and safety compliance, presents fire prevention programs to community organizations, and conducts voluntary home fire safety surveys. In addition, the Division investigates causes and origins of fires, investigates and prosecutes arsons in conjunction with the Police Department, and coordinates fire-safety activities and fire prevention practices with Federal, State, County and other local fire officials.

Administration Division

This Division provides the planning, coordination, control, and support of the many functions performed by the Department. This Division establishes the goals of the Department; develops practices and procedures for emergency and non-emergency operations; and plans for, researches, budgets and purchases all equipment, supplies and services used by the Department. It also coordinates the maintenance and repair of fire stations, equipment, and all vehicles and emergency apparatus. The Administration serves as liaison between the Department and the various branches of City government, as well as other governments and the public.



2013 MAJOR ACCOMPLISHMENTS

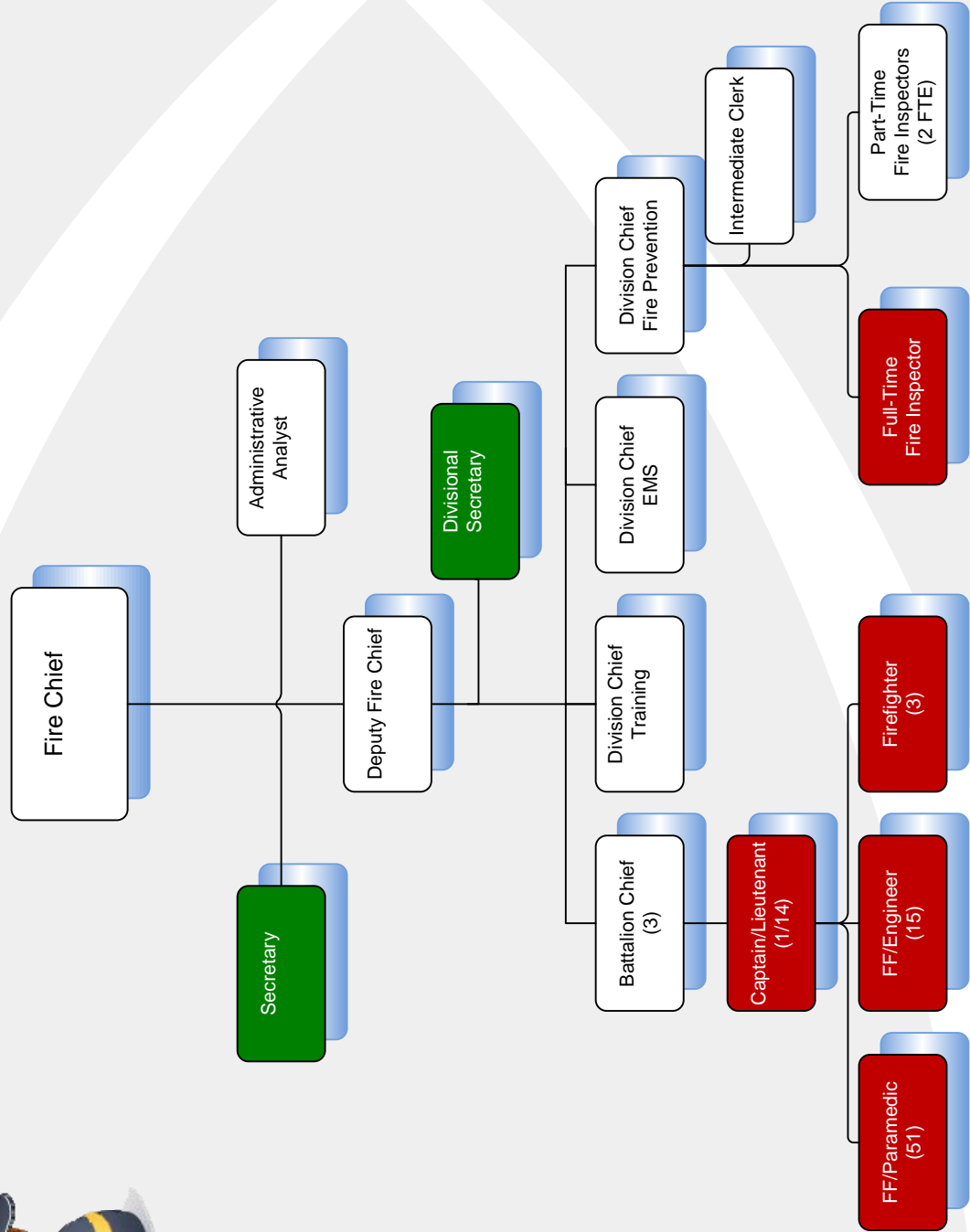
1. The Department led the City's transition from an independent multi-agency 9-1-1 and police/fire dispatching center to a City-owned and operated 911/dispatch center. This involved the dissolution of the previous center and its governing board, and the establishment of a Des Plaines Emergency Telephone System under the authority of the Illinois Commerce Commission. Later, the Department began the transition of Fire Department dispatching to the premier fire department dispatch center in the state, the Regional Emergency Dispatch (RED) Center. The RED Center is made-up of 14 fire department and districts in the north and northwest suburbs. Once the transition is complete, the Des Plaines Fire Department will be the biggest/busiest member department in RED Center. Completion of implementation is anticipated during Summer, 2014.
2. The Department continued its multi-year initiative to elevate the level of command officer training, as company officers participated in over 50 hours of hazard zone management training. Additionally, command-level officers began to incorporate the findings of advanced studies on fire behavior in modern structures into operational procedures.
3. The Department implemented hypothermic resuscitation procedures as part of the regional paramedic program. This new initiative involves paramedics providing in-field systemic cooling of patients revived from cardiac arrest in order to slow metabolism. This has been found to increase long-term survival rates following cardiac arrest episodes. Early analysis indicates that the Department has achieved positive results with this new treatment modality.
4. In April, the City experienced record flooding of the Des Plaines River, with the river cresting at an unprecedented 10.92 feet. The speed with which the river rose was also never seen before. The members of the Fire Department mobilized to fortify Fire Station #1 from flood waters in record time, and also rescued approximately 60 victims from structures, vehicles, and the river during the initial two days of the event.
5. The Department initiated a transition to a more secure and heavy-duty key box – the “Knox Box” – for Department access to buildings throughout the community. Password-accessed key vaults were placed in all response vehicles to provide additional security for the access keys. The heavier Knox Boxes were installed on City facilities, and several businesses also volunteered to transition to the new box.
6. The Department appointed a part-time public education officer to focus on imparting knowledge of safety and fire prevention in the community. Additionally, this officer is responsible for Departmental public relations activities.
7. The Fire Prevention Bureau offices were relocated to the third floor of City Hall, co-located with the Building Department. This provides for more collaboration between the departments, as well as a streamlined and efficient process for permitting and Code compliance.



2014 GOALS AND OBJECTIVES

1. Transition to the RED Center for Dispatching Services
Fully implement the transition of fire department dispatching services which was initiated in 2013. This will involve working in collaboration with the staff of the RED Center to purchase required equipment, hire necessary employees, implement necessary changes and policies, test all systems, assure redundancy, and train staff members.
2. Refine Response Plans
The Department will modify response plans in association with the transition to RED Center, and also to account for increased call volumes, changes in construction practices and fire behavior, revised risk assessments, and improved call-categorization capabilities.
3. Update the City's Fire Prevention Code
The City's current Fire, Life Safety, and Building Codes are adoptions of 2006 versions of model codes with local amendments. In conjunction with the Building Department, the Fire Department will update to the 2012 model codes, and will seek to minimize the amount of local amendments instituted. This will reduce issues that arise due to unfamiliarity with local amendments to the model codes.
4. Development of Long-Range Facilities Plans
Working with the Department of Public Works, the Fire Department will develop a long-range plan for facilities maintenance and repair. Many needs have been identified that will require coordination, planning, and future funding.
5. Continuation of Officer Development Training
The Department will continue working its way through the ranks in this multi-year initiative to elevate the level of command officer training. In 2014, acting company officers will participate in the 50+ hours of hazard zone management training.

Fire Department



IAFF

AFSCME

FY2014

70 - Fire
100 - Fire Department Administration
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	610,111	673,497	673,497	695,874
5020	Overtime - Non Supervisory	2	1,158	1,158	1,158
5060	Compensated Absences	(1,720)	-	-	-
		608,393	674,655	674,655	697,032
<u>Taxes and Benefits</u>					
5200	FICA Contribution	23,256	26,048	25,000	29,602
5205	IMRF Contribution	30,799	36,649	35,500	46,175
5215	Fire Pension Contribution	217,737	160,024	160,024	183,729
5220	PPO Insurance Contribution	104,818	112,614	106,200	112,819
5230	Dental Insurance Contribution	6,391	6,957	6,600	7,994
5235	Life Insurance Contribution	564	584	600	659
5240	Workers Compensation	68,811	59,113	67,600	54,182
5245	Unemployment Compensation	2,475	1,093	950	480
5250	Uniform Allowance	750	3,000	3,000	3,000
5260	RHS Plan Payout	6,978	6,882	10,565	10,468
		462,579	412,964	416,039	449,108
<u>Other Employee Costs</u>					
5310	Membership Dues	8,748	9,068	9,068	9,118 *
5320	Conferences	1,625	3,000	2,750	3,000
5325	Training	1,864	2,200	6,900	5,400 *
5335	Travel Expenses	-	100	200	100
		12,237	14,368	18,918	17,618
<u>Insurance</u>					
5535	Departmental P&L Charges	11,046	11,897	11,897	11,162 *
		11,046	11,897	11,897	11,162
<u>Contractual Services</u>					
6000	Professional Services	940	1,000	600	1,000
6015	Communication Services	4,456	4,600	4,400	4,600 *
		5,396	5,600	5,000	5,600
<u>Other Services</u>					
6110	Printing Services	40	75	50	75 *
		40	75	50	75
<u>Commodities</u>					
7000	Office Supplies	1,132	1,400	1,300	1,400
7120	Gasoline	-	-	-	-
7200	Other Supplies	65	250	250	250
7300	Uniforms	440	500	700	500
7310	Publications	344	500	400	500 *
7320	Equipment < \$5,000	1,143	5,900	6,600	400 *
		3,123	8,550	9,250	3,050
<u>Other Expenses</u>					
7500	Postage & Parcel	-	75	-	75
7550	Miscellaneous Expenses	93	200	-	200
		93	275	-	275

70 - Fire
100 - Fire Department Administration
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Capital Outlay					
8010	Furniture & Fixtures	-	-	1,256	-
		-	-	1,256	-
Total FD Administration Expenses		1,102,907	1,128,384	1,137,065	1,183,920

70 - Fire
100 - Fire Department Administration
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Center for Public Safety Excellence (CPSE) Registered Agency	500
	Fire Accreditation	100
	Illinois Fire Chiefs Association	500
	International Association Fire Chiefs	408
	Metropolitan Fire Chiefs	80
	Mutual Aid Box Alarm System (MABAS) Div. 1 - Annual Dues	2,500
	Mutual Aid Box Alarm System Division 3 - Annual Dues	5,000
	Sam's Club	30
Account:5325 - Training	Mgmt/Labor, Legal, Mgmt Leadership, Incident Mgmt	2,200
	National Fire Service Staff & Command Course	3,200
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	11,162
Account:6015 - Communication Services	Cell Phones	4,600
Account:6110 - Printing Services	Annual Report	75
Account:7310 - Publications	National Fire Protection Association (NFPA) Updates	500
Account:7320 - Equipment < \$5,000	Office Equipment	400



2014 Budget
FIRE - EMERGENCY SERVICES

PERSONNEL EXHIBIT

Department: Fire	Div: Emergency Services	Div. No: 70.710		
		Authorized Positions		
		2012	2013	2014
Title		Authorized	Budget	Budget
Battalion Chief		3.00	3.00	3.00
Captain - Company Officer		1.00	1.00	1.00
Lieutenant - Company Officer		14.00	14.00	14.00
Firefighter - Paramedic		51.00	51.00	51.00
Firefighter - Engineer		15.00	15.00	15.00
Firefighter		3.00	3.00	3.00
Total Full Time Equivalent (FTE) Employees:		87.00	87.00	87.00

70 - Fire
710 - Emergency Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	7,944,875	8,166,747	7,398,847	8,130,486
5015	Overtime - Supervisory	272,639	225,000	300,000	225,000
5020	Overtime - Non Supervisory	530,457	475,000	525,000	475,000
5035	Acting Out of Class & Night Premium	24,331	27,285	27,000	27,831
5060	Compensated Absences	4,842	-	-	-
		8,777,144	8,894,032	8,250,847	8,858,317
<u>Taxes and Benefits</u>					
5200	FICA Contribution	113,663	129,591	114,000	129,365
5215	Fire Pension Contribution	3,315,733	3,423,743	3,423,743	3,866,960
5220	PPO Insurance Contribution	1,386,893	1,529,636	1,325,000	1,442,512
5225	HMO Insurance Contribution	217,651	206,867	221,000	221,889
5230	Dental Insurance Contribution	94,646	99,720	93,500	99,204
5235	Life Insurance Contribution	7,140	7,296	7,207	7,160
5240	Workers Compensation	1,237,092	978,567	1,185,000	880,044
5245	Unemployment Compensation	28,052	12,656	10,969	6,927
5250	Uniform Allowance	61,150	62,500	62,500	58,300
5260	RHS Plan Payout	217,681	101,671	134,382	134,382
		6,679,701	6,552,247	6,577,301	6,846,743
<u>Other Employee Costs</u>					
5310	Membership Dues	21,467	19,837	19,837	20,137 *
5325	Training	46,028	45,200	47,000	47,475 *
5330	In-Service Training	14,353	17,200	17,200	19,142 *
5335	Travel Expenses	51	150	100	150
5345	Post-Employment Exams	25,620	32,000	32,000	32,000 *
		107,519	114,387	116,137	118,904
<u>Insurance</u>					
5535	Departmental P&L Charges	66,350	74,348	74,348	81,193 *
		66,350	74,348	74,348	81,193
<u>Contractual Services</u>					
6000	Professional Services	370	8,500	11,100	2,375 *
6015	Communication Services	5,354	6,000	6,000	23,460 *
6035	Dispatch Services	341,550	341,726	303,825	244,974 *
		347,274	356,226	320,925	270,809
<u>Other Services</u>					
6110	Printing Services	2,559	1,500	1,800	1,500 *
6115	Licensing/Titles	480	1,225	1,225	1,625 *
6140	Leases	1,200	1,200	900	-
		4,240	3,925	3,925	3,125
<u>Repairs and Maintenance</u>					
6300	R&M Software	-	-	-	5,715 *
6305	R&M Equipment	25,680	30,200	30,200	29,000 *
6310	R&M Vehicles	288	200	250	200
		25,968	30,400	30,450	34,915

70 - Fire
710 - Emergency Services
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Commodities					
7000	Office Supplies	1,525	2,200	2,200	2,200
7025	Supplies - Custodial	17,260	16,500	16,500	16,500
7035	Supplies - Equipment R&M	9,411	16,000	14,500	16,000 *
7200	Other Supplies	37,748	33,500	33,500	33,500 *
7300	Uniforms	47,515	30,500	30,500	30,500 *
7310	Publications	44	100	100	100
7320	Equipment < \$5,000	43,939	75,560	68,000	62,945 *
		157,443	174,360	165,300	161,745
Other Expenses					
7500	Postage & Parcel	1,490	1,000	600	1,000
7550	Miscellaneous Expenses	-	275	6,300	275
		1,490	1,275	6,900	1,275
Capital Outlay					
8000	Computer Software	-	-	-	85 *
8010	Furniture & Fixtures	1,571	12,000	12,000	8,000 *
8015	Equipment	-	-	8,000	-
		1,571	12,000	20,000	8,085
Total Emergency Services Expenses		16,168,700	16,213,200	15,566,133	16,385,111

70 - Fire
710 - Emergency Services
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Fire Department Safety Officers Association	325
	Illinois Association of Fire Chiefs	235
	Illinois Fire Apparatus Mechanics Association	40
	Illinois Society of Fire Service Instructors	50
	International Society of Fire Service Instructors	125
	Northeastern Illinois Public Safety Training Academy	
	Membership	18,952
	Northwest Association of Emergency Medical Services (EMS)	50
	Sam's Club	60
	Survey Tool Membership for Online Training	300
Account:5325 - Training	Engine & Truck Operations	3,500
	FF Academy Replacement Hires	10,500
	Fire Apparatus Engineer	3,000
	Fire Officer/Incident Command	11,800
	Peer Fitness	2,000
	Regional Joint Multi-Company Drills - Spring/Fall	5,400
	Special Teams	5,000
	Specialized Rescue/Fire Attack	4,000
	Targeted Training	1,250
	24x7 EMS Computer-Based Training	1,025
Account:5330 - In-Service Training	Emergency Medical - Paramedic System Continuing Education Costs	14,000
	Emergency Medical - Paramedic System Member Fixed Costs	5,142
Account:5345 - Post-Employment Exams	Annual Physicals	32,000
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	81,193
Account:6000 - Professional Services	Firehouse Program	500
	Image Trend: Data Storage/Medical Records Fees	1,875
Account:6015 - Communication Services	Cell Phones (Shift Commanders & Front Line Vehicles)	6,000
	Broadband Router for Fire MDC/Paramedic	8,100
	Broadband Card for Fire (Battalion 9 and Deputy Chief)	2,160
	IPSAN Mobile Data Computer	7,200
Account:6035 - Dispatch Services	Dispatch Services - 18% of City's Call Volume	244,974
Account:6110 - Printing Services	Forms	1,150
	Public CPR Program - Instructional Materials	350
Account:6115 - Licensing/Titles	IL Dept. of Public Health (IDPH) Re-Licensure Fees - EMT-Bs	60
	IL Dept. of Public Health (IDPH) Re-Licensure Fees - Paramedics	640
	Licensing for Ambulances	125
	Fire Data Analytics Tool	800

70 - Fire
710 - Emergency Services
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:6300 - R&M Software	FireHouse CAD Interface Technical Support	1,245
	FireHouse Updates / Technical Support	895
	FireHouse User Licenses	2,200
	Image Trend Field Bridge Support	1,125
	NFIRS Software	250
Account:6305 - R&M Equipment	Annual Upgrade/Repair Dive Equipment	4,000
	Fire Equipment and Annual Ladder Testing	15,000
	Misc Equipment Repair	10,000
Account:7035 - Supplies - Equipment R&M	R&M Supplies for All Firefighting and Emergency Medical Equip.	16,000
Account:7200 - Other Supplies	General Fire Station Supplies	5,000
	Medical Equipment & Supplies for Ambulances and Engines	14,000
	Suppression - Firefighting Foam	5,000
	Suppression - Small Tools & Equipment	4,500
	Training Supplies - Props, etc...	5,000
Account:7300 - Uniforms	Suppression - Fire Gear and Uniforms	30,500
Account:7320 - Equipment < \$5,000	Air Masks Tanks/Parts - Annual Expense	6,000
	Dive - Suits, Tanks & Misc Equipment	5,600
	Hazmat - Equipment	2,500
	Suppression - Nozzles, Adapters, Appliance Replacement	5,000
	Suppression - Tools, PPV Fans, Extrication Equipment	5,600
	Technical Rescue Team (TRT) - Equipment	3,500
	Training - Mannequins, Smoke Machine	2,330
	Ambulance Stretchers (2)	9,200
	Emergency Kits for Staff Cars	23,215
Account:8000 - Computer Software	FireHouse Mobile Preplan	85
Account:8010 - Furniture & Fixtures	Station Furniture Supplies	2,000
	Station #3 apparatus room speaker upgrade	6,000

70 - Fire
720 - Fire Prevention
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	332,147	347,295	320,000	322,228
5015	Overtime - Supervisory	1,609	-	210	-
5020	Overtime - Non Supervisory	2,973	4,300	7,961	4,300
5035	Acting Out of Class & Night Premium	-	4,080	71	4,162
5060	Compensated Absences	317	-	-	-
		337,046	355,675	328,242	330,690
<u>Taxes and Benefits</u>					
5200	FICA Contribution	10,933	13,336	10,300	11,726
5205	IMRF Contribution	7,538	8,295	7,900	3,985
5215	Fire Pension Contribution	121,746	87,274	87,274	99,311
5220	PPO Insurance Contribution	63,158	65,853	57,300	36,486
5230	Dental Insurance Contribution	3,446	3,658	3,028	1,822
5235	Life Insurance Contribution	259	260	262	184
5240	Workers Compensation	29,911	25,035	28,600	22,640
5245	Unemployment Compensation	1,559	513	445	266
5250	Uniform Allowance	1,500	1,500	1,500	1,500
5260	RHS Plan Payout	7,093	7,093	7,410	7,410
		247,143	212,817	204,019	185,330
<u>Other Employee Costs</u>					
5310	Membership Dues	650	400	425	400 *
5325	Training	5,910	9,650	9,650	9,650 *
		6,560	10,050	10,075	10,050
<u>Insurance</u>					
5535	Departmental P&L Charges	7,275	7,237	7,237	7,037 *
		7,275	7,237	7,237	7,037
<u>Contractual Services</u>					
6000	Professional Services	-	-	-	-
6015	Communication Services	2,542	2,250	2,000	2,250 *
		2,542	2,250	2,000	2,250
<u>Other Services</u>					
6110	Printing Services	841	900	2,100	900 *
6115	Licensing/Titles	-	-	-	4,500 *
6135.03	Rentals - Equipment	-	1,600	-	2,200 *
6195	Miscellaneous Contractual Services	300	-	-	-
		1,141	2,500	2,100	7,600
<u>Repairs and Maintenance</u>					
6310	R&M Vehicles	205	50	50	50 *
		205	50	50	50
<u>Commodities</u>					
7000	Office Supplies	1,275	1,300	950	2,200 *
7200	Other Supplies	1,315	1,600	1,600	2,800 *
7300	Uniforms	131	300	300	300

70 - Fire
720 - Fire Prevention
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7310	Publications	1,814	1,230	1,150	1,230 *
7320	Equipment < \$5,000	576	1,000	1,000	5,100 *
		5,111	5,430	5,000	11,630
<u>Other Expenses</u>					
7550	Miscellaneous Expenses	32	600	600	600
		32	600	600	600
<u>Capital Outlay</u>					
8010	Furniture & Fixtures	1,059	-	-	-
		1,059	-	-	-
Total Fire Prevention Expenses		608,114	596,609	559,323	555,237

70 - Fire
720 - Fire Prevention
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Fire Investigators Strike Force Dues	75
	ICC (International Code Council)	50
	IL Fire Inspectors Association	100
	NFPA (National Fire Protection Association) Membership	175
Account:5325 - Training	Fire Prevention Classes (NFPA, IFIA, BFCIA, etc.)	9,650
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	7,037
Account:6015 - Communication Services	Cell Phones	2,250
Account:6110 - Printing Services	Inspection Forms, Fire Prevention Booklets, Etc.	900
Account:6115 - Licensing/Titles	FireHouse Mobile License Fee (5)	3,750
	FireHouse Mobile License Support Fee (5)	750
Account:6135.030 - Rentals - Equipment	Audio System for Prom Night Demo	1,600
	Public Education Supplies	600
Account:6310 - R&M Vehicles	Car Washes	50
Account:7000 - Office Supplies	Paper & Ink for Mobile Printers	900
	Pens, Pencils, Clips, Etc.	1,300
Account:7200 - Other Supplies	Promotional Items - Books, Helmets, Etc.	1,600
	Public Education Supplies	1,200
Account:7310 - Publications	Code Updates, Books, Manuals	1,230
Account:7320 - Equipment < \$5,000	Office Equipment, Flashlights, Investigation Gear, Etc.	1,000
	iPads for Mobile Inspections (4)	3,200
	Printers & Cables for Mobile Inspections	900

Page Intentionally Left Blank



2014 Budget
BOARD OF FIRE & POLICE COMMISSIONERS

OVERVIEW

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
\$22,516	\$12,953	\$56,140	\$65,650	\$51,100	\$70,700

The mission of the Board of Fire & Police Commissioners is to provide the citizens of Des Plaines with professional Fire & Police Departments through fair and impartial hiring, promotional, and disciplinary processes.

The Board of Fire & Police Commissioners is composed of three non-paid members appointed by the Mayor, with consent of the City Council. The Board has three primary responsibilities:

- To establish eligibility lists for the employment of firefighters and police officers,
- To establish eligibility lists for the promotion of fire lieutenants and police sergeants,
- To conduct hearings, and take actions, related to disciplinary matters for Fire and Police Department employees within the Board's jurisdiction.



2014 Budget

BOARD OF FIRE & POLICE COMMISSIONERS

2013 MAJOR ACCOMPLISHMENTS

1. The Board appointed six police officer recruits.
2. The Board appointed five firefighter recruits.
3. Commissioner Lester was re-appointed by Mayor Bogusz.
4. The Board conducted a police sergeant promotional process.
5. The Board conducted a fire lieutenant promotional process.



2014 Budget

BOARD OF FIRE & POLICE COMMISSIONERS

2014 GOALS AND OBJECTIVES

1. Establish an eligibility list for entry-level Fire Department positions.
2. Establish an eligibility list for entry-level Police Department positions.
3. Increase Commissioner training and attendance at related seminars.
4. Conduct hearings as required.

75 - Fire & Police Commission

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
<u>Other Employee Costs</u>						
5310	Membership Dues	375	400	400	400	*
5325	Training	55	1,500	1,500	1,000	*
5335	Travel Expenses	-	200	150	200	*
5340	Pre-Employment Exams	33,202	30,600	15,000	55,150	*
5345	Post-Employment Exams	4,563	22,000	27,000	-	
		38,195	54,700	44,050	56,750	
<u>Contractual Services</u>						
6000	Professional Services	14,905	2,000	2,000	5,000	*
		14,905	2,000	2,000	5,000	
<u>Other Services</u>						
6100	Publication of Notices	801	7,500	3,500	7,500	*
		801	7,500	3,500	7,500	
<u>Commodities</u>						
7000	Office Supplies	97	250	250	250	*
7200	Other Supplies	1,767	-	-	-	
7310	Publications	-	500	300	500	*
		1,864	750	550	750	
<u>Other Expenses</u>						
7500	Postage & Parcel	-	100	-	100	*
7550	Miscellaneous Expenses	375	600	1,000	600	*
		375	700	1,000	700	
Total Fire & Police Commission Expenses		56,140	65,650	51,100	70,700	

75 - Fire & Police Commission

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Illinois Fire & Police Commissioners Association	400
Account:5325 - Training	Various Training for Commissioners to Stay Up-to-Date	1,000
Account:5335 - Travel Expenses	Mileage, Tolls, Parking	200
Account:5340 - Pre-Employment Exams	Fire: Background Investigations	2,000
	Fire: Candidate Testing Process	12,000
	Fire: Integrity Testing	250
	Fire: Physicals	6,400
	Fire: Polygraph Testing	1,800
	Fire: Psychological Testing	4,400
	Police: Candidate Testing Process	12,000
	Police: Integrity Testing	800
	Police: Physicals	8,000
	Police: Polygraph Testing	2,000
	Police: Psychological Testing	5,500
Account:6000 - Professional Services	Legal Advice	5,000
Account:6100 - Publication of Notices	Funds to Advertise for Police & Fire Entrance Exams	7,500
Account:7000 - Office Supplies	Office Supplies: Binders, Folders, Etc.	250
Account:7310 - Publications	Commissioner Pamphlets, Books, Etc.	500
Account:7500 - Postage & Parcel	Postage & Mailing	100
Account:7550 - Miscellaneous Expenses	Miscellaneous Items	600

Page Intentionally Left Blank



2014 Budget GENERAL FUND OVERHEAD

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Expenditures	753,408	1,741,197	901,563	857,500	852,544	960,231
Transfers	181,903	1,953,266	1,500,000	2,699,367	2,687,091	5,369,879
Total Appropriation	935,311	3,694,463	2,401,563	3,556,867	3,539,635	6,330,110

This cost center accounts for several expenditures to the General Fund that cannot be clearly charged to a specific operational division. These expenditure items include citywide communication service, collection agency charges, postage, and certain office supplies. Other programs that are included in the Overhead cost center Generator Program Rebate.

Charges for the Early Retirement Incentives (ERI), Public Safety Employee Benefit Act (PSEBA), and subsidy for the Debt service costs related to the City's portion of the E911 center.

Beginning in 2002, this cost center started to account for the City's portion of Historical Museum expenditures via an annual subsidy to Historical Museum rather than detailed reimbursed line items.

The overhead cost center also accounts for the incentive agreement payments to O'Hare Auto Group, Wal-Mart, and Warehouse Direct.

90 - Overhead

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Other Employee Costs</u>					
5310	Membership Dues	50	50	50	50 *
		50	50	50	50
<u>Insurance</u>					
5520	Medicare Retiree Subsidy	18,194	8,825	8,825	-
		18,194	8,825	8,825	-
<u>Contractual Services</u>					
6015	Communication Services	153,252	223,800	228,887	240,331 *
6025	Administrative Services	15,442	25,000	16,044	25,000 *
6030	AMB Fee Processing Services	90,126	72,000	79,723	80,000 *
		258,820	320,800	324,654	345,331
<u>Other Services</u>					
6110	Printing Services	1,022	4,550	2,000	4,550 *
6125	Bank & CC Fees	2	-	120	-
6140	Leases	4,501	4,500	3,945	4,200 *
6195	Miscellaneous Contractual Services	5,269	8,500	-	5,000
		10,793	17,550	6,065	13,750
<u>Subsidies and Incentives</u>					
6500	Subsidy - Historical Museum	35,000	35,000	35,000	40,000
6502	Subsidy - City Sponsored Events	-	-	-	50,000
6525	Subsidy - Transfer to PSEBA	64,369	65,542	53,266	69,879
6527	Subsidy - Generator Program	86,212	-	1,000	-
6605	Incentive - O'Hare Auto Group	68,546	85,000	67,546	85,000
6615	Incentive - Wal-Mart	321,812	350,000	338,380	350,000
6625	Incentive - Warehouse Direct	-	-	-	25,000
		575,939	535,542	495,192	619,879
<u>Commodities</u>					
7000	Office Supplies	585	2,500	2,500	2,500 *
7035	Supplies - Equipment R&M	-	1,600	1,600	1,600 *
7320	Equipment < 5000	(2,475)	-	4,500	-
		(1,890)	4,100	8,600	4,100
<u>Other Expenses</u>					
7500	Postage & Parcel	39,656	45,000	45,860	47,000 *
7550	Miscellaneous Expenses	-	-	25,389	-
		39,656	45,000	71,249	47,000
<u>Other Financing Uses</u>					
9410	Transfer to Equipment Replacement	687,500	2,000,000	2,000,000	2,500,000
9420	Transfer to IT Replacement Fund	125,000	125,000	125,000	800,000
9500	Transfer to Water/Sewer Fund	-	-	-	2,000,000 *
9999	Transfer to Other Funds	687,500	500,000	500,000	-
		1,500,000	2,625,000	2,625,000	5,300,000
Total Overhead Expenses		2,401,563	3,556,867	3,539,635	6,330,110

90 - Overhead

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Sam's Club - City-Wide Membership	50
Account:6015 - Communication Services	911 Trunk Lines	63,000
	Call One (POT lines, alarm circuits)	112,531
	Mass Notification Annual Maintenance	32,000
	Nextel Charges	2,000
	Nextel Tower Lease Credit	(10,000)
	Pay Phones=Pacific Telemanagement	1,800
	Train Station Pay Phone (12 mos)	600
	WOW Metro Fiber Intranet	18,000
	WOW PRI Local/Long Distance	20,400
Account:6025 - Administrative Services	Collection Agency Fee for Services	25,000
Account:6030 - AMB Fee Processing Services	Ambulance Billing Service Fee	80,000
Account:6110 - Printing Services	#10 Envelopes	600
	#10 Window Envelopes	500
	#9 Return Envelopes	800
	Return Receipt Request Cards	750
	Self Stick 11.5x14.5 Envelopes	400
	Self Stick Brown Envelopes 10x13	1,000
	Self Stick Brown Envelopes 6x9	500
Account:6140 - Leases	Postage Machine Lease	4,200
Account:7000 - Office Supplies	Batteries & Other Miscellaneous Use Supplies	2,500
Account:7035 - Supplies - Equipment R&M	Postage Machine	600
	SBC Line Maintenance	1,000
Account:7500 - Postage & Parcel	Citywide Postage Costs	47,000
Account:9500 - Transfer to Water/Sewer Fund	Transfer for Alternate Water Supply Improvements	2,000,000

Page Intentionally Left Blank



2014 Budget
TAX INCREMENT FUND #1 - Downtown

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	1,023,593	2,622,030	3,505,963	4,661,457	5,235,770	4,113,075
Revenues	5,170,744	4,984,483	8,515,636	4,024,412	4,928,875	4,733,999
Expenses	(3,332,584)	(3,926,282)	(6,311,003)	(6,368,294)	(5,859,470)	(5,969,534)
Transfers	(239,723)	(174,268)	(474,826)	(192,100)	(192,100)	(205,210)
Ending Balance	2,622,030	3,505,963	5,235,770	2,125,475	4,113,075	2,672,330

Tax increment finance (TIF) funding is an incentive method used to better the economic condition of a specified area. TIF funding freezes the assessed valuation of a given area for a period of time. The development that subsequently occurs in the area results in an increase in the valuation of the district. The incremental property tax increase is placed into a segregated fund of the City, which in turn utilizes those funds to provide incentives for the initial and additional development.

- TIF #1: created in 1985 to comprise the downtown core. In 1986, 1992, 1994 and 1997, the City expanded the district to include a majority of the downtown area (see attached map). Additionally, state statute expanded the term of the TIF from its original 23 years to 35 years (2020). There have been six development agreements in this TIF since inception. They are: The Heritage, River Point, Library Plaza, River Mill, River Plaines (Everleigh) and Metropolitan Square. During 2011, the City conducted public improvement activities including streetscape renovations and streetlight replacement in accordance with the redevelopment plan. During fiscal year 2013, the City began Phase I of the streetscape improvements in the downtown and will continue with Phase II in 2014.

Debt service paid from TIF#1 includes:

		Original Amount	Remaining 1-1-14	Final Payout
2005E	G.O. (TIF #1)	1,000,000	615,000	2020
2005F	G.O. (Taxable)	4,725,000	3,030,000	2020
2007B	G.O. (refunding 2001B)	510,000	190,000	2016
2008A	G.O. (refunding 2001C)	1,334,000	506,000	2016
2011A	G.O. (refunding 2003A)	1,555,000	1,235,000	2020
2012A	G.O. (refunding 2004A)	6,400,000	3,310,000	2020
Total G.O. Bonds		15,524,000	8,886,000	
River Mill	Developer Note	462,389	234,413	2020
LAB Graceland	Developer Note	471,000	247,974	2020
Total Developer Notes		933,389	482,387	
Grand Total		16,457,389	9,368,387	

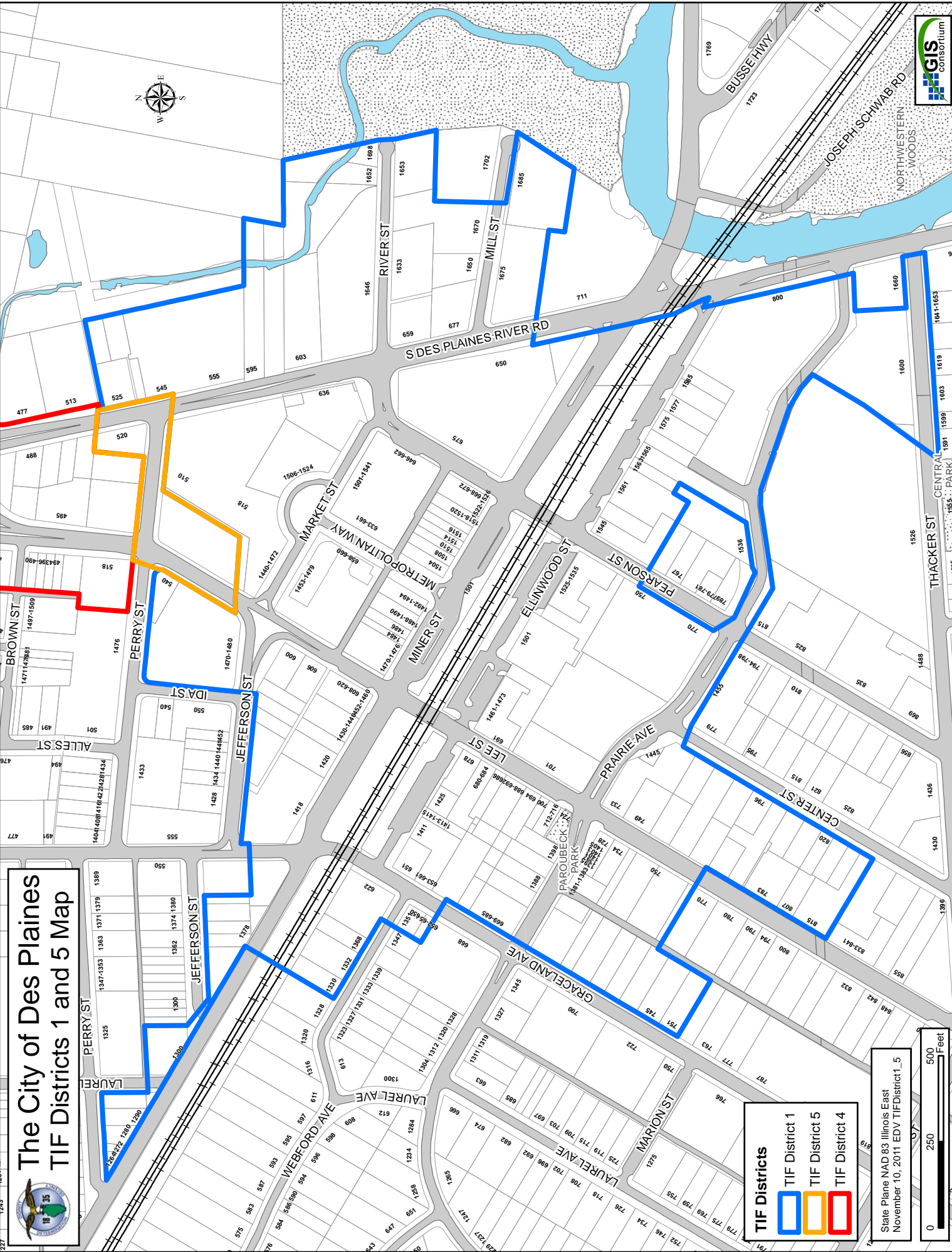


2014 Budget
TAX INCREMENT FUND #1 - Downtown

**Annual Principal and Interest Requirements
Over the Total TIF#1 Debt**

TOTAL TIF #1 DEBT

Year	Principal	Interest	Total P&I
2014	1,286,000	273,400	1,559,400
2015	1,327,000	235,911	1,562,911
2016	1,373,000	195,287	1,568,287
2017	1,165,000	152,363	1,317,363
2018	1,200,000	117,789	1,317,789
2019	1,250,000	81,356	1,331,356
2020	1,285,000	42,661	1,327,661
Total	8,886,000	1,098,766	9,984,766



The City of Des Plaines TIF Districts 1 and 5 Map



TIF Districts

- TIF District 1
- TIF District 5
- TIF District 4

State Plane NAD 83 Illinois East
November 10, 2011 EDV TIFDistrict_1_5



201 - TIF #1 Downtown 2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4000	Property Taxes - Current Year Collection	4,620,116	4,023,412	4,782,747	4,733,399
4005	Property Taxes - Last Year's Collection	147,773	-	147,215	-
4010	Property Taxes - Prior Years Collection	(61,115)	-	(1,687)	-
		4,706,774	4,023,412	4,928,275	4,733,399
<u>Interest Income</u>					
4700	Interest Income	2,632	1,000	600	600
		2,632	1,000	600	600
<u>Sources of Revenue</u>					
4850	Bond Proceeds	3,765,000	-	-	-
4852	Bond Premium Discount	41,230	-	-	-
		3,806,230	-	-	-
Total TIF #1 Revenues		8,515,636	4,024,412	4,928,875	4,733,999



2014 Budget
TIF #1 – BUDGET SUMMARY

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Operating Expenses	6,311,003	6,368,294	5,859,470	5,969,534
Transfers Out	474,826	192,100	192,100	205,210
Total	6,785,829	6,560,394	6,051,570	6,174,744
Total	6,785,829	6,560,394	6,051,570	6,174,744
General Operations	4,862,165	4,735,679	4,283,941	4,414,871
Debt Service	1,923,664	1,824,715	1,767,629	1,759,873
River Mill Developer Note	40,879	40,879	40,879	40,879
Walgreens Developer Note	43,244	43,244	43,244	43,244
River Plaines	226,871	115,000	115,000	115,000
2004A bond	562,594	562,064	0	0
2005E bond	100,589	103,014	103,014	100,014
2005F bond	506,615	510,950	510,950	509,324
2007B bond	66,690	69,650	69,650	67,370
2008A bond	184,544	189,614	189,614	184,054
2011A bond	191,638	190,300	190,300	197,100
2012A bond	0	0	504,978	502,888

201 - TIF #1 Downtown 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5010	Temporary Wages	4,050	5,000	5,775	6,000
		4,050	5,000	5,775	6,000
<u>Taxes and Benefits</u>					
5200	FICA Contribution	310	383	442	459
5240	Workers Compensation	137	170	325	350
		447	553	767	809
<u>Insurance</u>					
5535	Departmental P&L Charges	1,109	3,636	3,636	4,152 *
		1,109	3,636	3,636	4,152
<u>Contractual Services</u>					
6000	Professional Services	309,407	777,540	700,000	820,000 *
6005	Legal Fees	-	10,000	8,000	10,000
		309,407	787,540	708,000	830,000
<u>Other Services</u>					
6110	Printing Services	420	500	-	500
6130	Bond Expense	55,000	-	-	-
6145	Custodial Services	19,854	20,000	20,000	20,000
6150	City Maintenance	87,384	125,000	60,000	125,000 *
6195	Miscellaneous Contractual Services	81,929	36,200	62,000	37,050 *
		244,586	181,700	142,000	182,550
<u>Repairs and Maintenance</u>					
6315	R&M Buildings & Structures	-	75,000	20,000	175,000 *
6315.001	City Hall	-	-	-	-
6325	R&M Street Lights	-	20,000	5,000	20,000
		-	95,000	25,000	195,000
<u>Subsidies and Incentives</u>					
6515	Subsidy - Winter Decoration	14,684	35,000	25,000	35,000
6520	Subsidy - Economic Development	184,143	192,100	192,100	205,210
6601	Subsidy - Business Assistance	-	50,000	70,000	50,000
6620	Incentive - Facade Rehab	1,875	100,000	60,000	100,000
		200,702	377,100	347,100	390,210
<u>Commodities</u>					
7050	Supplies - Streetscape	2,948	25,000	25,000	25,000
7100	Wholesale Water	-	150	150	150
7110	Natural Gas	2,245	1,000	1,000	1,000
7140	Electricity	11,734	10,000	20,000	20,000
7200	Other Supplies	-	210,000	-	210,000 *
		16,926	246,150	46,150	256,150
<u>Other Expenses</u>					
7550	Miscellaneous Expenses	2,777	-	-	-
		2,777	-	-	-

201 - TIF #1 Downtown 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Capital Outlay</u>					
8015	Equipment	-	64,000	65,750	15,000 *
8100	Improvements	45,094	2,975,000	2,939,763	2,535,000 *
		45,094	3,039,000	3,005,513	2,550,000
<u>Debt Service</u>					
8300	Principal	279,949	170,865	170,865	173,797 *
8325	Interest	31,045	28,258	28,258	25,326 *
		310,994	199,123	199,123	199,123
<u>Other Financing Uses</u>					
9260	Transfer to Grant Projects Fund	290,683	-	-	-
9700	Transfer to Escrow Fund	3,746,382	-	-	-
		4,037,065	-	-	-
Total TIF #1 Expenses - Non Program		5,173,159	4,934,802	4,483,064	4,613,994

201 - TIF #1 Downtown

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5535 - Departmental P&L Charges	Internal Service Fund Charges	4,152
Account:6000 - Professional Services	Appraisals	2,500
	Audit Contribution	7,500
	Business Development Marketing Plan 25%	25,000
	Financial Analysis	20,000
	Streetscape Improvements Phase II Construction	200,000
	Streetscape Improvements Phase III Design	500,000
	Right of Way Easement for Sidewalk at 1300 Miner St	25,000
	Metropolitan Square Public Space Concept & Master Plan	40,000
Account:6150 - City Maintenance	Annual Landscape Maintenance	80,000
	Snow Removal	45,000
Account:6195 - Miscellaneous Contractual Services	Crosswalk Markings	4,500
	Misc Repairs	3,000
	Parking Machine Annual Service Fees	5,050
	Seal Coating Parking Lots	1,500
	Signage	5,000
	Street Light Repair	18,000
Account:6315 - R&M Buildings & Structures	Library Parking Garage Structural Repairs	75,000
	Concrete Sealing of Metropolitan Square Parking Deck	100,000
Account:7200 - Other Supplies	Digital Video Cameras - 701 Lee Street (carryover)	95,000
	Digital Video Cameras - Metro Square Garage (carryover)	115,000
Account:8015 - Equipment	Parking Pay Station	15,000
Account:8100 - Improvements	Streetscape Improvements, Ph. II Ellinwood/Lee	2,300,000
	Lee St 12" Water Main Replacement	235,000
Account:8300 - Principal	Norwood Ptnr, Issued 2002, Matures 2020	28,572
	River Plaines Project	115,000
	Walgreens, Issued 2003, Matures 2020	30,225
Account:8325 - Interest	Norwood Ptnr	12,307
	Walgreens	13,019

04A0 - 2004 Tax Exempt Bond 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	390,000	405,000	-	-
8325	Interest	172,314	156,714	-	-
8375	Bank/Trust/Agency Fees	280	350	-	-
Total 2004 Tax Exempt Bond Expenses		562,594	562,064	-	-

05E0 - 2005E GO Bond

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Debt Service					
8300	Principal	70,000	75,000	75,000	75,000 *
8325	Interest	30,539	27,914	27,914	24,914
8375	Bank/Trust/Agency Fees	50	100	100	100
Total 2005E GO Bond Expenses		100,589	103,014	103,014	100,014

05F0 - 2005F Taxable Bond

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Debt Service					
8300	Principal	330,000	350,000	350,000	365,000 *
8325	Interest	176,225	160,550	160,550	143,924
8375	Bank/Trust/Agency Fees	390	400	400	400
Total 2005F Taxable Bond Expenses		506,615	510,950	510,950	509,324

07B0 - 2007B Refunding 01B
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	55,000	60,000	60,000	60,000 *
8325	Interest	11,590	9,500	9,500	7,220
8375	Bank/Trust/Agency Fees	100	150	150	150
Total 2007B Refunding 01B Expenses		66,690	69,650	69,650	67,370

08A0 - 2008A Refunding 01C
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	149,000	160,000	160,000	161,000 *
8325	Interest	35,324	29,364	29,364	22,804
8375	Bank/Trust/Agency Fees	220	250	250	250
Total 2008A Refunding 01C Expenses		184,544	189,614	189,614	184,054

11A0 - 2011A Refunding 2003A

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	160,000	160,000	160,000	170,000 *
8325	Interest	31,452	30,200	30,200	27,000
8375	Bank/Trust/Agency Fees	186	100	100	100
Total 2011A Refunding 2003A Expenses		191,638	190,300	190,300	197,100

12A0 - 2012A Refunding 2004A

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Debt Service					
8300	Principal	-	-	455,000	455,000 *
8325	Interest	-	-	49,628	47,538
8375	Bank/Trust/Agency Fees	-	-	350	350
Total 2012A Refunding 2004A Expenses		-	-	504,978	502,888

201 - TIF #1 Downtown Debt Service Expenses

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Program 05E0 - 2005E GO Bond		
Account 8300 - Principal	Issued 2005, Matures 2020	75,000
Program 05F0 - 2005F Taxable Bond		
Account 8300 - Principal	Issued 2005, Matures 2020	365,000
Program 07B0 - 2007B Refunding 01B		
Account 8300 - Principal	Issued 2001, Refunded 2007, Matures 2016	60,000
Program 08A0 - 2008A Refunding 01C		
Account 8300 - Principal	Issued 2001, Refunded 2008, Matures 2016	161,000
Program 11A0 - 2011A Refunding 2003A		
Account 8300 - Principal	Issued 2011, Matures 2021	170,000
Program 12A0 - 2012A Refunding 2004A		
Account 8300 - Principal	Issued 2012, Matures 2020	455,000



2014 Budget
TAX INCREMENT FUND #3 – Wille Road

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	(3,027,908)	(2,618,007)	(2,939,043)	(2,957,753)	(2,961,173)	(3,016,827)
Revenues	512,292	406,795	561,737	505,689	526,809	630,953
Expenses	(1,026,575)	(725,801)	(575,108)	(579,603)	(576,203)	(721,052)
Bond Proceeds, Net	931,940	-	-	-	-	-
Transfers	(7,756)	(2,030)	(8,759)	(6,260)	(6,260)	(6,275)
Ending Balance	(2,618,007)	(2,939,043)	(2,961,173)	(3,037,927)	(3,016,827)	(3,113,201)

Tax increment finance (TIF) funding is an incentive method used to better the economic condition of a specified area. TIF funding freezes the assessed valuation of a given area for a period of time. The development that subsequently occurs in the area results in an increase in the valuation of the district. The incremental property tax increase is placed into a segregated fund of the City, which in turn utilizes those funds to provide incentives for the initial and additional development.

- TIF #3: created in 2000 just west of the terminated TIF #2 area of Wille Road (see attached map). Part of the City’s contribution for development was improvement of utilities and Wille Road. A developer built a 411,000 square-foot industrial building, also referred to as the phase I development, which is occupied by four logistics tenants. Phase II consists of about half as much land area with a 250,000 square-foot warehouse facility occupied in late 2007. These two phases essentially closed out development activities within the redevelopment area. Because each of the phases received a Cook County 6b property tax abatement that reduced the property tax revenues by half for a period of 10 years, however, the incremental revenues have failed to cover debt service requirements. For this reason, the City sought and received Legislative approval for a 12-year extension of the TIF district until 2035 in order to restructure the debt financing. This extension was approved through an Intergovernmental Agreement adopted by all of the affected taxing jurisdictions prior to Legislative authorization.

The Debt service paid from TIF#3 includes:

	Original Amount	Remaining 1-1-14	Final Payout
2004B G.O. (TIF #3, Taxable)	900,000	570,000	2021
2005A G.O. (TIF #3, Partially refunded w/2010A)	5,550,000	2,670,000	2022
2005G G.O. (TIF #3, Taxable)	500,000	325,000	2015
2008A G.O. (refunding 2001C)	1,241,000	829,000	2021
2010A G.O. (TIF #3, Partial refunding 2003A, 2005A)	3,945,000	3,945,000	2028
2010B G.O. (refunding 2005E)	6,110,760	7,402,189	2026
2011A G.O. (refunding 2003A)	755,000	750,000	2021
Total	19,001,760	16,491,189	



2014 Budget

TAX INCREMENT FUND #3 – Wille Road

Annual Principal and Interest Requirements Over the Total TIF#3 Debt

TOTAL TIF#3 DEBT

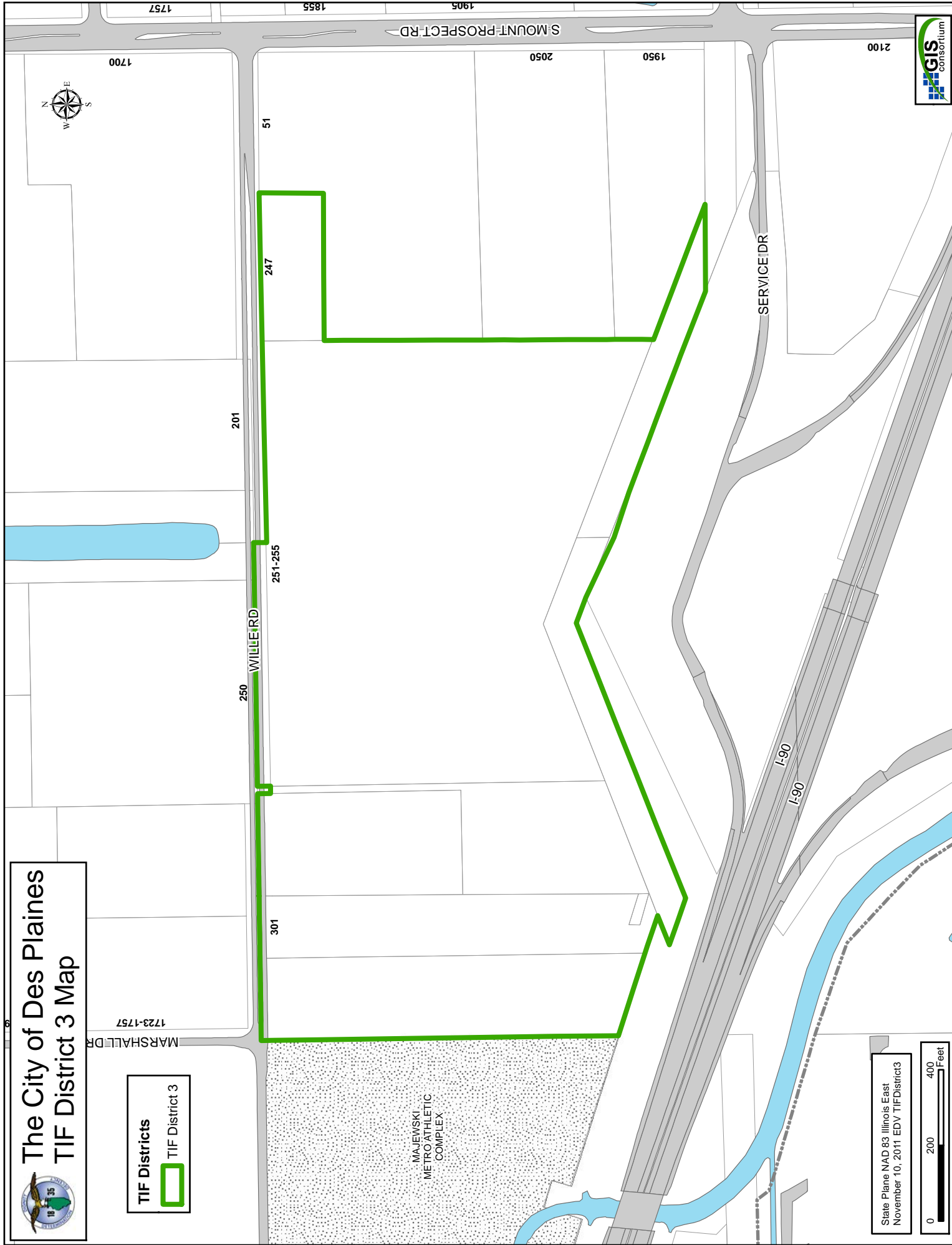
Year	Principal	Interest	Total P&I
2014	314,000	768,108	1,082,108
2015	323,000	772,262	1,095,262
2016	167,000	776,693	943,693
2017	987,798	789,319	1,777,117
2018	1,615,561	764,356	2,379,917
2019	1,627,709	708,557	2,336,266
2020	1,615,295	648,154	2,263,449
2021	1,632,700	584,200	2,216,900
2022	1,472,128	518,288	1,990,416
2023	1,337,949	445,861	1,783,810
2024	1,300,411	354,425	1,654,836
2025	1,262,424	257,143	1,519,567
2026	1,292,319	153,937	1,446,256
2027	415,000	36,124	451,124
2028	435,000	18,488	453,488
Total	15,798,294	7,595,914	23,394,208

The City of Des Plaines TIF District 3 Map



TIF Districts

- TIF District 3



State Plane NAD 83 Illinois East
November 10, 2011 EDV TIFDistrict3

0 200 400 Feet

203 - TIF #3 Wille Road

2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4000	Property Taxes - Current Year Collection	561,730	505,679	526,806	630,943
4005	Property Taxes - Last Year's Collection	-	-	-	-
4010	Property Taxes - Prior Years Collection	-	-	-	-
		561,730	505,679	526,806	630,943
<u>Interest Income</u>					
4700	Interest Income	7	10	3	10
		7	10	3	10
Total TIF #3 Revenues		561,737	505,689	526,809	630,953



2014 Budget
TIF #3 – BUDGET SUMMARY

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Operating Expenses	575,108	579,603	576,203	721,052
Transfers Out	8,759	6,260	6,260	6,275
Total	583,867	585,863	582,463	727,327
Total	583,867	585,863	582,463	727,327
General Operations	12,203	16,266	12,866	16,314
Debt Service	571,664	569,597	569,597	711,013
2004B bond	88,167	90,632	90,632	92,718
2005A bond	133,215	133,225	133,225	133,225
2005G bond	43,202	42,024	42,024	175,838
2008A Refund 2001C	128,511	129,275	129,275	129,791
2010A Refund 2003A, 2005A	156,354	156,379	156,379	156,379
2010B Refund 2005E	350	350	350	350
2011A Refund 2003A	21,865	17,712	17,712	22,712

203 - TIF #3 Wille Road 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Insurance</u>					
5535	Departmental P&L Charges	41	6	6	39 *
		41	6	6	39
<u>Contractual Services</u>					
6000	Professional Services	3,033	-	-	-
6005	Legal Fees	370	-	-	-
		3,403	-	-	-
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	-	10,000	6,600	10,000 *
		-	10,000	6,600	10,000
<u>Subsidies and Incentives</u>					
6520	Subsidy - Economic Development	8,759	6,260	6,260	6,275 *
		8,759	6,260	6,260	6,275
Total TIF #3 Expenses - Non Program		12,203	16,266	12,866	16,314

203 - TIF #3 Wille Road
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5535 - Departmental P&L Charges	Internal Service Fund Charges	39
Account:6195 - Miscellaneous Contractual Services	Right of Way Maintenance	10,000
Account:6520 - Subsidy - Economic Development	Allocation of Employee Time Spent on Projects	6,275

04B0 - 2004B Taxable Bond

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	50,000	55,000	55,000	60,000 *
8325	Interest	38,108	35,532	35,532	32,618
8375	Bank/Trust/Agency Fees	60	100	100	100
Total 2004B Taxable Bond Expenses		88,168	90,632	90,632	92,718

05A0 - 2005A GO Bond 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8325	Interest	132,825	132,825	132,825	132,825 *
8375	Bank/Trust/Agency Fees	390	400	400	400
Total 2005A GO Bond Expenses		133,215	133,225	133,225	133,225

05G0 - 2005G Taxable Bond 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	25,000	25,000	25,000	160,000 *
8325	Interest	17,813	16,624	16,624	15,438
8375	Bank/Trust/Agency Fees	390	400	400	400
Total 2005G Taxable Bond Expenses		43,203	42,024	42,024	175,838

08A0 - 2008A Refunding 01C
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	81,000	85,000	85,000	89,000 *
8325	Interest	47,291	44,050	44,050	40,566
8375	Bank/Trust/Agency Fees	220	225	225	225
Total 2008A Refunding 01C Expenses		128,511	129,275	129,275	129,791

10A0 - 2010A Refunding 2003A/2005A

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	-	-	-	-
8325	Interest	156,004	156,004	156,004	156,004 *
8375	Bank/Trust/Agency Fees	350	375	375	375
Total 2010A Refunding 2003A/2005A Expenses		156,354	156,379	156,379	156,379

10B0 - 2010B Refunding 2005E

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8375	Bank/Trust/Agency Fees	350	350	350	350 *
Total 2010B Refunding 2005E Expenses		350	350	350	350

11A0 - 2011A Refunding 2003A

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Debt Service					
8300	Principal	5,000	-	-	5,000
8325	Interest	16,679	17,612	17,612	17,612 *
8375	Bank/Trust/Agency Fees	186	100	100	100
Total 2011A Refunding 2003A Expenses		21,866	17,712	17,712	22,712

203 - TIF #3 Wille Road Debt Service Expenses

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Program 04B0 - 2004B Taxable Bond		
Account 8300 - Principal	Issued 2004, Matures 2021, Partially Refunded 2009	60,000
Program 05A0 - 2005A GO Bond		
Account 8325 - Interest	Issued 2005, Matures 2022, Partially Refunded 2010	132,825
Program 05G0 - 2005G Taxable Bond		
Account 8300 - Principal	Issued 2005, Matures 2015	160,000
Program 08A0 - 2008A Refunding 01C		
Account 8300 - Principal	Issued 2001, Refunded 2008, Matures 2021	89,000
Program 10A0 - 2010A Refunding 2003A/2005A		
Account 8325 - Interest	Issued 2010, Matures 2028, 1st Principal Pmnt 2018	156,004
Program 10B0 - 2010B Refunding 2005E		
Account 8375 - Bank/Trust/Agency Fr	Repayment Begins 2017, Matures 2026	350
Program 11A0 - 2011A Refunding 2003A		
Account 8325 - Interest	Issued 2011, Matures 2021	17,612

Page Intentionally Left Blank



2014 Budget
TAX INCREMENT FUND #4 – Five Corners

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	341,416	612,271	1,039,831	588,715	591,701	(174,986)
Revenues	380,428	469,637	70,898	-	21,919	24,797
Expenses	(50,155)	(6,331)	(473,826)	(525,896)	(743,226)	(378,671)
Transfers	(59,418)	(35,746)	(45,202)	(45,380)	(45,380)	(40,487)
Ending Balance	612,271	1,039,831	591,701	17,439	(174,986)	(569,347)

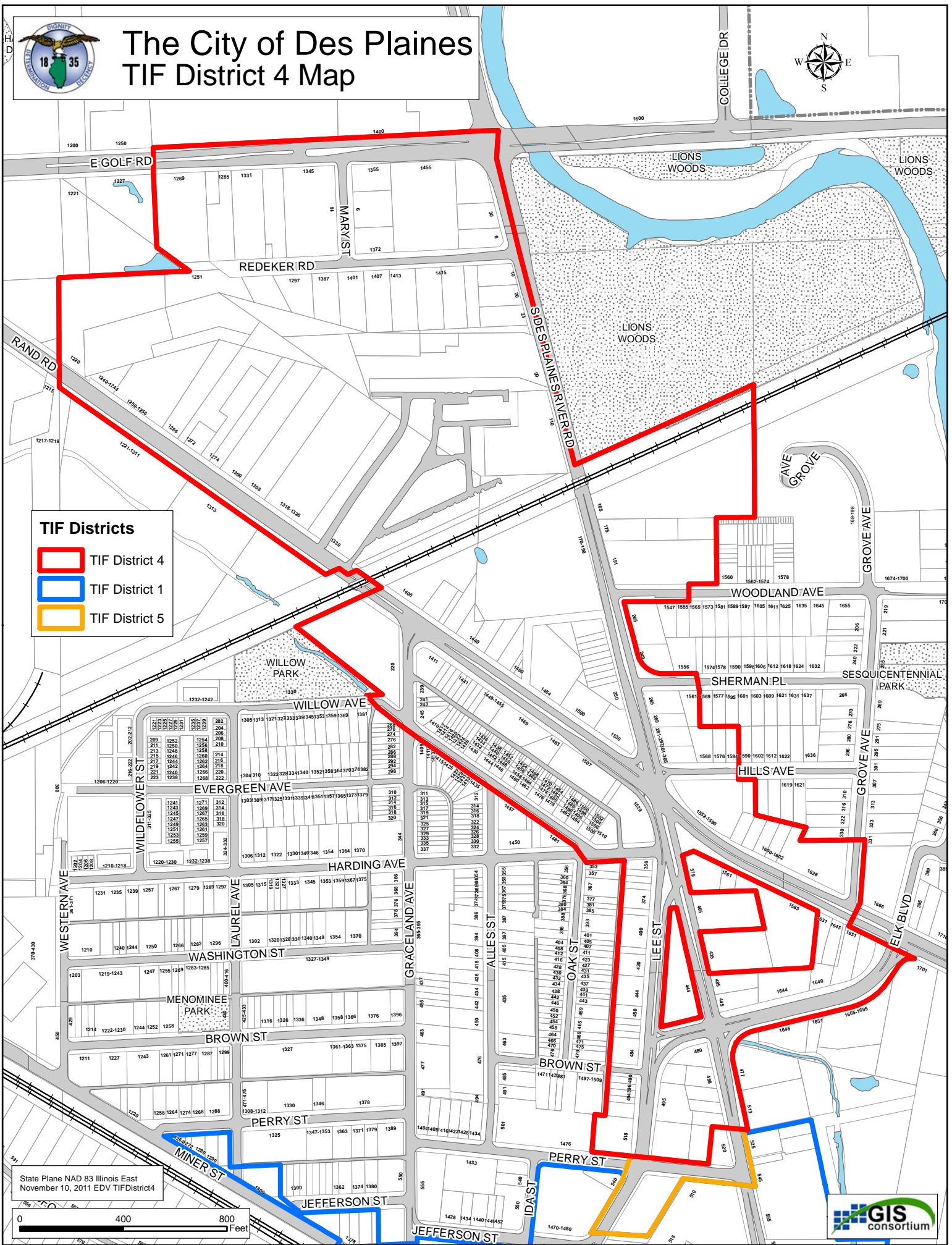
Tax increment finance (TIF) funding is an incentive method used to better the economic condition of a specified area. TIF funding freezes the assessed valuation of a given area for a period of time. The development that subsequently occurs in the area results in an increase in the valuation of the district. The incremental property tax increase is placed into a segregated fund of the City, which in turn utilizes those funds to provide incentives for the initial and additional development.

- TIF #4: The District was created in November of 2006. The District is located near the Des Plaines River Road and Rand Road intersection (see attached map). In 2007, the City started an implementation planning process to determine priority areas for redevelopment. The Comprehensive Redevelopment Plan for the district was presented to the City Council in January of 2010. Due to current economic conditions, which have severely restricted access to capital financing, no redevelopment activities were undertaken in 2010 or 2011.

There is currently no debt service paid for from TIF #4.



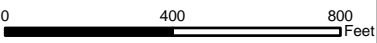
The City of Des Plaines TIF District 4 Map



TIF Districts

- TIF District 4
- TIF District 1
- TIF District 5

State Plane NAD 83 Illinois East
November 10, 2011 EDV TIFDistrict4



204 - TIF #4 Five Corners 2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4000	Property Taxes - Current Year Collection	(77,943)	-	27,544	24,797
4005	Property Taxes - Last Year's Collection	155,885	-	(32)	-
4010	Property Taxes - Prior Years Collection	(7,061)	-	(5,595)	-
		70,881	-	21,917	24,797
<u>Interest Income</u>					
4700	Interest Income	17	-	2	-
		17	-	2	-
Total TIF #4 Five Corners Revenues		70,898	-	21,919	24,797

204 - TIF #4 Five Corners 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	-	-	-	-
<u>Taxes and Benefits</u>					
5200	FICA Contribution	-	-	-	-
5205	IMRF Contribution	-	-	-	-
<u>Insurance</u>					
5535	Departmental P&L Charges	155	126	126	1,671 *
		155	126	126	1,671
<u>Contractual Services</u>					
6000	Professional Services	6,308	33,770	34,000	35,000 *
6005	Legal Fees	-	10,000	-	10,000 *
		6,308	43,770	34,000	45,000
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	6,656	25,000	2,100	25,000 *
		6,656	25,000	2,100	25,000
<u>Subsidies and Incentives</u>					
6520	Subsidy - Economic Development	45,202	45,380	45,380	40,487 *
6620	Incentive - Façade Rehab	-	-	-	100,000
6630	Incentive - Sales Tax Rebate	2,109	2,000	2,000	2,000
		47,311	47,380	47,380	142,487
<u>Commodities</u>					
7050	Supplies - Streetscape	4,215	5,000	5,000	5,000 *
		4,215	5,000	5,000	5,000
<u>Other Expenses</u>					
7550	Miscellaneous Expenses	-	-	-	-
		-	-	-	-
<u>Capital Outlay</u>					
8030	Land	-	-	-	-
8100	Improvements	454,385	450,000	700,000	200,000 *
		454,385	450,000	700,000	200,000
Total TIF #4 Expenses		519,029	571,276	788,606	419,158

204 - TIF #4 Five Corners

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5535 - Departmental P&L Charges	Internal Service Fund Charges	1,671
Account:6000 - Professional Services	Business Development Marketing Plan 25% Redevelopment Agreement Review	25,000 10,000
Account:6005 - Legal Fees	Pending Litigation	10,000
Account:6195 - Miscellaneous Contractual Services	Survey/Environmental Report Preparation	25,000
Account:6520 - Subsidy - Economic Development	Allocation of Employee Time Spent on Projects	40,487
Account:7050 - Supplies - Streetscape	Banners, Banner Hardware, Etc.	5,000

Page Intentionally Left Blank



2014 Budget
TAX INCREMENT FUND #5 – Lee & Perry

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	52,742	101,328	99,932	106,084	103,761	88,635
Revenues	169,854	122,086	117,286	105,655	94,586	115,438
Expenses	(121,268)	(123,482)	(113,457)	(109,712)	(109,712)	(112,923)
Transfers	-	-	-	-	-	-
Ending Balance	101,328	99,932	103,761	102,027	88,635	91,150

Tax increment finance (TIF) funding is an incentive method used to better the economic condition of a specified area. TIF funding freezes the assessed valuation of a given area for a period of time. The development that subsequently occurs in the area results in an increase in the valuation of the district. The incremental property tax increase is placed into a segregated fund of the City, which in turn utilizes those funds to provide incentives for the initial and additional development.

- TIF #5: created in 2001 in the area bounded by Lee and Perry Streets, just north of and adjacent to the downtown TIF #1, this area is part of TIF District #1’s Metropolitan Square project and is the site of a grocery store and bank (see attached map). The construction of these two facilities has essentially closed out development activities within the redevelopment area.
- This fund had a planned negative fund balance until incremental revenue from the development became greater than annual debt payments on the bond issued to purchase the land in this TIF. To correct this condition, the TIF district received a one-time transfer of \$854,714 from the contiguous TIF district #1 in 2009 in order to place TIF district #5 into a positive cash position through the duration of the district.

Debt service paid from TIF#5 include:

		Original Amount	Remaining 1-1-14	Final Payout
2011A	G.O. (TIF #5)	1,525,000	800,000	2021

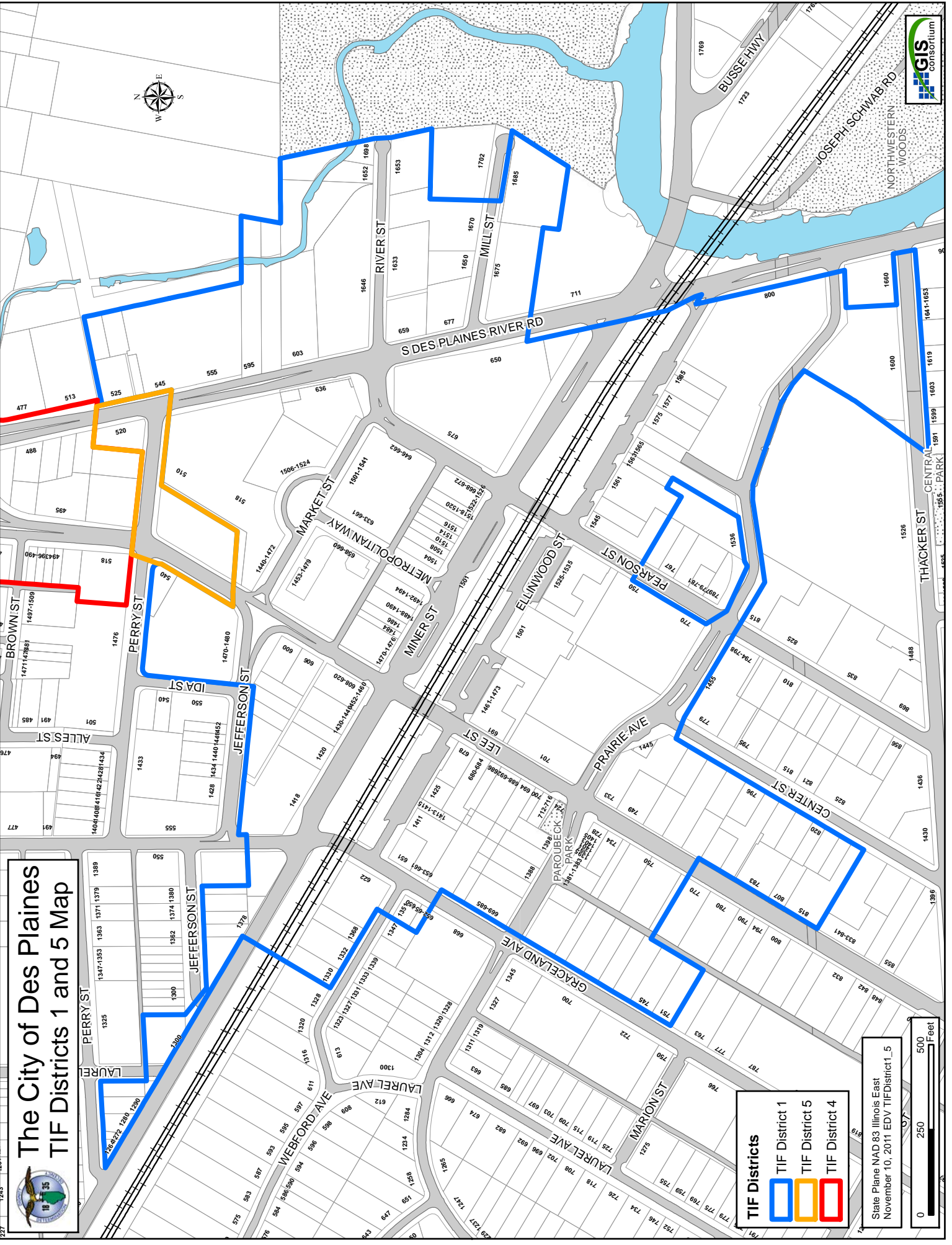


2014 Budget
TAX INCREMENT FUND #5 – Lee & Perry

**Annual Principal and Interest Requirements
Over the Total TIF#5 Debt**

TOTAL TIF #5 DEBT

Year	Principal	Interest	Total P&I
2014	95,000	17,813	112,813
2015	95,000	15,912	110,912
2016	95,000	14,012	109,012
2017	100,000	12,113	112,113
2018	105,000	10,112	115,112
2019	100,000	7,750	107,750
2020	105,000	5,250	110,250
2021	105,000	2,626	107,626
Total	800,000	85,588	885,588



The City of Des Plaines TIF Districts 1 and 5 Map



TIF Districts

- TIF District 1
- TIF District 5
- TIF District 4

State Plane NAD 83 Illinois East
November 10, 2011 EDV TIFDistrict_1_5



205 - TIF #5 - Perry/Lee
2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4000	Property Taxes - Current Year Collection	117,260	105,655	94,586	115,438
4005	Property Taxes - Last Year's Collection	-	-	-	-
		117,260	105,655	94,586	115,438
<u>Interest Income</u>					
4700	Interest Income	26	-	-	-
		26	-	-	-
Total TIF #5 Revenues - Non Program		117,287	105,655	94,586	115,438



2014 Budget TIF #5 – BUDGET SUMMARY

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Total	113,457	109,712	109,712	112,923
General Operations	3,108	0	0	10
Debt Service	110,349	109,712	109,712	112,913
2011A Bond (refunding 2003A)	110,350	109,712	109,712	112,913

205 - TIF #5 Perry/Lee 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Insurance</u>					
5535	Departmental P&L Charges	-	-	-	10
		-	-	-	10
<u>Contractual Services</u>					
6000	Professional Services	3,108	-	-	-
		3,108	-	-	-
Total TIF #5 Expenses		3,108	-	-	10

11A0 - 2011A Refunding 2003A

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	90,000	90,000	90,000	95,000 *
8325	Interest	20,163	19,612	19,612	17,813
8375	Bank/Trust/Agency Fees	186	100	100	100
Total 2011A Refunding 2003A Expenses		110,350	109,712	109,712	112,913

205 - TIF #5 - Perry/Lee Debt Service Expenses

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Program 11A0 - 2011A Refunding 2003A		
Account 8300 - Principal	Issued 2011, Matures 2021	95,000



2014 Budget
TAX INCREMENT FUND #6 – Mannheim & Higgins

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	(5,255,258)	(5,226,750)	(5,215,103)	(5,640,432)	(5,643,050)	(6,834,452)
Revenues	152,233	118,961	60,124	27,283	11,159	50,139
Expenses	(85,243)	(79,324)	(432,588)	(3,274,943)	(1,140,046)	(3,416,614)
Transfers	(38,482)	(27,990)	(55,483)	(62,515)	(62,515)	(49,527)
Ending Balance	(5,226,750)	(5,215,103)	(5,643,050)	(8,950,607)	(6,834,452)	(10,250,454)

Tax increment finance (TIF) funding is an incentive method used to better the economic condition of a specified area. TIF funding freezes the assessed valuation of a given area for a period of time. The development that subsequently occurs in the area results in an increase in the valuation of the district. The incremental property tax increase is placed into a segregated fund of the City, which in turn utilizes those funds to provide incentives for the initial and additional development.

- TIF #6: created in 2001, north and east at the intersection of Mannheim and Higgins Roads (see attached map). Construction of a commercial strip center concluded in early 2007, with Starbuck’s and Potbelly’s as occupants. In 2009, the City restructured the debt in TIF #6 in order to provide the General Fund with relief in terms of the debt service payments that it covered for the TIF District due to a delay in the project. The City has been actively pursuing requests for proposal in redevelopment efforts for the city-owned site.

Debt service paid from TIF#6 includes:

	Original Amount	Remaining 1-1-14	Final Payout
2003C G.O. (TIF #6, Taxable)	2,250,000	1,940,000	2021
2004B G.O. (TIF #6, Taxable)	7,500,000	4,430,000	2021
2009A G.O. (Taxable), partial refund 2003C & 2004B	5,430,000	3,527,126	2023
2011A G.O Refunding 2003A	250,000	200,000	2021
Total	15,430,000	10,097,126	



2014 Budget

TAX INCREMENT FUND #6 – Mannheim & Higgins

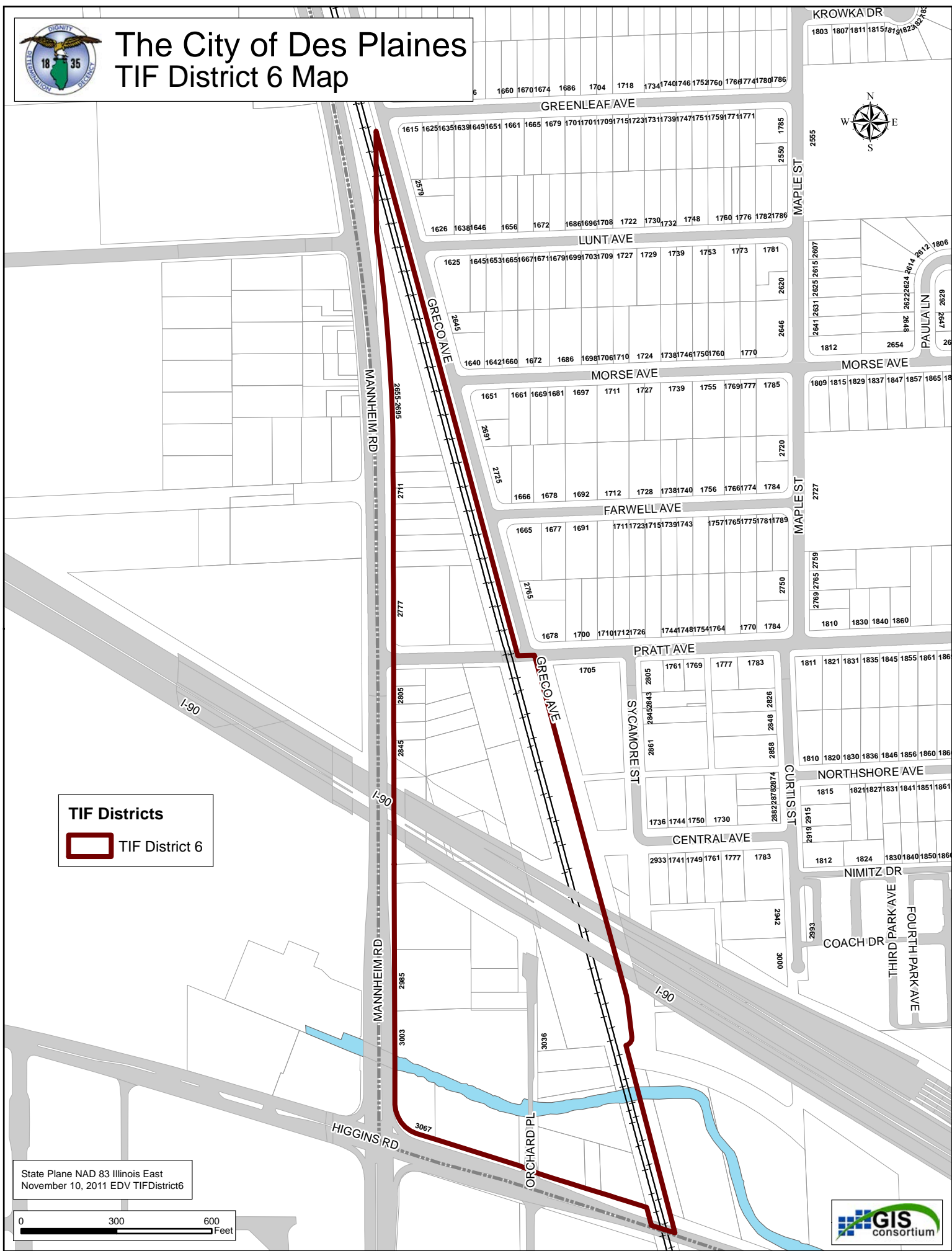
Annual Principal and Interest Requirements Over the Total TIF#6 Debt

TOTAL TIF #6 DEBT


Year	Principal	Interest	Total P&I
2014	844,281	421,549	1,265,830
2015	866,357	397,821	1,264,178
2016	895,154	367,844	1,262,998
2017	1,031,650	381,974	1,413,624
2018	1,063,545	346,671	1,410,216
2019	1,102,780	305,124	1,407,904
2020	1,242,668	332,316	1,574,984
2021	1,300,713	281,931	1,582,644
2022	750,425	824,576	1,575,000
2023	333,112	411,888	745,000
Total	9,430,685	4,071,693	13,502,378



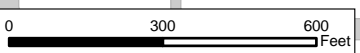
The City of Des Plaines TIF District 6 Map



TIF Districts

 TIF District 6

State Plane NAD 83 Illinois East
November 10, 2011 EDV TIF District 6



206 - TIF #6 Mannheim/Higgins 2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4000	Property Taxes - Current Year Collection	60,122	27,283	11,341	50,139
4005	Property Taxes - Last Year's Collection	-	-	(182)	-
		60,122	27,283	11,159	50,139
<u>Interest Income</u>					
4700	Interest Income	2	-	-	-
		2	-	-	-
Total TIF #6 Expenses - Non Program		60,125	27,283	11,159	50,139



2014 Budget TIF #6 – BUDGET SUMMARY

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Operating Expenses	432,588	3,274,943	1,140,046	3,416,614
Transfers Out	55,483	62,515	62,515	49,527
Total	488,071	3,337,458	1,202,561	3,466,141
<hr/>				
Total	488,071	3,337,458	1,202,561	3,466,141
General Operations	83,952	2,215,776	80,879	2,202,849
Debt Service	404,119	1,121,682	1,121,682	1,263,292
<hr/>				
2003C bond	193,132	214,368	214,368	234,268
2004B bond	330	706,726	706,726	703,936
2009A Refund 2003C, 2004B	180,350	170,350	170,350	295,350
2011A Refund 2003A	30,307	30,238	30,238	29,738

206 - TIF #6 Mannheim/Higgins 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Taxes and Benefits</u>					
5200	FICA Contribution	-	-	-	-
5205	IMRF Contribution	-	-	-	-
		-	-	-	-
<u>Insurance</u>					
5535	Departmental P&L Charges	145	209	209	270 *
		145	209	209	270
<u>Contractual Services</u>					
6000	Professional Services	11,164	28,000	13,000	28,000 *
6005	Legal Fees	15,966	25,000	5,000	25,000
		27,130	53,000	18,000	53,000
<u>Other Services</u>					
6100	Publication of Notices	344	-	-	-
6110	Printing Services	799	-	-	-
6195	Miscellaneous Contractual Services	-	100,000	-	100,000 *
		1,143	100,000	-	100,000
<u>Subsidies and Incentives</u>					
6520	Subsidy - Economic Development	55,483	62,515	62,515	49,527 *
		55,483	62,515	62,515	49,527
<u>Other Expenses</u>					
7000	Office Supplies	-	-	105	-
7500	Postage & Parcel	51	52	50	52
		51	52	155	52
<u>Capital Outlay</u>					
8100	Improvements	-	2,000,000	-	2,000,000 *
		-	2,000,000	-	2,000,000
Program Total: Non Program		83,952	2,215,776	80,879	2,202,849

206 - TIF #6 Mannheim/Higgins

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5535 - Departmental P&L Charges	Internal Service Fund Charges	270
Account:6000 - Professional Services	Annual TIF Report	3,000
	Audit	2,500
	Review of Development Agreements &TIF Monitoring	15,000
	Surveying	7,500
Account:6195 - Miscellaneous Contractual Services	Demolition (carryover)	50,000
	Environmental Cleanup (carryover)	50,000
Account:6520 - Subsidy - Economic Development	Allocation of Employee Time Spent on Projects	49,527
Account:8100 - Improvements	Street and Bridge Improvements (carryover)	1,500,000
	Watermain Crossing Installation/Construction (carryover)	500,000

03C0 - 2003C Taxable Bond 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	75,000	100,000	100,000	125,000 *
8325	Interest	117,743	113,918	113,918	108,818
8375	Bank/Trust/Agency Fees	390	450	450	450
Total 2003C Taxable Bond Expenses		<u>193,133</u>	<u>214,368</u>	<u>214,368</u>	<u>234,268</u>

**04B0 - 2004B Taxable Bond
2014 Budget Worksheet**

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	-	430,000	430,000	450,000 *
8325	Interest	-	276,376	276,376	253,586
8375	Bank/Trust/Agency Fees	330	350	350	350
Total 2004B Taxable Bond Expenses		330	706,726	706,726	703,936

09A0 - 2009A Refunding 2003C/2004B

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	180,000	170,000	170,000	295,000 *
8375	Bank/Trust/Agency Fees	350	350	350	350
Program Total: 2009A Refunding 2003C/2004B		180,350	170,350	170,350	295,350

11A0 - 2011A Refunding 2003A

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Debt Service					
8300	Principal	25,000	25,000	25,000	25,000 *
8325	Interest	5,120	4,938	4,938	4,438
8375	Bank/Trust/Agency Fees	186	300	300	300
Total 2011A Refunding 2003A Expenses		30,307	30,238	30,238	29,738

206 - TIF #6 Mannheim/Higgins Debt Service Expenses

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Program 03C0 - 2003C Taxable Bond		
Account 8300 - Principal	Issued 2003, Matures 2021, Partially Refunded 2009	125,000
Program 04B0 - 2004B Taxable Bond		
Account 8300 - Principal	Issued 2004, Matures 2021, Partially Refunded 2009	450,000
Program 09A0 - 2009A Refunding 2003C/2004B		
Account 8300 - Principal	Issued 2003, Matures 2023	295,000
Program 11A0 - 2011A Refunding 2003A		
Account 8300 - Principal	Issued 2011, Matures 2021	25,000



2014 Budget
MOTOR FUEL TAX FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	152,203	624,128	460,013	506,704	686,078	396,028
Revenues	2,509,923	1,722,199	1,720,071	1,700,941	1,655,359	1,605,359
Expenses	(2,037,998)	(1,886,314)	(1,494,006)	(1,928,909)	(1,945,409)	(1,901,000)
Ending Balance	624,128	460,013	686,078	278,736	396,028	100,387

The Motor Fuel Tax Fund accounts for the revenues and expenditures of the City's portion of the state tax on the sale of motor fuel. This tax is distributed to the City by the State on a per capita basis. Money from this fund, as directed by State law, can be utilized for the construction and maintenance of roads and related items.

Annually planned expenditures include funding for street improvements, alley reconstruction, sidewalk replacement, crack filling, pavement marking, road de-icing materials, maintenance of traffic signals, street materials testing, and electricity for streetlights.

230 - Motor Fuel Tax

2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Intergovernmental</u>					
4225	Motor Fuel Tax Allotment	1,423,302	1,425,000	1,400,000	1,350,000
4230	MFT - High Growth Allotment	40,963	20,482	-	-
4235	MFT - JOBS Now Program	254,959	254,959	254,959	254,959
		1,719,224	1,700,441	1,654,959	1,604,959
<u>Interest Income</u>					
4700	Interest Income	847	500	400	400
		847	500	400	400
Total Motor Fuel Tax Revenues		1,720,071	1,700,941	1,655,359	1,605,359

230 - Motor Fuel Tax 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Contractual Services</u>					
6000	Professional Services	6,358	40,000	40,000	40,000 *
		6,358	40,000	40,000	40,000
<u>Other Services</u>					
6155	Sidewalk Improvements	-	200,000	650,000	850,000 *
6160	Street Crack Filling	29,921	30,000	30,000	30,000
6165	Street Pavement Markings	26,043	40,000	-	-
		55,964	270,000	680,000	880,000
<u>Repairs and Maintenance</u>					
6330	R&M Traffic Signals	43,731	37,500	44,000	44,000 *
		43,731	37,500	44,000	44,000
<u>Commodities</u>					
7140	Electricity	245,436	232,000	232,000	232,000 *
7160	Ice Control	230,271	250,000	250,000	250,000 *
		475,707	482,000	482,000	482,000
<u>Capital Outlay</u>					
8100	Improvements	912,243	1,099,409	699,409	455,000 *
		912,243	1,099,409	699,409	455,000
Total Motor Fuel Tax Expenses		1,494,005	1,928,909	1,945,409	1,901,000

230 - Motor Fuel Tax

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:6000 - Professional Services	Soil & Material Testing	40,000
Account:6155 - Sidewalk Improvements	Sidewalk Replacement	850,000
Account:6330 - R&M Traffic Signals	State Treasurer, Cook County Highway	44,000
Account:7140 - Electricity	Street Lights	200,000
	Traffic Signals	32,000
Account:7160 - Ice Control	De-Icing Materials for Streets	250,000
Account:8100 - Improvements	Alley Reconstruction	230,000
	Curb Improvements	225,000



**2014 Budget
CDBG FUND**

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	71,963	83,606	110,861	93,060	102,965	117,823
Revenues	310,055	347,180	395,465	283,171	298,029	278,375
Expenses	(298,412)	(319,925)	(403,361)	(283,171)	(283,171)	(390,035)
Ending Balance	83,606	110,861	102,965	93,060	117,823	6,163

The Community Development Block Grant (CDBG) Fund is administered by the Department of Community & Economic Development. The purpose of the program is to support various projects that serve low-moderate income residents and areas of the City. The allocation for program year 2013 (October 1, 2013 – September 30, 2014) will be \$278,375. Des Plaines is a U.S. Department of Housing and Urban Development (HUD) designated entitlement community; and its program allocation is determined annually by a statutory dual formula which includes objective measures such as extent of poverty, population, housing overcrowding and age of housing stock.

The Associate Planner manages the CDBG program. This individual prepares budgets, contracts and monitors sub-recipients, prepares CDBG plans and reports, manages program finances via IDIS, and acts as the program liaison with HUD, City departments, public service subrecipients and the public.

The Program Year 2013 budget includes funding for the following project types: public service by non-profit agencies that provide housing and employment counseling, child care and senior services; housing rehabilitation, lead paint inspection and code enforcement; infrastructure and public facility improvements; and planning and administration.

A “Revolving Loan Fund” was established in accordance with HUD guidelines to receive program income generated by the repayment of liens for repairs made by the CDBG Home Repair Program. Upon completion of work to qualified homes, a lien is placed on the property equal to the amount of the repairs. Repayment of the lien is required if the property is sold, or title is transferred from the qualified homeowner within the lien period (10 years). Monies received from the repayments must be used to make additional loans for the HRP.

240 - CDBG
2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Intergovernmental</u>					
4250	CDBG	378,442	283,171	283,171	278,375 *
		378,442	283,171	283,171	278,375
<u>Fines and fees</u>					
4505	Program Income	-	-	14,858	-
		-	-	14,858	-
<u>Miscellaneous</u>					
4849	Miscellaneous Revenue	17,023	-	-	-
		17,023	-	-	-
Total CDBG Revenues		395,464	283,171	298,029	278,375

240 - CDBG
2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:4250 - CDBG	2014 Allocation	278,375

240 - CDBG

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	33,104	40,727	40,727	42,024
		33,104	40,727	40,727	42,024
<u>Taxes and Benefits</u>					
5200	FICA Contribution	2,192	3,116	3,116	3,215
5205	IMRF Contribution	3,989	6,044	6,044	6,237
5220	PPO Insurance Contribution	-	-	3,807	3,928
5225	HMO Insurance Contribution	2,987	3,807	-	-
5230	Dental Insurance Contribution	161	218	218	225
5235	Life Insurance Contribution	38	44	44	46
5240	Workers Compensation	59	-	-	-
5245	Unemployment Compensation	-	-	-	-
		9,427	13,229	13,229	13,651
<u>Other Services</u>					
6100	Publication of Notices	491	-	-	-
6110	Printing Services	-	-	-	-
6120	Recording Fees	-	-	-	-
		491	-	-	-
<u>Subsidies and Incentives</u>					
6555	Subsidy - Emergency Shelter	485	440	440	440 *
6560	Subsidy - Shared Housing	6,305	5,720	5,720	6,200 *
6565	Subsidy - Day Care Assistance	7,511	7,051	7,051	7,664 *
6570	Subsidy - Residential Rehab	116,725	108,475	108,475	-
6575	Subsidy - Public Facility Rehab	-	100	20,100	100 *
6580	Subsidy - Housing Counsel	4,900	4,600	4,600	5,600 *
6585	Subsidy - Homeless Prevention	7,331	6,825	6,825	7,032 *
6590	Subsidy - Employment Counseling	6,305	5,720	5,720	5,720 *
6595	Subsidy - Affordable Housing	1,901	1,785	1,785	2,000 *
6600	Subsidy - Transitional Housing	5,885	5,540	5,540	6,000 *
6602	Subsidy - Rental Assistance	2,721	2,686	2,686	1,000 *
		160,070	148,942	168,942	41,756
<u>Other Expenses</u>					
7500	Postage & Parcel	-	-	-	-
		-	-	-	-
<u>Capital Outlay</u>					
8030	Land	-	-	-	111,660 *
8100	Improvements	200,269	80,273	60,273	180,944 *
		200,269	80,273	60,273	292,604
Department Total: Non Departmental		403,361	283,171	283,171	390,035

240 - CDBG

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:6555 - Subsidy - Emergency Shelter	Emergency Shelter - The Harbor, Inc.	440
Account:6560 - Subsidy - Shared Housing	Center of Concern	6,200
Account:6565 - Subsidy - Day Care Assistance	CEDA Northwest	7,664
Account:6575 - Subsidy - Public Facility Rehab	Emergency Shelter - City of Des Plaines	100
Account:6580 - Subsidy - Housing Counsel	CEDA Northwest - Fair Housing	5,600
Account:6585 - Subsidy - Homeless Prevention	Center of Concern - Homeless Prevention	7,032
Account:6590 - Subsidy - Employment Counseling	CEDA Northwest - Employment Counseling	5,720
Account:6595 - Subsidy - Affordable Housing	CEDA Northwest - Transitional Housing Counseling	2,000
Account:6600 - Subsidy - Transitional Housing	Women in Need Growing Stronger	6,000
Account:6602 - Subsidy - Rental Assistance	CEDA Northwest - Rental Assistance	1,000
Account:8030 - Land	Apache Park Neighborhood Land Acquisition	111,660
Account:8100 - Improvements	Apache Park Neighborhood Plan Program	100,000
	Property Improvement Program	80,944



2014 Budget GRANT FUNDED PROJECTS

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	-	(327,477)	(319,558)	-	104,777	104,777
Revenues	574,120	1,940,197	1,706,900	1,547,186	461,000	1,148,538
Expenses	(1,065,658)	(2,115,513)	(1,733,025)	(1,819,190)	(461,000)	(1,420,543)
Transfers	164,061	183,235	450,460	272,004	-	272,004
Ending Balance	(327,477)	(319,558)	104,777	-	104,777	104,776

The City receives grants from State and Federal agencies periodically to fund law enforcement projects, flood control projects and other capital improvements. For the FY2010 the City created a new fund to account for various State and Federal grant funded projects. This fund is a special revenue fund that accounts for the City's Public Safety, Capital and other miscellaneous grants. Grant revenue is one-time only revenue and fluctuates significantly from year to year depending on availability. Some of the projects are fully funded by the grant amount and some require a match from the City. The City's portion of the project is reflected through a transfer from the fund that will benefit from this project.

250 - Grant Projects

2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Intergovernmental</u>					
4260	Federal Grants	1,578,351	1,122,186	36,000	1,148,538 *
4270	State Grants	127,299	425,000	425,000	-
4280	Local Grants	1,250	-	-	-
		1,706,900	1,547,186	461,000	1,148,538
<u>Other Financing Sources</u>					
4900	Transfer from General Fund	1,000	-	-	-
4901	Transfer from TIF #1 Downtown Fund	290,683	-	-	-
4940	Transfer from Capital Projects Fund	158,777	272,004	-	272,004 *
		450,460	272,004	-	272,004
Total Grant Projects Revenues		2,157,360	1,819,190	461,000	1,420,542

250 - Grant Projects

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:4260 - Federal Grants	Customs & DEA Overtime Reimbursement	36,000
	Department of Homeland Security Grant	26,352
	Congestion Mitigation Air Quality Grant	970,986
	Illinois Transportation Enhancement Program	115,200
Account:4940 - Transfer from Capital Projects	City's 20% Match - CMAQ Central Road Bike Lane Impr.	118,400
	City's 20% Match - CMAQ Ballard Road Sidewalk	107,000
	City's 20% Match - CMAQ Pedestrian Medians	17,804
	City's 20% Match - ITEP Rand Road Enhancement	28,800

2510 - Public Safety Grants

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	29,618	-	-	20,000
5015	Overtime - Supervisory	1,650	-	-	-
5020	Overtime - Non Supervisory	25,928	36,000	36,000	36,000
		57,196	36,000	36,000	56,000
<u>Other Employee Costs</u>					
5325	Training	890	-	-	-
		890	-	-	-
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	500	-	-	-
		500	-	-	-
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	-	-	-	-
		-	-	-	-
<u>Commodities</u>					
7000	Office Supplies	59	-	-	-
7010	Supplies - Community Relations	1,343	-	-	-
7120	Gasoline	-	-	-	-
7200	Other Supplies	4,042	-	-	-
7300	Uniforms	1,183	-	-	-
7320	Equipment < \$5,000	4,960	-	-	-
		11,586	-	-	-
<u>Other Expenses</u>					
7525	Meals	248	-	-	-
7550	Miscellaneous Expenses	90	-	-	-
		338	-	-	-
<u>Capital Outlay</u>					
8000	Computer Software	-	-	-	-
8005	Computer Hardware	220	-	-	-
8015	Equipment	-	-	-	6,353
		220	-	-	6,353
Total Public Safety Grants Expenses		70,730	36,000	36,000	62,353

2520 - Capital Grants 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Contractual Services</u>					
6000	Professional Services	-	124,000	-	124,000 *
		-	124,000	-	124,000
<u>Capital Outlay</u>					
8100	Improvements	1,304,149	1,659,190	425,000	1,234,190 *
		1,304,149	1,659,190	425,000	1,234,190
Total Capital Grants Expenses		1,304,149	1,783,190	425,000	1,358,190

2520 - Capital Grants

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:6000 - Professional Services	CMAQ - Central Road Bike Lane Improvements	57,000
	CMAQ- Ballard Road Sidewalk	50,000
	ITEP- Rand Road Enhancement	17,000
Account:8100 - Improvements	CMAQ- Ballard Road Sidewalk	483,000
	CMAQ- Central Road Bike Lane Improvement	535,000
	CMAQ- Refuge Medians	89,190
	ITEP- Rand Road Enhancement	127,000

2530 - Other Grants

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Contractual Services</u>					
6000	Professional Services	177,158	-	-	-
6025	Administrative Services	-	-	-	-
		177,158	-	-	-
<u>Other Services</u>					
6175	Tree Plantings	30,000	-	-	-
		30,000	-	-	-
<u>Commodities</u>					
7055.051	Street Sign Supplies	-	-	-	-
7310	Publications	102	-	-	-
7320	Equipment < \$5,000	1,142	-	-	-
		1,244	-	-	-
<u>Capital Outlay</u>					
8015	Equipment	-	-	-	-
8100	Improvements	149,742	-	-	-
		149,742	-	-	-
Total Other Grants Expenses		358,144	-	-	-

Page Intentionally Left Blank



**2014 Budget
GAMING TAX FUND**

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	-	-	3,698,084	10,304,083	12,595,418	17,788,418
Revenues	-	10,820,441	24,818,317	19,010,000	24,633,000	24,030,000
Expenses	-	(7,122,357)	(15,920,983)	(13,604,000)	(15,840,000)	(15,600,000)
Transfers	-	-		(3,600,000)	(3,600,000)	(8,800,000)
Ending Balance	-	3,698,084	12,595,418	12,110,083	17,788,418	17,418,418

The Gaming Tax Fund was established by the City to account for the revenues received from the Rivers Casino in Des Plaines. This fund accounts for the revenues of a \$1 admissions tax along with a 5% wagering tax. The admissions tax is received from the State on a quarterly basis and the wagering tax is remitted to the City on a monthly basis. All of the obligations and transfers will also be accounted for in this fund.

Annual Casino Revenue

		2012 Actual	2013 Estimate	2014 Estimate
Revenues *		24,802,456	24,600,000	24,000,000
State of Illinois Share	\$10M Annually	(10,000,000)	(10,000,000)	(10,000,000)
Remaining Amount		14,802,456	14,600,000	14,000,000
Benefitting Communities Share	40%	5,920,982	5,840,000	5,600,000
City of Des Plaines Share	60%	8,881,474	8,760,000	8,400,000

* Revenue variance compared to top chart is due to interest income

The \$8.8M in Gaming revenue from 2012 is being used in the 2014 Budget on the following:

- Transfer to the Capital Projects Fund for improvements: \$1,745,000
- Transfer to the Capital Projects Fund to pay off series 2005E bond: \$3,555,000
- Transfer to the Water / Sewer Fund for River Road water main: \$2,500,000
- Transfer to the Water / Sewer Fund for alternate water source: \$1,000,000

270 - Gaming Tax

2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Other Taxes					
4130	Gaming Tax - Wagering	20,833,788	16,500,000	20,900,000	20,500,000
4135	Gaming Tax - Admissions	3,968,668	2,500,000	3,700,000	3,500,000
		24,802,456	19,000,000	24,600,000	24,000,000
Interest Income					
4700	Interest Income	15,861	10,000	33,000	30,000
		15,861	10,000	33,000	30,000
Total Gaming Tax Revenues		24,818,317	19,010,000	24,633,000	24,030,000

270 - Gaming Tax 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Other Expenses</u>					
7600	Cont Obligation - State Payments	10,000,000	10,000,000	10,000,000	10,000,000
7650	Cont Obligation - Municipalities	5,920,982	3,604,000	5,840,000	5,600,000
		<u>15,920,982</u>	<u>13,604,000</u>	<u>15,840,000</u>	<u>15,600,000</u>
<u>Other Financing Uses</u>					
9400	Transfer to Capital Projects Fund	-	3,600,000	3,600,000	5,300,000 *
9500	Transfer to Water/Sewer Fund	-	-	-	3,500,000
		<u>-</u>	<u>3,600,000</u>	<u>3,600,000</u>	<u>8,800,000</u>
Total Gaming Tax Expenses		<u>15,920,982</u>	<u>17,204,000</u>	<u>19,440,000</u>	<u>24,400,000</u>

270 - Gaming Tax

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:9400 - Transfer to Capital Projects Fund	Transfer to Capital Projects for Improvements	1,745,000
	Transfer to Capital Projects for Debt Repayment	3,555,000



2014 Budget
DEBT SERVICE FUNDS

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	\$345,602	\$377,067	\$420,701	\$420,201	\$463,283	\$463,283
Revenues	1,252,822	4,820,766	151,120	105,400	105,900	107,550
Expenditures	(1,394,625)	(5,734,007)	(108,538)	(105,900)	(105,900)	(108,050)
Transfers	173,268	956,875	-	-	-	-
Ending Balance	\$377,067	\$420,701	\$463,283	\$419,701	\$463,283	\$462,783

The Debt Service Funds account for the general obligation debt that is paid entirely or partially with property taxes. Debt that is paid exclusively by special revenue is budgeted in those respective funds (i.e., Water, TIF, and Capital Improvement). The bond issues are paid for as follows:

DEBT SERVICE SCHEDULE

	PROPERTY TAX SUPPORTED	CAPITAL PROJECTS PORTION	TIF SUPPORTED PORTION	WATER/SEWER FUND PORTION	TOTAL
Total Debt Outstanding - Principal only					
Balance Jan. 1, 2014	725,000	15,300,000	36,274,315	-	52,299,315
2014 Debt Service					
Principal	80,000	5,795,000	2,590,000	-	8,465,000
Interest	27,550	495,570	1,053,118	-	1,576,238
Total	107,550	6,290,570	3,643,118	-	10,041,238

The below bond issue is paid by property taxes:

YEAR OF ISSUE	TYPE	ORIGINAL AMOUNT ISSUED	BALANCE JAN. 1, 2014
2007B	G.O. (partial Refunding 2001B)	1,150,000	725,000
	Total Supported by Property	1,150,000	725,000



2014 Budget
DEBT SERVICE FUNDS

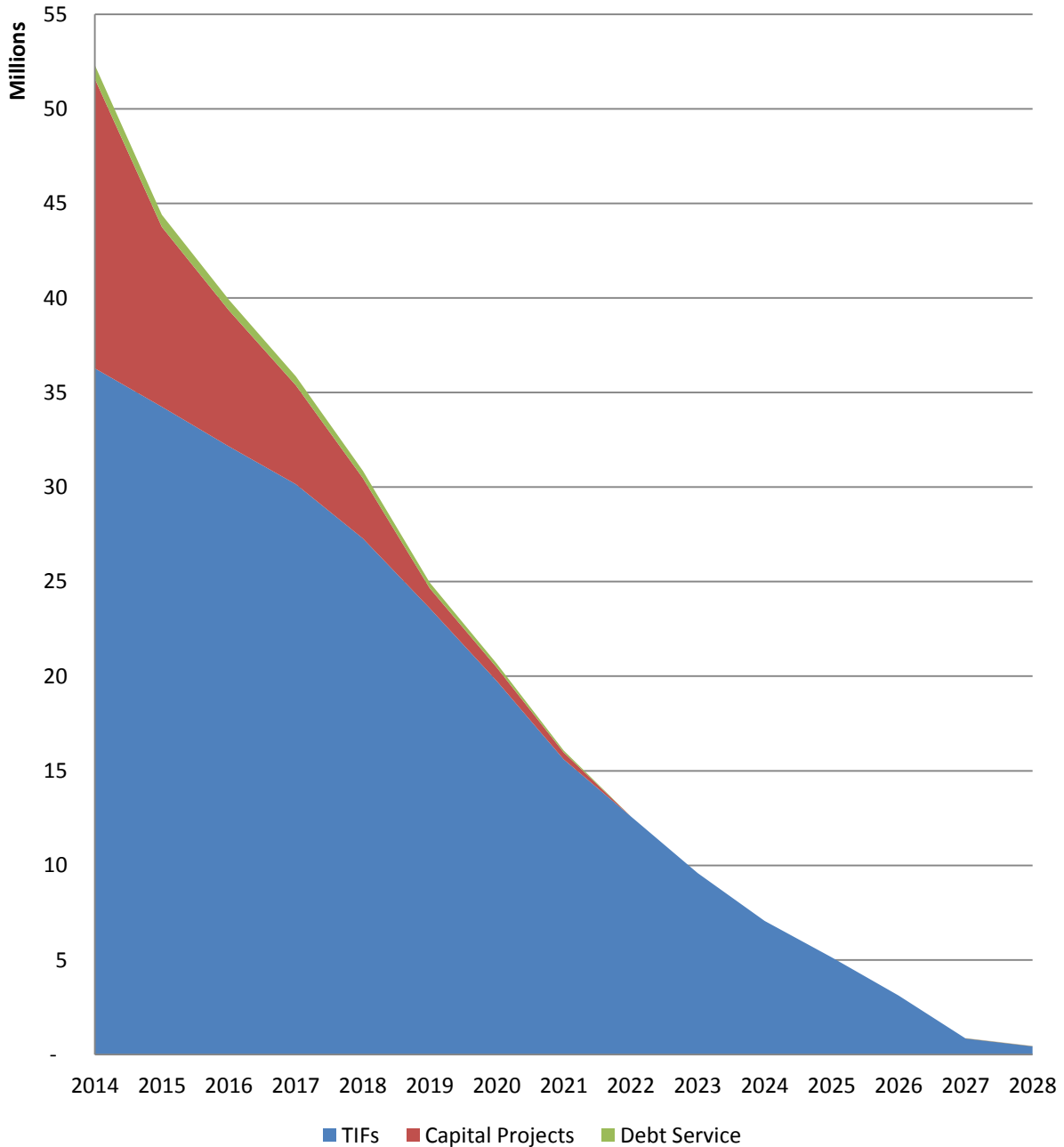
The below bond issues are paid from special revenue:

YEAR OF ISSUE	TYPE	AMOUNT ISSUED	BALANCE JAN. 1, 2014
2003C	G.O. (TIF #6 Taxable)	2,250,000	1,940,000
2004B	G.O. (TIF #3, TIF #6, partial refund w/2009A)	8,900,000	5,000,000
2005A	G.O. (TIF #3)	5,550,000	2,670,000
2005D	G.O. (Refunding 1998, CIP)	14,650,000	7,365,000
2005E	G.O. (TIF #1, CIP)	12,800,000	4,170,000
2005F	G.O. (TIF #1 taxable)	4,725,000	3,030,000
2005G	G.O. (TIF #3 taxable)	500,000	325,000
2007A	G.O. (Refunding 2000, 2001A, CIP)	6,065,000	3,370,000
2007B	G.O. (Refunding 2001B, TIF #1, CIP)	510,000	190,000
2008A	G.O. (Refunding 2001C, TIF #1, TIF #3)	2,575,000	1,335,000
2009A	G.O. (Partial refund 2003C, 2004B, TIF #6)	5,430,000	3,527,126
2009B	G.O. (Refunding 1999, CIP)	4,175,000	1,010,000
2010A	G.O. (Partial refund 2003A, 2005A, TIF #3)	3,945,000	3,945,000
2010B	G.O. (Partial refund 2005E, TIF #1, TIF#3, CIP)	6,110,760	7,402,189
2011A	G.O. (Ref 03A, TIF #1, TIF#3, TIF #5, TIF #6)	3,540,000	2,985,000
2012A	G.O. (TIF #1)	3,765,000	3,310,000
Total G.O. Bonds		85,490,760	51,574,315
2002	TIF Revenue Note	462,389	234,413
2003	TIF Revenue Note	471,000	247,974
Total Revenue Notes		933,389	482,387
Total Supported by Special Revenue			<u><u>\$52,056,702</u></u>



2014 Budget LONG-TERM DEBT

Principal Amount Outstanding



The graphic “Principal Amount Outstanding” shows the relative pace with which the City is paying its outstanding debt. Total debt of \$52.3 million as of December 31, 2013 will be reduced to \$16.1 million by 2021. All current debt will be retired by the end of 2028.



2014 Budget
LONG-TERM DEBT

Principal Amount Outstanding by Type

Year	Property Tax	Special Revenue	Capital Projects	Water	TIF	Total
2014	725,000	0	15,300,000	0	36,274,315	52,299,315
2015	645,000	0	9,505,000	0	34,243,625	44,393,625
2016	560,000	0	7,195,000	0	32,150,688	39,905,688
2017	475,000	0	5,230,000	0	30,151,615	35,856,615
2018	390,000	0	3,190,000	0	27,287,741	30,867,741
2019	300,000	0	1,055,000	0	23,593,345	24,948,345
2020	205,000	0	715,000	0	19,745,208	20,665,208
2021	105,000	0	365,000	0	15,601,541	16,071,541
2022	0	0	0	0	12,596,666	12,596,666
2023	0	0	0	0	9,592,732	9,592,732
2024	0	0	0	0	7,062,968	7,062,968
2025	0	0	0	0	5,139,569	5,139,569
2026	0	0	0	0	3,118,687	3,118,687
2027	0	0	0	0	850,000	850,000
2028	0	0	0	0	435,000	435,000

As a home rule municipality the City does not have any legal debt limitation.

Moody's Investors Service has assigned an Aa2 rating to the City's outstanding municipal bond issues. Since the City's last rating, Moody's recalibrated its long-term US municipal ratings to its global rating scale. This will allow for a greater comparability between the rating of municipal debt and those issued by corporate entities.

The City's debt to be paid from property taxes is at \$12 per capita as of December 31, 2013. Total City debt, not inclusive of the TIF debt is at \$275 per capita as of December 31, 2013 which is considered a favorable level.

Debt service requirements for all of the City's debt (inclusive of the TIF debt) for the outstanding principal and interest are included on the next page.



2014 Budget
LONG-TERM DEBT

**Annual Principal and Interest Requirements
Over the Total City Debt**

TOTAL CITY DEBT

Year	Principal	Interest	Total P&I
2014	7,905,690	2,135,548	10,041,238
2015	4,487,937	1,982,806	6,470,744
2016	4,049,073	1,818,615	5,867,688
2017	4,988,874	1,652,023	6,640,897
2018	5,919,395	1,441,358	7,360,753
2019	4,283,137	1,188,457	5,471,594
2020	4,593,666	1,010,219	5,603,885
2021	3,474,875	810,095	4,284,970
2022	3,003,934	644,190	3,648,124
2023	2,529,764	487,262	3,017,026
2024	1,923,399	354,425	2,277,824
2025	2,020,883	257,143	2,278,026
2026	2,268,687	153,937	2,422,624
2027	415,000	36,124	451,124
2028	435,000	18,488	453,488
Total	52,299,315	13,990,688	66,290,004

Note: Any discrepancies between the preceding tables are due the Capital Appreciation Bonds (CABs). The original principal amount of CABs is used to determine the principal outstanding but when payment is actually made, the entire payment amount is considered principal.

300 - Debt Service Fund

2014 Revenues Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4000	Property Taxes - Current Year Collection	166,396	105,400	105,400	107,550
4005	Property Taxes - Last Year's Collection	(12,014)	-	1,500	-
4010	Property Taxes - Prior Years Collection	(3,262)	-	(1,000)	-
		151,120	105,400	105,900	107,550
<u>(Sources)/Uses of Revenues</u>					
4850	Bond Proceeds	-	-	-	-
4852	Bond Premium	-	-	-	-
		-	-	-	-
<u>Other Financing Sources</u>					
4900	Transfer from General Fund	-	-	-	-
4952	Transfer from City Owned Parking Fund	-	-	-	-
4990	Transfer from Component Unit	-	-	-	-
		-	-	-	-
Total Debt Service Fund Revenues		151,120	105,400	105,900	107,550

07B0 - 2007B Refunding 01B
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	75,000	75,000	75,000	80,000
8325	Interest	33,250	30,400	30,400	27,550
8375	Bank/Trust/Agency Fees	290	500	500	500
Total 2007B Refunding 01B Expenses		108,540	105,900	105,900	108,050

Page Intentionally Left Blank



2014 Budget
CAPITAL PROJECTS FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	(\$474,896)	\$7,882,395	\$3,094,453	\$2,789,792	\$2,523,327	\$3,083,701
Revenues	19,600,039	10,965,174	9,295,863	7,589,126	7,633,826	7,574,026
Expenditures	(12,013,583)	(15,552,581)	(9,683,212)	(11,825,605)	(10,376,448)	(14,462,991)
Transfers	770,835	(200,535)	(183,777)	3,302,996	3,302,996	5,002,996
Ending Balance	\$7,882,395	\$3,094,453	\$2,523,327	\$1,856,309	\$3,083,701	\$1,197,732

The Capital Projects Fund (CIP) accounts for the expenditure of special revenues dedicated for the improvement of the City’s infrastructure. The budgeted expenditures are capital projects that have been approved in the 5-year Capital Improvement Program and include salaries and benefits for the Assistant Director of Public Works and Engineering, two Engineering Inspectors, part-time Intermediate Clerk (50% funding), and an Engineering Intern. This plan is updated annually and approved by the City Council.

The special revenues deposited into this fund are:

- ¾ cent home rule sales tax;
- Four-cent motor fuel tax implemented for back-yard flooding
- Special Service Area #5 property tax - Westfield Drive water main
- Special Service Area #6 property tax - 2150 and 2172 Chestnut Street parking lot
- Special Service Area #7 property tax – Woodland Townhomes parking lot
- Special Service Area #8 property tax – Crabtree Lane curb & gutter improvements
- Special Service Area #9 property tax – 624-640 West Algonquin Road parking lot
- Special Service Area #10 property tax – 642-658 West Algonquin Road parking lot
- Special Service Area #11 property tax - Drake Lane (6 properties), total \$2,096
- Special Service Area #12 property tax - Greenview (2 properties), total \$979
- Special Service Area #13 property tax - Phoenix and Miami Lane (5 properties), total \$1,566
- Special Service Area #14 property tax - 2132, 2140 & 2148 Plainfield Dr., (3 properties), total \$2,171
- \$0.90/100 cf. storm sewer use fee for debt service and projects related to 2003 storm water master plan.



2014 Budget
CAPITAL PROJECTS FUND

Debt service paid from Capital Projects Fund includes:

<u>Bond Issue</u>	<u>Project Description</u>	<u>Original Amount</u>	<u>Remaining 1-1-14</u>	<u>Final Payout</u>
2005D bond refund of 98B	Sewer Portion	6,985,000	3,915,000	2018
2005D bond refund of 98C	Library Portion	3,575,000	3,450,000	2018
2005E G. O. Bond	Infrastructure Portion	6,500,000	3,555,000	2014
2007A bond refund of 2000	Streets Portion	2,570,000	805,000	2015
2007A bond refund of 2001	Streets Portion	3,395,000	2,565,000	2021
2009 Refunding	Streets Portion	4,175,000	1,010,000	2018
Total		27,200,000	15,300,000	

**Annual Principal and Interest Requirements
Over the Total Capital Projects Debt**

TOTAL CAPITAL PROJECTS FUND DEBT

Year	Principal	Interest	Total P&I
2014	5,795,000	495,570	6,290,570
2015	2,310,000	413,450	2,723,450
2016	1,965,000	327,310	2,292,310
2017	2,040,000	235,720	2,275,720
2018	2,135,000	140,440	2,275,440
2019	340,000	40,090	380,090
2020	350,000	27,170	377,170
2021	365,000	13,870	378,870
Total	15,300,000	1,693,620	16,993,620



2014 Budget **CAPITAL PROJECTS FUND** **5 YEAR CIP OVERVIEW**

The City of Des Plaines Capital Improvement Program (CIP) is prepared in a separate document which is summarized in the following budget pages. The CIP is a multi-year, prioritized plan for Capital expenditures. The City's plan addresses capital expenditures of \$25,000 or more. The replacement of vehicles is not included in the CIP but instead is tracked through the Equipment Replacement Fund.

The separate CIP plan is completed for five fiscal years from 2014 through 2018. The document represents staff's recommendation of the City's street, utility, and drainage infrastructure project needs for the next five years given current financial resources. Proposed projects are listed by year, with anticipated cost and source of revenue to fund the improvements shown. Each project has a description, justification for the project along with a High, Medium or Low priority. Within the 2014 Budget document, a summary of the specific 2014 projects is included on the following pages. The summary is laid out by various categories of projects such as alley improvements, drainage improvements, etc., and indicates the location, total cost, funding source as well as a justification. The justification is primarily used as an indicator on recurring and nonrecurring capital projects. The items listed as annual programs are considered recurring.

In preparing the CIP, priority is given to projects based on need and condition of the infrastructure item recommended to be improved or replaced. For instance, decisions on street and alley replacements are based on the biannual pavement condition surveys of each street and alley. Likewise, water system improvements are based on the City's 2006 Water System Master Plan. In addition, storm water improvements are scheduled according the City's 2003 Storm Water Master Plan.

The capital improvements proposed for construction in 2014 are identified in the 5-Year Capital Improvement Program at a cost of \$19.7 million. Sources of revenue for the C.I.P. presently include the Capital Projects Fund (\$6.3 million), Motor Fuel Tax Fund (\$800,000), Water /Sewer Fund (\$6.5 million), Grant Funded Projects (\$1.1 million) and Tax Increment Finance District Fund (\$5 million).

The following types of projects and their approximate funding levels will be recommended to the City Council during C.I.P. discussions for improvements in 2014: Alley Improvements (\$230,000), Drainage System Improvements (\$3,336,425), Street Improvements (\$4,611,197), Water System Improvements (\$6,999,598), Traffic Improvements (\$400,000), Sewer System Improvements (\$100,000), and Miscellaneous Improvements (\$6,133,190).

The recommended 2014 through 2018 Capital Improvement Program proposes the expenditure of approximately \$50 million on capital improvements within the project categories of curbs/gutters, engineering services, lighting improvements, sewers/drainage, water system, alleys, sound walls, traffic signals and streetscape improvements. The proposed expenditures for 2014 are \$21.8 million and are shown in detail on the following pages (Summary and Maps). All projects are listed by category with justification listed noting what projects are annual recurring programs.

CITY OF DES PLAINES - 2014-2018 CAPITAL IMPROVEMENT PROGRAM - SUMMARY FOR 2014

CATEGORY	PROJECT ID	LOCATION	LIMITS	ACTIVITY	TOTAL COST	FUNDING SOURCE	JUSTIFICATION
ALLEY IMPROVEMENTS	619	OAKTON/BENNETT	LOCUST-BENNETT	ALLEY RECONSTRUCTION	\$97,000	MFT	ALLEY EVALUATION
	1189	WALNUT CT/ALGONQUIN	SOUTHWEST PL-ALGONQUIN	ALLEY RECONSTRUCTION	\$133,000	MFT	ALLEY EVALUATION
			Sub-Total		<u>\$230,000</u>		
DRAINAGE SYSTEM IMPROVEMENTS	1541	ALGONQUIN ROAD	PENNSYLVANIA-ELMHURST	SANITARY/COMBINED SEWER	\$1,000,000	CPF	STORMWATER MASTER PLAN
	1069	BEDFORD LN	MILLERS-BRADLEY	STORM SEWER	\$123,520	CPF	STREET EVALUATION
	1529	FARGO AVE	CEDAR-RIVER	STORM SEWER	\$2,000,000	CPF	STORMWATER MASTER PLAN
	1266	PINE ST	EVERETT-HOWARD	STORM SEWER	\$212,905	CPF	STREET EVALUATION
			Sub-Total		<u>\$3,336,425</u>		
MISCELLANEOUS IMPROVEMENTS	1508	C BALLARD ROAD	EAST RIVER- GOOD	NEW SIDEWALK	\$533,000	GFP	CMAQ GRANT
	1202	C CENTRAL RD	TIMOTHY-EAST RIVER	BIKE LANE IMPROVEMENT	\$592,000	GFP	CMAQ GRANT
	105	DESIGN/CONSTRUCTION ENGINEERING		ENGINEERING	\$600,000	CPF	ANNUAL PROGRAM
	129	* DESIGN/CONSTRUCTION ENGINEERING	TIF #1	ENGINEERING	\$700,000	TIF	TIF DISTRICT
	96	MISC CURB REPLACEMENT	VARIOUS	CURB REPLACEMENT	\$225,000	MFT	ANNUAL PROGRAM
	122	C MT. PROSPECT ROAD	COMED EASEMENT	TRAFFIC CALMING	\$89,190	GFP	CMAQ GRANT

Wednesday, September 11, 2013

*-indicates new project
C-indicates carryover project

CPF-CAPITAL PROJECTS FUND
MFT-MOTOR FUEL TAX FUND
GFP-GRANT FUNDED PROJECTS FUND

WATER-WATER/SEWER FUND
TIF-TIF FUND
CDBG-COMMUNITY DEV. BLOCK GRANT FUND

CITY OF DES PLAINES - 2014-2018 CAPITAL IMPROVEMENT PROGRAM- SUMMARY FOR 2014

CATEGORY	PROJECT ID	LOCATION	LIMITS	ACTIVITY	TOTAL COST	FUNDING SOURCE	JUSTIFICATION
MISCELLANEOUS IMPROVEMENTS	127	C RAND ROAD TREE ENHANCEMENT		STREETSCAPE	\$144,000	GFP	ITEP GRANT
	94	SIDEWALK REPLACEMENTS	CITYWIDE	SIDEWALK REPLACEMENT	\$850,000	MFT	ANNUAL PROGRAM
	124	STREETSCAPE IMPROVEMENTS	TIF #1	STREETSCAPE	\$2,300,000	TIF	TIF DISTRICT
	100	TOPOGRAPHIC/B.M. SURVEYS		SURVEY	\$100,000	CPF	ANNUAL PROGRAM
			Sub-Total		<u>\$6,133,190</u>		
SEWER SYSTEM IMPROVEMENTS	87	MISC SEWER REHAB	VARIOUS	SEWER LINING/TELEVISION	\$100,000	WATER	ANNUAL PROGRAM
STREET IMPROVEMENTS	73	BEDFORD LN	MILLERS-BRADLEY	REHABILITATION	<u>\$100,000</u>	CPF	STREET EVALUATION
	225	C DENNIS PL	WEBSTER-FOREST	RECONSTRUCTION	\$281,750	CPF	STREET EVALUATION
	1406	DES PLAINES RIVER ROAD	TOUHY-ALGONQUIN	RECONSTRUCTION		CPF	IDOT APPROVED
	393	HENRY AVE	WHITE-CENTER	RECONSTRUCTION	\$357,527	CPF	STREET EVALUATION
	643	* ORCHARD PL	100' N. CREEK TO DEAD END	RECONSTRUCTION	\$1,500,000	TIF	TIF DISTRICT
	678	PINE ST	EVERETT-HOWARD	RECONSTRUCTION	\$332,664	CPF	STREET EVALUATION
	764	SEEGERS RD	CNRR-RAND	RESURFACE	\$54,213	CPF	STREET EVALUATION

Wednesday, September 11, 2013

*-indicates new project
C-indicates carryover project

CPF-CAPITAL PROJECTS FUND
MFT-MOTOR FUEL TAX FUND
GFP-GRANT FUNDED PROJECTS FUND

WATER-WATER/SEWER FUND
TIF-TIF FUND
CDBG-COMMUNITY DEV. BLOCK GRANT FUND

CITY OF DES PLAINES - 2014-2018 CAPITAL IMPROVEMENT PROGRAM- SUMMARY FOR 2014

CATEGORY	PROJECT ID	LOCATION	LIMITS	ACTIVITY	TOTAL COST	FUNDING SOURCE	JUSTIFICATION
STREET IMPROVEMENTS	763	SEEGERS RD	N.W. HWY-CNRR	RESURFACE	\$145,292	CPF	STREET EVALUATION
	828	* THACKER ST	WOLF-FIRST	REHABILITATION	\$826,446	CPF	STREET EVALUATION
	932	WHITCOMB AVE	RIVER-CENTER	RECONSTRUCTION	\$669,630	CPF	STREET EVALUATION
	956	C WILLSON DR	FLORIAN-KING	REHABILITATION	\$269,975	CPF	STREET EVALUATION
			Sub-Total	<u>\$4,611,197</u>			
TRAFFIC IMPROVEMENTS	139	* LEE AND FOREST TRAFFIC SIGNAL		DESIGN ENGINEERING	\$400,000	CPF	IDOT APPROVED
			Sub-Total	<u>\$400,000</u>			
WATER SYSTEM IMPROVEMENTS	140	* ALTERNATIVE WATER SOURCE	CENTRAL ROAD PUMPING STATION		\$3,000,000	WATER	2006 WATER STUDY
	1551	DES PLAINES RIVER ROAD	TOUHY-ALGONQUIN	16 INCH WATER MAIN	\$2,500,000	WATER	2006 WATER STUDY
	1550	* LEE STREET	ELLINWOOD-MINER	12 INCH WATER MAIN	\$235,000	TIF	2006 WATER STUDY
	1526	* ORCHARD PL	100' N. CREEK TO DEAD END	12 INCH WATER MAIN	\$500,000	TIF	2006 WATER STUDY
	1277	SEEGERS RD	N.W. HWY-CNRR	8 INCH WATER MAIN	\$364,598	WATER	2006 WATER STUDY
	1101	WHITCOMB AVE	RIVER-CENTER	8 INCH WATER MAIN	\$400,000	WATER	2006 WATER STUDY
			Sub-Total		<u>\$6,999,598</u>		
			Grand Total		\$21,810,410		

Wednesday, September 11, 2013

*-indicates new project
C-indicates carryover project

CPF-CAPITAL PROJECTS FUND
WATER-WATER/SEWER FUND
MFT-MOTOR FUEL TAX FUND
TIF-TIF FUND
GFP-GRANT FUNDED PROJECTS FUND
CDBG-COMMUNITY DEV. BLOCK GRANT FUND

The City of Des Plaines

Cook County, Illinois

Capital Improvement Projects- 2014

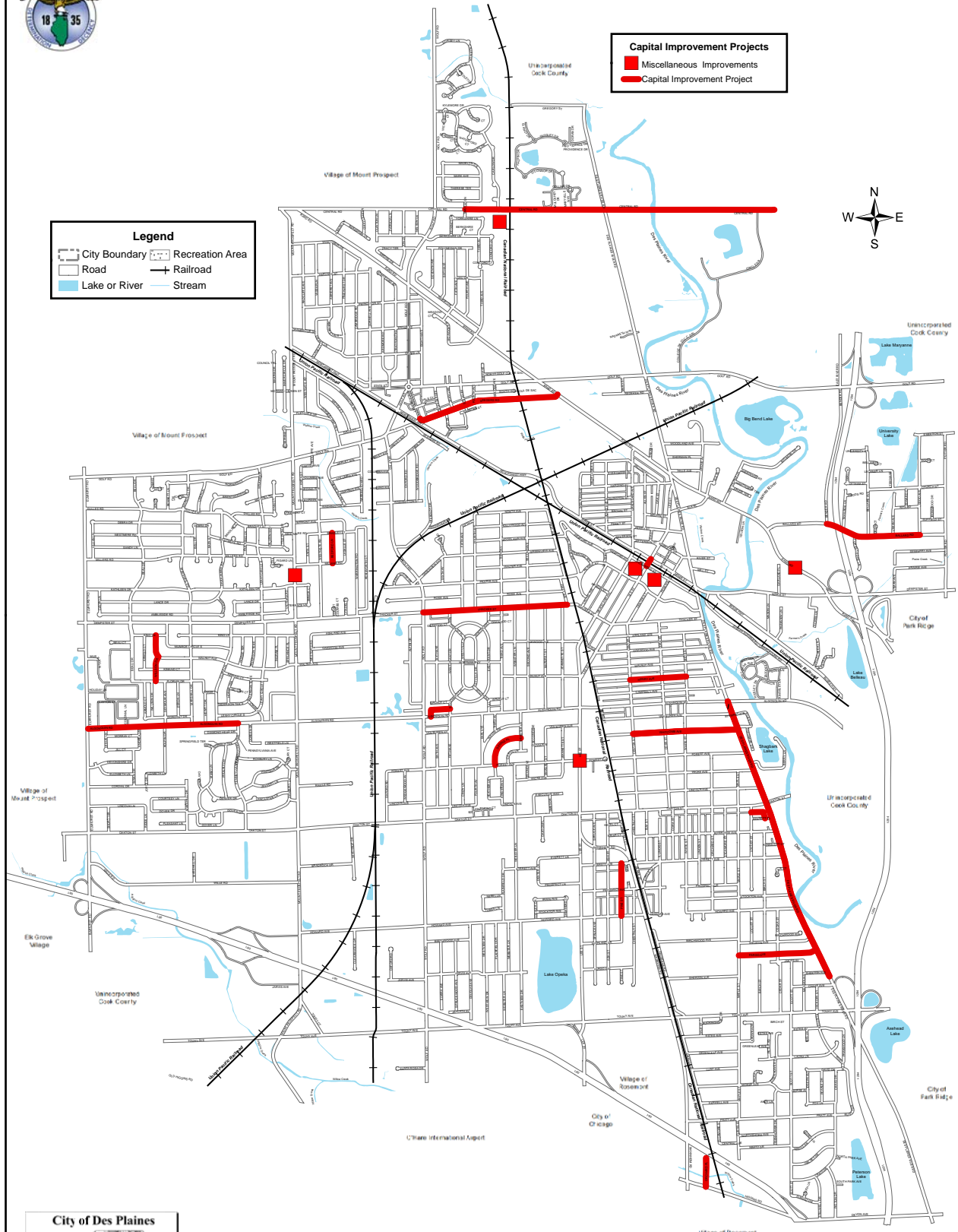


Legend

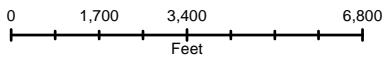
- City Boundary
- Recreation Area
- Road
- Railroad
- Lake or River
- Stream

Capital Improvement Projects

- Miscellaneous Improvements
- Capital Improvement Project



1:44,579



LIMITATION OF LIABILITY: The user agrees that use of all data is solely their own and that the City and its officers are not responsible for any errors or omissions in the data. The user agrees to hold the City and its officers harmless for any errors or omissions in the data. The user agrees to hold the City and its officers harmless for any errors or omissions in the data. The user agrees to hold the City and its officers harmless for any errors or omissions in the data.



Prepared by City of Des Plaines



2014 Budget
PUBLIC WORKS AND ENGINEERING
CAPITAL PROJECTS FUND

PERSONNEL EXHIBIT

Department: PW & Engineering Div: Capital Projects Fund Div. No: 400

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Assistant Director of Public Works and Engineering	1.00	1.00	1.00
Engineering Inspector	2.00	2.00	2.00
Part-Time Intermediate Clerk	0.25	0.25	0.25
Engineering Intern	0.25	0.25	0.25
Total Full Time Equivalent (FTE) Employees:	3.50	3.50	3.50

400 - Capital Projects Revenues 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Property Taxes</u>					
4054	Property Taxes SSA 4	1,140	-	-	-
4055	Property Taxes SSA 5	3,777	3,782	3,782	3,782 *
4056	Property Taxes SSA 6	993	981	981	981 *
4057	Property Taxes SSA 7	11,965	12,000	12,000	12,000 *
4058	Property Taxes SSA 8	4,652	4,200	4,200	4,200 *
4059	Property Taxes SSA 9	2,384	2,315	2,315	2,315 *
4060	Property Taxes SSA 10	3,024	2,936	2,936	2,936 *
4061	Property Taxes SSA 11	2,163	2,096	2,096	2,096 *
4062	Property Taxes SSA 12	1,008	979	979	979 *
4063	Property Taxes SSA 13	1,615	1,566	1,566	1,566 *
4064	Property Taxes SSA 14	-	2,171	2,171	2,171 *
		32,721	33,026	33,026	33,026
<u>Other Taxes</u>					
4120	Local Option Gas Tax	1,685,069	1,550,000	1,667,000	1,650,000
4170	Home Rule Sales Tax	2,772,131	2,500,000	2,600,000	2,600,000
4180	Library Home Rule Sales Tax	1,386,065	1,250,000	1,300,000	1,300,000
		5,843,265	5,300,000	5,567,000	5,550,000
<u>Intergovernmental</u>					
4270	State Grants	-	-	-	-
4285	State - Intergovernmental	679,495	-	-	-
4290	Local - Intergovernmental	169,659	-	-	-
		849,154	-	-	-
<u>Charges for Services</u>					
4608	Storm Sewer	2,434,345	2,250,000	2,000,000	1,950,000
4660	Recapture Fees	5,676	-	2,800	3,000
		2,440,020	2,250,000	2,002,800	1,953,000
<u>Interest Income</u>					
4700	Interest Income	5,482	3,600	3,000	3,000
		5,482	3,600	3,000	3,000
<u>Miscellaneous Revenues</u>					
4820	Developer Contributions	96,019	-	-	-
4823	Rear Yard Drainage Improvements	3,324	-	20,000	20,000
4849	Miscellaneous Revenues	25,874	2,500	8,000	15,000
		125,217	2,500	28,000	35,000
<u>Other Financing Sources</u>					
4927	Transfer from Gaming Tax Fund	-	3,600,000	3,600,000	5,300,000 *
		-	3,600,000	3,600,000	5,300,000
Total Capital Projects Revenues		9,295,859	11,189,126	11,233,826	12,874,026

400 - Capital Projects Revenues

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:4055 - Property Taxes SSA 5	Westfield Dr., Levy Thru 2018	3,782
Account:4056 - Property Taxes SSA 6	Tax Years 2005 to 2019	981
Account:4057 - Property Taxes SSA 7	Tax Years 2005 to 2019	12,000
Account:4058 - Property Taxes SSA 8	Crabtree Ln, Levy Thru 2020	4,200
Account:4059 - Property Taxes SSA 9	624-640 W Algonquin, Levy Thru 2021	2,315
Account:4060 - Property Taxes SSA 10	642-658 W Algonquin, Levy Thru 2021	2,936
Account:4061 - Property Taxes SSA 11	138, 158, 273, 283, 170 & 180 Drake Ln, Levy Thru 2020	2,096
Account:4062 - Property Taxes SSA 12	948 & 956 Greenview Ave, Levy Thru 2020	979
Account:4063 - Property Taxes SSA 13	1318,1330,1340 Phoenix Dr. & 1325,1335 Miami Ln, Levy Thru 2020	1,566
Account:4064 - Property Taxes SSA 14	2132, 2140 & 2148 Plainfield Dr., Levy Thru 2021	2,171
Account:4927 - Transfer from Gaming Tax Fund	Transfer from Gaming Tax Fund for Capital Projects	1,745,000
	Transfer from Gaming Tax Fund for Debt Repayment	3,555,000



2014 Budget
CAPITAL PROJECTS - BUDGET SUMMARY

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
Operating Expenses	9,683,212	11,825,605	10,376,448	13,116,068
Transfers Out	183,777	297,004	297,004	297,004
Total	9,866,989	12,122,609	10,673,452	13,413,072
Total	9,866,989	12,122,609	10,673,452	13,413,072
General Operations	4,516,683	7,934,648	6,659,621	7,121,002
Debt Service	5,350,306	4,187,961	4,013,831	6,292,070
2004 bond	173,830	174,130	0	0
2005D bond refund of 98A	782,500	777,150	777,150	0
2005D bond refund of 98B	750,175	749,324	749,324	942,074
2005D bond refund of 98C	167,785	167,434	167,434	751,936
2005E bond	591,775	591,563	591,563	3,555,350
2007A bond refund of 2000	418,710	425,230	425,230	425,790
2007A bond refund of 2001	372,420	377,980	377,980	377,720
2009B bond refund of 1999	919,800	925,150	925,150	239,200

400 - Capital Projects

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	263,142	267,717	254,088	279,781
5010	Temporary Wages	10,530	13,000	10,000	13,000
5020	Overtime - Non Supervisory	7,649	10,000	9,000	10,000
5060	Compensated Absences	(7,647)	-	-	-
		273,673	290,717	273,088	302,781
<u>Taxes and Benefits</u>					
5200	FICA Contribution	21,021	22,255	20,016	23,178
5205	IMRF Contribution	37,589	39,729	40,689	40,684
5220	PPO Insurance Contribution	33,941	35,731	33,277	35,484
5225	HMO Insurance Contribution	18,748	19,296	14,127	-
5230	Dental Insurance Contribution	3,315	3,544	2,840	2,653
5235	Life Insurance Contribution	259	313	262	259
5240	Workers Compensation	2,104	1,451	2,015	1,634
5245	Unemployment Compensation	1,081	381	330	216
5250	Uniform Allowance	200	200	200	200
5260	RHS Plan Payout	7,647	7,647	7,318	7,318
		125,905	130,547	121,074	111,626
<u>Other Employee Costs</u>					
5320	Conferences	-	1,500	1,500	1,500
5325	Training	2,000	2,000	2,000	2,000 *
5335	Travel Expenses	40	100	100	100 *
		2,040	3,600	3,600	3,600
<u>Insurance</u>					
5535	Departmental P&L Charges	27,097	37,319	37,319	17,067 *
		27,097	37,319	37,319	17,067
<u>Contractual Services</u>					
6000	Professional Services	105,755	100,000	313,000	1,100,000 *
6005	Legal Fees	31,963	1,000	1,000	1,000 *
6015	Communication Services	2,720	3,500	2,000	2,000 *
6025	Administrative Services	3,193	3,100	3,100	3,100 *
		143,631	107,600	319,100	1,106,100
<u>Other Services</u>					
6105	Records Preservation	10,711	15,000	15,000	15,000 *
6110	Printing Services	-	400	100	400 *
6115	Licensing/Titles	-	62	62	-
6120	Recording Fees	-	500	300	500 *
6140	Leases	-	-	-	1,500 *
6155	Sidewalk Improvements	264,050	650,000	140,000	-
6195	Miscellaneous Contractual Services	2,792	1,500	25,000	-
		277,553	667,462	180,462	17,400
<u>Repairs and Maintenance</u>					
6300	R&M Software	360	-	-	8,000 *
6305	R&M Equipment	125	1,100	1,100	1,100 *
6310	R&M Vehicles	5	-	-	-
6315	R&M Buildings & Structures	-	-	-	80,000 *
6315.003	R&M Buildings & Structures - Police	-	148,600	148,600	-
		490	149,700	149,700	89,100
<u>Commodities</u>					
7055.051	Street Sign Supplies	-	-	625	625
7065	Supplies - Capital Maintenance	63,763	70,000	20,000	70,000 *

400 - Capital Projects 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7320	Equipment < 5000	228	-	-	-
		63,991	70,000	20,625	70,625
<u>Other Expenses</u>					
7500	Postage & Parcel	5,072	5,000	5,000	5,000 *
		5,072	5,000	5,000	5,000
<u>Capital Outlay</u>					
8030	Land	-	-	151,950	-
8100	Improvements	3,413,453	5,100,699	5,100,699	6,447,622 *
		3,413,453	5,100,699	5,252,649	6,447,622
<u>Other Financing Uses</u>					
9260	Transfer to Grant Projects Fund	158,777	272,004	272,004	272,004 *
9700	Transfer to Escrow Fund	1,171,690	-	-	-
9999	Transfer to Other Funds	25,000	25,000	25,000	25,000 *
		1,355,466	297,004	297,004	297,004
Total Capital Projects Expenses - Non Program		5,688,371	6,859,648	6,659,621	8,467,925

400 - Capital Projects Expenses 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5325 - Training	ESRI- Geographic Information Systems	1,000
	AutoCAD	1,000
Account:5335 - Travel Expenses	Mileage, IPASS, Parking	100
Account:5535 - Departmental P&L Charges	Internal Service Fund Charges	17,067
Account:6000 - Professional Services	Contruction Engineering Services	400,000
	Design Engineering Services	300,000
	Phase 1 Design Engineering - Lee & Forest	400,000
	Traffic Signal	
Account:6005 - Legal Fees	Levee 50	1,000
Account:6015 - Communication Services	Cell Phones	1,500
	Data Cards	500
Account:6025 - Administrative Services	Pro-rata Share - TMC	3,100
Account:6105 - Records Preservation	Document Scanning	15,000
Account:6110 - Printing Services	Capital Improvement Program Printing	400
Account:6120 - Recording Fees	Rear Yard Drainage	500
Account:6140 - Leases	CN (Wisconsin Central) License Agreement	1,500
Account:6300 - R&M Software	Autodesk Software	8,000
Account:6305 - R&M Equipment	GPS Equipment	1,100
Account:6315 - R&M Buildings & Structures	Bridge Maintenance	80,000
Account:7065 - Supplies - Capital Maintenance	Pavement Patching	70,000
Account:7500 - Postage & Parcel	Pro-rata Share - Mailing Utility Bills	5,000
Account:8100 - Improvements	Drainage System Improvements	3,336,425
	Street Improvements	3,111,197
Account:9260 - Transfer to Grant Projects Fund	City's 20% Match - Grants	272,004
Account:9999 - Transfer to Other Funds	Geographic Information Systems Aerial Photography	25,000

400 - Capital Projects
04A0 - 2004 Tax Exempt Bond
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Debt Service					
8300	Principal	120,000	1,200,000	-	-
8325	Interest	53,830	49,030	-	-
8375	Bank/Trust/Agency Fees	90	100	-	-
Total 2004 Tax Exempt Bond Expenses		173,920	1,249,130	-	-

400 - Capital Projects
05DA - 2005D Refunding 98A
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	710,000	740,000	740,000	-
8325	Interest	72,500	37,000	37,000	-
8375	Bank/Trust/Agency Fees	137	150	150	-
Total 2005D Refunding 98A Expenses		<u>782,637</u>	<u>777,150</u>	<u>777,150</u>	<u>-</u>

400 - Capital Projects
05DB - 2005D Refunding 98B
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	520,000	545,000	545,000	765,000 *
8325	Interest	230,175	204,174	204,174	176,924
8375	Bank/Trust/Agency Fees	137	150	150	150
Total 2005D Refunding 98B Expenses		750,312	749,324	749,324	942,074

400 - Capital Projects
05DC - 2005D Refunding 98C
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	10,000	10,000	10,000	595,000 *
8325	Interest	157,785	157,284	157,284	156,786
8375	Bank/Trust/Agency Fees	137	150	150	150
Total 2005D Refunding 98C Expenses		167,922	167,434	167,434	751,936

400 - Capital Projects
05E0 - 2005E GO Bond
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	415,000	430,000	430,000	3,555,000 *
8325	Interest	176,775	161,213	161,213	-
8375	Bank/Trust/Agency Fees	340	350	350	350
Total 2005E GO Bond Expenses		592,115	591,563	591,563	3,555,350

400 - Capital Projects
07AA - 2007A Refunding 00
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	360,000	380,000	380,000	395,000 *
8325	Interest	58,710	45,030	45,030	30,590
8375	Bank/Trust/Agency Fees	140	200	200	200
Total 2007A Refunding 00 Expenses		418,850	425,230	425,230	425,790

400 - Capital Projects
07AB - 2007A Refunding 01
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	255,000	270,000	270,000	280,000 *
8325	Interest	117,420	107,730	107,730	97,470
8375	Bank/Trust/Agency Fees	250	250	250	250
Total 2007A Refunding 01 Expenses		<u>372,670</u>	<u>377,980</u>	<u>377,980</u>	<u>377,720</u>

400 - Capital Projects
09B0 - 2009B Refunding 1999
2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Debt Service</u>					
8300	Principal	835,000	865,000	865,000	205,000 *
8325	Interest	84,800	59,750	59,750	33,800
8375	Bank/Trust/Agency Fees	390	400	400	400
Total 2009B Refunding 1999 Expenses		920,190	925,150	925,150	239,200

400 - Capital Projects Debt Service Expenses

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Program 05DB - 2005D Refunding 98B Account 8300 - Principal	Issued 1998, Refunded 2005, Matures 2018	765,000
Program 05DC - 2005D Refunding 98C Account 8300 - Principal	Issued 1998, Refunded 2005, Matures 2018	595,000
Program 05E0 - 2005E GO Bond Account 8300 - Principal	Issued 2005, Matures 2020 Casino Revenue Early Pay-off	3,555,000
Program 07AA - 2007A Refunding 00 Account 8300 - Principal	Issued 2000, Refunded 2007, Matures 2015	395,000
Program 07AB - 2007A Refunding 01 Account 8300 - Principal	Issued 2001, Refunded 2007, Matures 2021	280,000
Program 09B0 - 2009B Refunding 1999 Account 8300 - Principal	Issued 2009, Matures 2018	205,000

Page Intentionally Left Blank



2014 Budget
EQUIPMENT REPLACEMENT FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	1,863,897	1,581,590	2,016,178	2,785,253	3,097,814	3,487,359
Revenues	103,755	43,508	94,821	100,000	28,000	28,000
Expenditures	(386,062)	(475,720)	(388,185)	(775,773)	(1,638,455)	(1,568,886)
Transfers	-	866,800	1,375,000	2,000,000	2,000,000	2,500,000
Ending Balance	1,581,590	2,016,178	3,097,814	4,109,480	3,487,359	4,446,473

The Equipment Replacement Fund, a capital project sinking fund, was established in 1990 to provide for the replacement of large, expensive and longer-lasting equipment of the City. This equipment includes items such as fire apparatus, squad cars, and dump trucks, etc. There are three divisions in this fund. Separate cost centers (and accounting) are in place for specialized equipment replacement in the Public Works Department, Fire Department and Police Department.

Funding requirements vary from year to year. In order to maintain a fairly consistent amount each year, a twenty year schedule is maintained with an inflation factor of 3% within the first 5 years. Equipment needs are evaluated each year and the schedule modified for changes in the condition of the equipment. Some items may need replacement sooner than expected due to high maintenance costs and other items lives may be extended thus delaying their replacements.

Annualized funding helps alleviate the unpredictability of high-cost items affecting individual years' budgets by creating periodic spikes in expenditure amounts. By funding a future expense over a period of years leading-up to the expenditure (i.e., five to twenty years of service life), the City achieves better budgetary control overall and provides departments with safer and more dependable equipment during equipment's entire service life. The annualized budgetary transfer amount into the Equipment Replacement Fund should be sufficient to cover future expenditures from that fund. Annual transfers from the General Fund, based on the annualized amount of future purchases, are made to fund the acquisition of replacement equipment. Scheduled expenditures from the Equipment Replacement Fund are approved by the City Council during budget deliberations, and the actual purchases are authorized by the City Council at the time of purchase pursuant to the Procurement Policies.

410 - Equipment Replacement Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Interest Income</u>					
4700	Interest Income	44,043	25,000	3,000	3,000
		44,043	25,000	3,000	3,000
<u>Miscellaneous Revenues</u>					
4830	Sale of Fixed Assets	50,778	75,000	25,000	25,000 *
		50,778	75,000	25,000	25,000
<u>Other Financing Sources</u>					
4885	Transfer in General Fund Overhead	1,375,000	-	-	-
4900	Transfer from General Fund	-	2,000,000	2,000,000	2,500,000
		1,375,000	2,000,000	2,000,000	2,500,000
Total Equipment Replacement Revenues		1,469,821	2,100,000	2,028,000	2,528,000

410 - Equipment Replacement Revenues

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:4830 - Sale of Fixed Assets	Auction Sales & Trade Ins	25,000

410-00 - Equipment Replacement 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Capital Outlay</u>					
8015	Equipment	12,425	12,000	12,000	62,000 *
8020	Vehicles	26,875	172,000	385,000	285,000 *
		39,300	184,000	397,000	347,000
<u>Debt Service</u>					
8300	Principal	56,151	12,500	12,500	12,500 *
8325	Interest	674	-	-	-
		56,824	12,500	12,500	12,500
<u>Other Financing Uses</u>					
9999	Transfer to Other Funds	-	-	105,000	-
		-	-	105,000	-
Total Equip Replacement Expenses - Non Program		96,124	196,500	514,500	359,500

410 - Equipment Replacement

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:8015 - Equipment	Bobcat Lease - 80A	4,500
	Morbark Brush Chipper - 14F	57,500
Account:8020 - Vehicles	Sterling Tandem Dump Truck - 240	147,500
	GNC 5-ton Dump Truck - 330	137,500
Account:8300 - Principal	2009 Fire Engine, Issued 2009, Matures 2029	12,500

410-60 - Police Equipment Replacement 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Capital Outlay					
8015	Equipment	31,343	148,173	148,173	195,000 *
8020	Vehicles	181,912	288,000	283,000	450,000 *
Total PD Equipment Replacement Expenses		213,255	436,173	431,173	645,000

410-60 - Police Equipment Replacement

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:8015 - Equipment	Modifications to Vehicles	195,000
Account:8020 - Vehicles	Replacement of Older Vehicles (15)	450,000

410-70 - Fire Equipment Replacement 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Contractual Services</u>					
6000	Professional Services	30,939	-	48,335	-
		30,939	-	48,335	-
<u>Commodities</u>					
7320	Equipment < \$5,000	4,596	73,100	73,100	63,350 *
		4,596	73,100	73,100	63,350
<u>Capital Outlay</u>					
8015	Equipment	20,261	8,000	35,747	212,636 *
8020	Vehicles	23,009	62,000	535,600	288,400 *
		43,270	70,000	571,347	501,036
Total FD Equipment Replacement Expenses		78,805	143,100	692,782	564,386

410-70 - Fire Equipment Replacement

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:7320 - Equipment < \$5,000	Firefighting Helmet - Annual Replacement	8,925
	Portable Radios - Annual Replacement of Radios/Batteries	5,000
	Suppression - Fire Hose - Annual Replacement	6,500
	Turnout Boots - Annual Replacement	5,525
	Turnout Gear - Annual Replacement	37,400
Account:8015 - Equipment	Modifications to Existing Vehicles	2,000
	Modification to New Vehicles	18,540
	SCBA Tanks & Parts	6,000
	Replacement of Cardiac Monitors/Defibrillators (6)	186,096
Account:8020 - Vehicles	Replacement of Ambulance	257,500
	Replacement of 2005 Ford Explorer	30,900

Page Intentionally Left Blank



2014 Budget
IT REPLACEMENT FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	465,131	251,574	474,248	406,998	514,087	441,942
Revenues	803	67	119	-	20	20
Expenses	(214,360)	(793,793)	(85,280)	(191,015)	(197,165)	(1,126,280)
Transfers	-	1,016,400	125,000	125,000	125,000	800,000
Ending Balance	251,574	474,248	514,087	340,983	441,942	115,682

The IT Replacement Fund is a capital project sinking fund used for maintaining and upgrading the City's computer and copier network (equipment and software).

The fund receives an annual subsidy (transfer) from the General Fund. A detailed inventory and replacement schedule is maintained. Personal computers, copiers, servers and network software are projected to have a specific life span, and are replaced and/or upgraded systematically each year.

Additionally, department requests for new computers, copiers or computer upgrades are reviewed and approved based on the municipal information system master plan.

420 - IT Replacement Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Interest Income</u>					
4700	Interest Income	119	-	20	20
		119	-	20	20
<u>(Sources)/Uses of Revenues</u>					
4885	Transfer in General Fund Overhead	125,000	125,000	125,000	800,000
		125,000	125,000	125,000	800,000
Total IT Replacement Revenues		125,119	125,000	125,020	800,020

420 - IT Replacement 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Other Services</u>					
6140	Leases	36,672	36,300	36,300	46,200 *
		36,672	36,300	36,300	46,200
<u>Commodities</u>					
7200	Other Supplies	2,439	2,900	2,900	-
7320	Equipment < 5000	3,009	-	-	-
		5,448	2,900	2,900	-
<u>Capital Outlay</u>					
8000	Computer Software	1,323	48,850	55,000	125,206 *
8005	Computer Hardware	41,835	102,965	102,965	954,874 *
		43,158	151,815	157,965	1,080,080
Total IT Replacement Expenses		85,279	191,015	197,165	1,126,280

420 - IT Replacement 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:6140 - Leases	Copier Building & Code exp 6/15	3,300
	Copier CED exp 9/14	3,300
	Copier City Clerk exp 9/14	3,300
	Copier City Mgr & Mayor exp 9/14	3,300
	Copier Engineering exp 12/17	3,300
	Copier EOC - New	3,300
	Copier Finance exp 9/14	3,300
	Copier Fire - New	3,300
	Copier Fire exp 6/15	3,300
	Copier HR & HHS exp 9/14	3,300
	Copier Police Admin exp 9/14	3,300
	Copier Police Report Writing - New	3,300
	Copier Police Records exp 9/14	3,300
	Copier Public Works exp 6/16	3,300
	Account:8000 - Computer Software	Acrobat New Licenses
Miscellaneous desktop software		5,000
Pentamation Software Upgrade/Update		110,206
Account:8005 - Computer Hardware	APC UPS	12,500
	Cisco (1GB) Phones (10)	6,000
	Cisco IDF (wiring closets) 1GB Network Switches (6)	24,000
	Cisco Network Core Switches	252,636
	Computer Replacement/Rotation Program	102,175
	Network Attached Storage Device	75,000
	Replacement Phones/Camera for CED & Engineering	8,900
	Server Replacement (Wireless Raid, SQL, Virtualization)	25,000
	Virtualization of Data Center Servers	75,000
	Cisco Call Manager - Telephone System	150,000
	Wireless Network / Infrastructure Replacement	209,663
	Field Inspection Electronics	14,000



2014 Budget
WATER/SEWER FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	5,537,957	5,031,860	3,473,407	1,878,413	3,525,143	1,466,366
Revenues	11,906,919	11,293,637	14,164,975	11,481,700	13,210,580	14,430,500
Expenses	(12,225,806)	(12,763,270)	(14,133,997)	(14,271,424)	(15,395,115)	(20,770,198)
Transfers	(187,210)	(88,820)	20,758	20,758	125,758	5,520,758
Ending Balance*	5,031,860	3,473,407	3,525,143	(890,553)	1,466,366	647,426

* fund balance equivalent

The Water/Sewer Fund accounts for the revenue and expenses associated with the transmission, treatment, storage and sale of water to the residential, commercial and industrial customers within the City. In addition the Water/Sewer Fund is responsible for the maintenance of the City's sanitary sewer mains and connections to MWRDGC interceptors, including the inspection cleaning and maintenance of catch basins, drains, lift stations and manholes. There are currently more than 16,000 customers in the system. The water distribution system has a total of 248 miles of water mains. This water can be stored in eight facilities with a total capacity of 19 million gallons. The average daily water consumption is over 7 million gallons.

Des Plaines is a wholesale purchaser of water from the City of Chicago. The water rates that will be in effect for the City are shown below. From 2008 through 2010, Chicago passed a 15% increase to its customers for each year. Additionally in 2012, a 25% increase was charged by Chicago. In 2014, a 15% increase will be implemented by Chicago.

<u>Year</u>	<u>Rate</u>	<u>Increase</u>	<u>O & M Adj</u>	<u>New Rate</u>
2005	\$0.995	\$0.036	\$1.844	\$2.839
2006	\$0.995	\$0.000	\$1.912	\$2.907
2007	\$0.995	\$0.000	\$1.912	\$2.907
2008	\$1.144	\$0.149	\$1.912	\$3.056
2009	\$1.316	\$0.172	\$1.912	\$3.228
2010	\$1.500	\$0.184	\$1.912	\$3.412
2011	\$1.500	\$0.000	\$1.912	\$3.412
2012	\$1.875	\$0.375	\$2.200	\$4.075
2013	\$2.156	\$0.281	\$2.200	\$4.356
2014	\$2.479	\$0.323	\$2.200	\$4.679



2014 Budget WATER/SEWER FUND

The sanitary sewer usage rates that will be in effect for the City are shown below:

<u>Year</u>	<u>Rate</u>
2008	\$0.70 per 100 cubic feet of usage
2009	\$0.70 per 100 cubic feet of usage
2010	\$0.70 per 100 cubic feet of usage
2011	\$0.70 per 100 cubic feet of usage
2012	\$0.91 per 100 cubic feet of usage
2013	\$0.91 per 100 cubic feet of usage
2014	\$0.91 per 100 cubic feet of usage

Portions of two departments are budgeted in the Water/Sewer Fund. The Public Works and Engineering Department is responsible for the maintenance and distribution of the water within the system as well as the maintenance of sanitary sewer mains and oversees the capital improvements to the system. The Finance Department is responsible for the billing for water consumed and payment of debt.

The Water & Sewer System Maintenance Divisions of Public Works are responsible for the maintenance, distribution, and secondary treatment of the public water supplied to the residents. They also perform maintenance and repair to the City's sanitary and storm sewer systems. The employees within this cost center work on all aspects of the distribution network from the Water Treatment Plant to exercising valves, replacing meters, and flushing hydrants in the field. All compliance with IEPA and IDNR regulations pertaining to water quality and allocations are addressed by this division. There are 30 full-time employees attributed to this cost center and portions of the Director, Assistant Director and Superintendent time is allocated to this division.

There is currently no debt service paid for from the Water and Sewer Fund.

500 - Water Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Intergovernmental</u>					
4290	Local - Intergovernmental	2,039	-	4,780	-
		2,039	-	4,780	-
<u>Permits</u>					
4440	Water Permit Fees	6,130	5,500	5,000	2,500
		6,130	5,500	5,000	2,500
<u>Fines and fees</u>					
4599	Miscellaneous Fees	1,298	1,200	1,000	1,000
		1,298	1,200	1,000	1,000
<u>Charges for Services</u>					
4600	Sale of Water	11,631,614	9,700,000	11,050,000	11,965,000
4601	New Construction - Sale of Water	20,634	7,500	7,500	7,500
4605	Sanitary Sewer	2,394,975	1,700,000	2,000,000	2,000,000
4620	Sale of Water Meters	5,275	7,500	4,000	1,000
4622	Shut-off Fees	14,716	10,000	10,000	10,000
4623	Late Fees	79,212	40,000	125,000	75,000
4625	Administrative Service Fees	20,758	20,758	20,758	20,758
4690	Other Charges for Services	8,362	7,000	500	500
		14,175,546	11,492,758	13,217,758	14,079,758
<u>Interest Income</u>					
4700	Interest Income	5,228	2,000	1,750	2,000
		5,228	2,000	1,750	2,000
<u>Miscellaneous Revenues</u>					
4750	Rental Income	-	-	-	365,000
4849	Miscellaneous Revenues	2,756	1,000	1,050	1,000
		2,756	1,000	1,050	366,000
<u>Other Financing Sources</u>					
4999	Transfer from Other Funds	-	-	105,000	5,500,000
		-	-	105,000	5,500,000
Total Water Revenues		14,192,996	11,502,458	13,336,338	19,951,258

500 - Water

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Repairs and Maintenance					
6300	R&M Software	10,674	-	-	-
		10,674	-	-	-
Debt Service					
8300	Principal	-	365,000	365,000	-
8325	Interest	27,984	14,600	14,600	-
8350	Amortization Expense	5,665	-	-	-
8375	Bank/Trust/Agency Fees	410	450	450	-
		34,059	380,050	380,050	-
Total Water Expenses - Non Program		44,733	380,050	380,050	-



2014 Budget WATER/SEWER FUND - BUDGET SUMMARY

	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
	<u>14,168,056</u>	<u>14,271,424</u>	<u>15,395,115</u>	<u>20,770,198</u>
Finance Department	589,456	664,299	613,036	691,802
Debt Service - 2005C	44,733	380,050	380,050	0
Engineering Department	165,044	174,660	161,876	177,844
Water Systems	10,370,278	9,746,161	10,543,732	11,216,028
Sewer Systems	1,695,370	1,756,762	2,107,421	1,760,032
Water/Sewer Equip Replc	24,587	134,000	114,000	9,000
CIP - Water/Sewer	1,278,588	1,415,492	1,475,000	6,915,492



2014 Budget
FINANCE

PERSONNEL EXHIBIT

Department: Finance Div: Finance/Water Div. No: 500.30

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Assistant Director of Finance	0.50	0.50	0.50
Financial Analyst	0.50	0.50	0.50
Senior Utility Billing Clerk	1.00	1.00	1.00
Senior Clerk	1.50	1.50	1.50
Clerk	1.50	1.50	1.50
P/T Clerk	0.25	0.25	0.25
Total Full Time Equivalent (FTE) Employees:	5.25	5.25	5.25

500-30 - Finance

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	278,291	323,359	278,199	325,225
5010	Temporary	-	7,500	6,908	7,500
5020	Overtime - Non Supervisory	7,098	2,739	2,733	2,739
5035	Acting Out of Class & Night Premium	-	-	-	-
5060	Compensated Absences	2,524	-	-	-
		287,913	333,598	287,840	335,464
<u>Taxes and Benefits</u>					
5200	FICA Contribution	20,941	25,329	21,004	25,472
5205	IMRF Contribution	42,763	47,986	42,130	48,735
5220	PPO Insurance Contribution	49,769	62,821	46,559	58,486
5225	HMO Insurance Contribution	28,105	28,944	26,446	28,760
5230	Dental Insurance Contribution	4,549	5,274	4,364	4,792
5235	Life Insurance Contribution	350	410	361	464
5240	Workers Compensation	549	524	524	468
5245	Unemployment Compensation	1,083	476	476	227
5260	RHS Plan Payout	2,611	3,477	2,231	2,888
		150,720	175,241	144,095	170,292
<u>Other Employee Costs</u>					
5325	Training	277	500	300	500 *
		277	500	300	500
<u>Insurance</u>					
5535	Departmental P&L Charges	2,404	2,135	2,135	1,896 *
		2,404	2,135	2,135	1,896
<u>Contractual Services</u>					
6000	Professional Services	12,500	12,500	12,500	12,500 *
6015	Communication Services	347	275	275	300 *
6020	Departmental Services	-	-	-	-
6025	Administrative Services	66,528	75,500	75,500	78,600 *
		79,375	88,275	88,275	91,400
<u>Other Services</u>					
6110	Printing Services	-	2,000	2,000	2,000 *
6125	Bank & CC Fees	44,615	22,000	49,137	50,000
		44,615	24,000	51,137	52,000
<u>Repairs and Maintenance</u>					
6300	R&M Software	-	12,000	12,000	12,000 *
6305	R&M Equipment	-	900	-	-
		-	12,900	12,000	12,000
<u>Commodities</u>					
7000	Office Supplies	453	750	750	750
7320	Equipment < \$5,000	-	500	200	500
		453	1,250	950	1,250

500-30 - Finance

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Other Expenses</u>					
7500	Postage & Parcel	23,698	26,400	26,304	27,000 *
		23,698	26,400	26,304	27,000
Department Total: Finance		589,456	664,299	613,036	691,802

500-30 Finance

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:5325 - Training	Clerical Staff	500
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	1,896
Account:6000 - Professional Services	Audit Contribution (25%)	12,500
Account:6015 - Communication Services	Nextel Phone	300
Account:6025 - Administrative Services	Collection Agency Fees	3,600
	Meter Reading Services (3-4)	60,000
	Utility Billing Service with 3rd Mill	15,000
Account:6110 - Printing Services	Disconnect Envelopes	1,000
	Meter Read Notification	1,000
Account:6300 - R&M Software	Utility Management Software	12,000
Account:7500 - Postage & Parcel	Mailing Utility Bills (\$2,250 per month)	27,000



2014 Budget
PUBLIC WORKS AND ENGINEERING
ENGINEERING – WATER

PERSONNEL EXHIBIT

Department: PW & Engineering Div: PW & Engineering/Water Div. No. 510

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Civil Engineer	1.00	1.00	1.00
Part-Time Intermediate Clerk	0.25	0.25	0.25
Total Full Time Equivalent (FTE) Employees:	1.25	1.25	1.25

510 - Engineering 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	107,050	108,549	103,406	111,508
5020	Overtime - Non Supervisory	2,516	6,942	3,000	6,942
5060	Compensated Absences	1,101	-	-	-
		110,667	115,491	106,406	118,450
<u>Taxes and Benefits</u>					
5200	FICA Contribution	7,663	8,843	7,166	9,069
5205	IMRF Contribution	15,182	16,109	15,345	16,570
5220	PPO Insurance Contribution	21,861	23,021	21,418	22,847
5230	Dental Insurance Contribution	1,475	1,578	1,481	1,543
5235	Life Insurance Contribution	76	130	76	76
5240	Workers Compensation	765	679	747	632
5245	Unemployment Compensation	378	166	144	87
5250	Uniform Allowance	100	100	100	100
		47,499	50,626	46,477	50,924
<u>Other Employee Costs</u>					
5310	Membership Dues	297	570	570	570 *
5325	Training	1,790	2,000	2,000	2,000 *
5335	Travel Expenses	-	100	100	100 *
		2,087	2,670	2,670	2,670
<u>Insurance</u>					
5535	Departmental P&L Charges	1,742	1,811	1,811	1,800 *
		1,742	1,811	1,811	1,800
<u>Contractual Services</u>					
6000	Professional Services	-	1,500	1,500	1,500 *
6015	Communication Services	1,091	1,100	1,100	1,100 *
		1,091	2,600	2,600	2,600
<u>Other Services</u>					
6110	Printing Services	367	100	500	100 *
6115	Licensing/Titles	-	62	62	-
		367	162	562	100
<u>Repairs and Maintenance</u>					
6310	R&M Vehicles	5	-	-	-
		5	-	-	-
<u>Commodities</u>					
7000	Office Supplies	364	250	250	250 *
7200	Other Supplies	486	500	500	500 *
7310	Publications	720	500	570	500 *
7320	Equipment < \$5,000	15	-	-	-
		1,585	1,250	1,320	1,250
<u>Other Expenses</u>					
7500	Postage & Parcel	-	50	30	50 *
		-	50	30	50
Total Engineering Expenses		165,044	174,660	161,876	177,844

510 - Engineering

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:5310 - Membership Dues	America Water Works Assoc Membership	400
	IL Assoc Floodplain Stormwater Management	170
Account:5325 - Training	American Water Works Assoc Training	300
	Autocad	1,000
	IL Assoc Floodplain Stormwater Mgmt Annual Conf	700
Account:5335 - Travel Expenses	Parking, Tolls and Mileage	100
Account:5535 - Departmental P&L Charges	Internal Service Charge	1,800
Account:6000 - Professional Services	Hydraulic Modeling	1,500
Account:6015 - Communication Services	Data Card	550
	Phone Charges	550
Account:6110 - Printing Services	Capital Improvement Program Plan Reproduction	100
Account:7000 - Office Supplies	Paper, Pens, Pencils	250
Account:7200 - Other Supplies	Field Supplies	500
Account:7310 - Publications	American Water Works Association Standards Update	500
Account:7500 - Postage & parcel	Federal Express	50



2014 Budget
PUBLIC WORKS & ENGINEERING
UTILITY SERVICES
WATER SYSTEM MAINTENANCE

PERSONNEL EXHIBIT

Department: PW & Engineering Div: Utility Services/Water System Maint. Div No: 550

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Director of Public Works & Engineering	0.25	0.25	0.25
Assistant Director of Public Works & Engineering	0.50	0.25	0.25
Superintendent-Utility Services	0.50	0.50	0.50
Foreman - Water System Maintenance	1.00	1.00	1.00
Crew Leader	4.00	4.00	4.00
Automotive Mechanic	2.00	2.00	2.00
Water Plant Operator	1.00	2.00	2.00
Maintenance Operator	13.00	12.00	12.00
Secretary	0.50	0.50	0.50
Senior Clerk	1.00	1.00	1.00
Part-Time Clerk	0.00	0.00	0.50
Seasonal Employee	1.00	1.25	1.25
Total Full Time Equivalent (FTE) Employees:	24.75	24.75	25.25

550 - Water Systems

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	1,577,640	1,653,057	1,595,451	1,634,295
5010	Temporary Wages	19,931	25,000	25,000	35,000
5015	Overtime - Supervisory	-	-	-	-
5020	Overtime - Non Supervisory	216,795	141,273	239,783	143,000
5035	Acting Out of Class & Night Premium	34,076	30,000	39,859	35,000
5060	Compensated Absences	9,109	-	-	-
		1,857,550	1,849,330	1,900,093	1,847,295
<u>Taxes and Benefits</u>					
5200	FICA Contribution	137,229	139,130	139,769	141,534
5205	IMRF Contribution	264,853	242,995	293,068	242,857
5220	PPO Insurance Contribution	238,939	264,387	262,638	255,375
5225	HMO Insurance Contribution	123,695	127,712	111,680	120,971
5230	Dental Insurance Contribution	21,946	24,514	22,896	22,581
5235	Life Insurance Contribution	1,793	1,841	1,890	1,766
5240	Workers Compensation	80,483	64,721	81,129	53,279
5245	Unemployment Compensation	6,437	2,696	2,337	2,696
5250	Uniform Allowance	7,360	8,260	8,260	7,810
5255	Excess Sick Hour Payout	996	1,000	1,031	1,000
5260	RHS Plan Payout	27,490	14,269	15,976	15,976
5265	OPEB - General Government Cost	36,346	-	-	-
		947,567	891,525	940,674	865,845
<u>Other Employee Costs</u>					
5310	Membership Dues	731	1,100	1,100	1,100 *
5325	Training	2,701	3,725	3,500	3,725 *
5335	Travel Expenses	-	50	25	50 *
		3,432	4,875	4,625	4,875
<u>Insurance</u>					
5535	Departmental P&L Charges	46,676	46,081	46,081	53,663 *
		46,676	46,081	46,081	53,663
<u>Contractual Services</u>					
6000	Professional Services	-	-	9,810	-
6015	Communication Services	9,691	10,700	10,700	10,700 *
6040	Waste Hauling & Debris Removal	55,632	50,000	100,000	50,000 *
6045	Utility Locate Services	2,677	2,700	2,324	2,700 *
		68,000	63,400	122,834	63,400
<u>Other Services</u>					
6110	Printing Services	1,911	2,200	2,200	2,200 *
6115	Licensing/Titles	50	200	200	200 *
6135.03	Rentals - Equipment	-	250	100	250 *
6140	Leases	-	-	-	400 *
6180	Water Sample Testing	11,795	12,700	12,700	12,700 *
6195	Miscellaneous Contractual Services	167,804	8,800	11,000	30,000 *
		181,560	24,150	26,200	45,750
<u>Repairs and Maintenance</u>					
6300	R&M Software	-	2,400	1,000	2,400 *
6305	R&M Equipment	11,000	7,500	5,000	13,900 *

550 - Water Systems

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget	
6310	R&M Vehicles	2,053	4,000	2,000	4,000	*
6315.002	Public Works	662	15,000	15,000	15,000	*
6335	R&M Water Distribution System	14,465	8,000	96,000	30,000	*
		28,180	36,900	119,000	65,300	
Commodities						
7000	Office Supplies	418	500	400	500	*
7020	Supplies - Safety	10,509	4,500	4,500	4,500	*
7030	Supplies - Tools & Hardware	5,665	5,500	5,000	5,500	*
7035	Supplies - Equipment R&M	7,175	6,500	6,500	6,500	*
7040	Supplies - Vehicle R&M	6,662	9,000	9,000	9,000	*
7045	Supplies - Building R&M	1,540	1,500	1,200	1,500	*
7050	Supplies - Streetscape	9,023	6,000	3,800	4,000	*
7055.054	Other Supplies	420	1,000	1,000	1,000	*
7070.070	Water Meters	133,170	160,000	200,000	250,000	*
7070.075	Other	200,189	165,000	165,000	165,000	*
7100	Wholesale Water	6,595,328	6,200,000	6,600,000	7,500,000	*
7110	Natural Gas	6,430	9,000	9,000	9,000	*
7120	Gasoline	49,738	40,000	45,000	50,000	*
7130	Diesel	15,364	13,000	16,000	16,000	*
7140	Electricity	174,876	180,000	165,000	180,000	*
7150	Water Treatment Chemicals	8,665	9,300	8,000	9,300	*
7200	Other Supplies	158	250	175	250	
7300	Uniforms	816	950	950	1,000	*
7320	Equipment < \$5,000	7,210	13,000	13,000	13,200	*
		7,233,355	6,825,000	7,253,525	8,226,250	
Other Expenses						
7500	Postage & Parcel	3,959	4,900	4,500	4,900	*
		3,959	4,900	4,500	4,900	
Capital Outlay						
8000	Computer Software	-	-	-	32,000	*
8010	Furniture & Fixtures	-	-	1,200	-	
8015	Equipment	-	-	125,000	6,750	*
		-	-	126,200	38,750	
Total Water Systems Expenses		10,370,278	9,746,161	10,543,732	11,216,028	

550 - Water Systems 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	American Public Works Assoc (APWA)	400
	American Water Works Assoc (AWWA)	700
Account:5325 - Training	American Public Works Assoc (APWA) Expo	525
	American Water Works Assoc (AWWA) Competent Person Training	200
	Class C PW Supply Operator's License	2,000
	Northeastern Illinois Public Safety Training Academy (NIPSTA)	1,000
Account:5335 - Travel Expenses	Tolls for Seminars, Classes, Etc.	50
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	53,663
Account:6015 - Communication Services	Cell Phones (Part of 35 Phones)	9,200
	Dedicated Phone Lines / Alarms	1,500
Account:6040 - Waste Hauling & Debris Removal	Dirt, Clay, Rock, Asphalt, Etc.	50,000
Account:6045 - Utility Locate Services	Locate Service Fees	2,700
Account:6110 - Printing Services	Water Quality Report	2,000
	Water Shut Off Door Notices, Business Cards, Etc.	200
Account:6115 - Licensing/Titles	Commercial Drivers License (CDL) Renewals	200
Account:6135 - Rentals - Equipment	Rental of Specialized Equipment	250
Account:6140 - Leases	RR Lease of Land for Pipe Crossing	400
Account:6180 - Water Sample Testing	Environmental Protection Agency(EPA)Mandated Testing	12,700
Account:6195 - Misc Contractual Services	Installation of Water Meters	20,000
	Outside Contractors	10,000
Account:6300 - R&M Software	SCADA Software Maintenance	2,400
Account:6305 - R&M Equipment	Locators, Gas Detectors, Etc. Repairs	2,500
	Used for Pumps, Motors, Generator	5,000
	Gateway Antenna Maintenance	6,400
Account:6310 - R&M Vehicles	Alignments, Hydraulics, Pumps, Electrical Repairs	4,000
Account:6315 - Public Works	Vaults, Towers, Buildings, Reservoirs	15,000
Account:6335 - R&M Water Distribution System	36" Trans Line from Chicago / 20"-24" to Central Watermain: Install, Restoration Work, Etc..	5,000 25,000
Account:7000 - Office Supplies	Misc Office Supplies	250
	Printer Paper, Ribbons, Etc.	250
Account:7020 - Supplies - Safety	Ear/Eye/Hand Protection, Safety Vests, Gas Detectors	1,000
	Hard Hats, Gloves, Harnesses, Safety Rope, Etc.	1,000
	Trench Shoring	1,000
	Winter Clothing per MECCA Contract	1,500

550 - Water Systems 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:7030 - Supplies - Tools & Hardware	Hand Tools, Nuts, Bolts, Screws, Etc.	5,500
Account:7035 - Supplies - Equipment R&M	Compressors, Jack Saw, Hammer, Etc. Small Equipment Repair, Locators, Etc.	1,000 5,500
Account:7040 - Supplies - Vehicle R&M	Vehicle Parts	9,000
Account:7045 - Supplies - Building R&M	Building Repair Supplies (Light Bulbs, Keys, Paint)	1,500
Account:7050 - Supplies - Streetscape	Grass Seed, Dirt and Sod	4,000
Account:7055.054 - Other Supplies	Lab Supplies such as Test Tubes, Beakers, Etc. Misc Supplies	750 250
Account:7070.070 - Water Meters	Meters for Development and Parts	250,000
Account:7070.075 - Other	Hydrants, Valves, Sleeves, Taps, Corps, Limestone, Etc.	165,000
Account:7100 - Wholesale Water	Purchase of Chicago Water	7,500,000
Account:7110 - Natural Gas	NICOR Cost to Heat Water Plant	9,000
Account:7120 - Gasoline	Gasoline Purchase	50,000
Account:7130 - Diesel	Diesel Fuel Purchase	16,000
Account:7140 - Electricity	Cost of Electricity to Pump Water from Plant	180,000
Account:7150 - Water Treatment Chemicals	Chlorine, Lab Chems for Phosphate, Chlorine Residue	9,300
Account:7300 - Uniforms	Summer Help T's, City Patches. Hats, Etc. Superintendent & Foreman Clothing	250 750
Account:7320 - Equipment < \$5,000	Gas Detectors Hydrant Meters with Backflow Preventors Locators 2" Trash Pumps	3,000 2,600 5,200 2,400
Account:7500 - Postage & Parcel	Package Delivery for State Samplings/Water Testing Postage Fee for Water Quality Report Shipping Meters, Water Reports	800 3,600 500
Account:8000 - Software	SCADA (supervisory control and data acquisition) Upgrades	32,000
Account:8015 - Equipment	SCADA (supervisory control and data acquisition) Upgrades	6,750



2014 Budget
PUBLIC WORKS & ENGINEERING
UTILITY SERVICES
SEWER SYSTEM MAINTENANCE

PERSONNEL EXHIBIT

Department: PW & Engineering Division: Utility Services/Sewer Systems Div. No: 560

Title	Authorized Positions		
	2012 Authorized	2013 Budget	2014 Budget
Superintendent - Utility Services	0.50	0.50	0.50
Foreman - Sewer System Maintenance	1.00	1.00	1.00
Crew Leader	2.00	2.00	2.00
Maintenance Operator	7.00	7.00	7.00
Seasonal Employee	0.50	0.50	0.50
Total Full Time Equivalent (FTE) Employees:	11.00	11.00	11.00

560 - Sewer Systems

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Salaries</u>					
5005	Salaries	722,464	736,780	714,396	752,267
5010	Temporary Wages	9,218	10,000	11,930	10,000
5015	Overtime - Supervisory	-	-	-	-
5020	Overtime - Non Supervisory	40,903	52,000	92,000	52,000
5035	Acting Out of Class & Night Premium	6,932	8,000	587	2,000
5060	Compensated Absences	4,286	-	-	-
		783,802	806,780	818,913	816,267
<u>Taxes and Benefits</u>					
5200	FICA Contribution	58,525	61,570	63,303	62,754
5205	IMRF Contribution	110,904	109,338	126,200	111,787
5220	PPO Insurance Contribution	91,921	96,493	89,648	95,764
5225	HMO Insurance Contribution	106,900	109,813	100,231	109,113
5230	Dental Insurance Contribution	12,180	12,984	12,518	13,046
5235	Life Insurance Contribution	842	842	850	842
5240	Workers Compensation	85,840	65,395	88,794	63,705
5245	Unemployment Compensation	2,580	1,160	1,005	1,160
5250	Uniform Allowance	4,050	4,050	4,050	4,050
5260	RHS Plan Payout	8,598	8,598	10,408	10,408
		482,341	470,243	497,007	472,629
<u>Other Employee Costs</u>					
5310	Membership Dues	126	130	242	235 *
5320	Conferences	-	1,000	750	1,000 *
5325	Training	700	1,500	1,500	1,500 *
5335	Travel Expenses	-	50	-	50 *
		826	2,680	2,492	2,785
<u>Insurance</u>					
5535	Departmental P&L Charges	43,748	22,509	22,509	21,951 *
		43,748	22,509	22,509	21,951
<u>Contractual Services</u>					
6015	Communication Services	10,217	9,000	11,000	11,000 *
6040	Waste Hauling & Debris Removal	8,812	7,500	8,000	10,000 *
6045	Utility Locate Services	2,677	2,700	2,400	2,700 *
		21,706	19,200	21,400	23,700
<u>Other Services</u>					
6110	Printing Services	-	2,000	1,000	1,000 *
6115	Licensing/Titles	200	200	100	200 *
6135.03	Rentals - Equipment	-	250	100	250 *
6195	Miscellaneous Contractual Services	11,716	11,300	392,000	12,000 *
		11,916	13,750	393,200	13,450
<u>Repairs and Maintenance</u>					
6300	R&M Software	1,800	1,800	1,800	1,800 *
6305	R&M Equipment	-	2,000	2,000	2,000 *
6310	R&M Vehicles	2,886	4,000	2,500	4,000 *
6340	R&M Sewer System	52,696	30,000	70,000	50,000 *
		57,382	37,800	76,300	57,800

560 - Sewer Systems 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Subsidies and Incentives</u>					
6505	Subsidy - Sewer Lateral Program	53,839	50,000	45,000	50,000
6510	Subsidy - Flood Assitance	113,291	175,000	75,000	150,000
		167,130	225,000	120,000	200,000
<u>Commodities</u>					
7000	Office Supplies	283	300	300	300
7020	Supplies - Safety	1,370	2,000	2,000	2,000 *
7030	Supplies - Tools & Hardware	1,572	2,000	2,000	2,000 *
7035	Supplies - Equipment R&M	7,084	9,000	9,000	9,000 *
7040	Supplies - Vehicle R&M	6,295	10,000	3,500	10,000 *
7050	Supplies - Streetscape	1,395	1,500	1,500	1,500 *
7075	Supplies - Sewer System Maintenance	44,520	45,000	45,000	45,000 *
7120	Gasoline	29,918	31,000	31,000	31,000
7130	Diesel	11,142	12,200	15,000	12,200
7140	Electricity	18,745	25,000	27,000	25,000 *
7200	Other Supplies	158	400	200	250 *
7300	Uniforms	1,103	2,100	2,100	2,100 *
7310	Publications	-	100	50	100 *
7320	Equipment < \$5,000	2,935	6,900	6,900	10,250 *
		126,518	147,500	145,550	150,700
<u>Other Expenses</u>					
7500	Postage & Parcel	-	1,500	250	750 *
		-	1,500	250	750
<u>Capital Outlay</u>					
8015	Equipment	-	9,800	9,800	-
8100	Improvements	-	-	-	-
		-	9,800	9,800	-
Total Sewer Systems Expenses		1,695,370	1,756,762	2,107,421	1,760,032

560 - Sewer Systems

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:5310 - Membership Dues	American Public Works Association (APWA) Membership	150
	American Water Works Assoc (AWWA) Membership	85
Account:5320 - Conference	American Water Works Association Conference	1,000
Account:5325 - Training	American Public Works Association (APWA) Expo	300
	Confined Space and Flagger Training	500
	Northeastern Illinois Public Safety Training Academy (NIPSTA)	700
Account:5335 - Travel Expenses	Mileage, Tools, Parking	50
Account:5535 - Departmental P&L Charges	Internal Service Fund Charges	21,951
Account:6015 - Communication Services	Call One Lift Station Alarms	5,000
	Comcast High-speed (Pump Station)	1,200
	LEVEE 50 DSL	1,000
	Nextels	3,080
	O'Hare Lake - Wireless	720
Account:6040 - Waste Hauling & Debris Removal	Disposal of Debris / Waste from Sewer Digs	10,000
Account:6045 - Utility Locate Services	Cost for Member Services	2,700
Account:6110 - Printing Services	National Pollutant Discharge Elimination System (NPDES) Printing	1,000
Account:6115 - Licensing/Titles	Commercial Drivers License (CDL) Renewals	200
Account:6135 - Rentals - Equipment	Rental of Specialized Equipment	250
Account:6195 - Misc Contractual Services	Continental Weather	900
	Contractual Repairs	1,400
	Lease with Railroad	200
	National Pollutant Discharge Elimination System (NPDES) Fees	6,000
	Water Testing	3,500
Account:6300 - R&M Software	Granite XP Annual Maintenance Costs	1,800
Account:6305 - R&M Equipment	Service / Repairs of Portable equipment	2,000
Account:6310 - R&M Vehicles	Alignments, Electrical Work, Etc.	4,000
Account:6340 - R&M Sewer System	Sanitary, Storm, Basin and Line Repairs	50,000
Account:7020 - Supplies - Safety	Gloves, Vests, Hard Hats, Glasses, Flags, Marking Paint	2,000
Account:7030 - Supplies - Tools & Hardware	Shovels, Picks, Hammers, Nails, Etc.	2,000
Account:7035 - Supplies - Equipment R&M	Parts for Small Equip Repair (Cameras, Drain Rodders)	8,000
	Vehicle Supplies	1,000
Account:7040 - Supplies - Vehicle R&M	Oil, Grease, Filters. Lights, Etc.	10,000
Account:7050 - Supplies - Streetscape	Topsoil, Grass Seed, & Sod	1,500
Account:7075 - Supplies - Sewer System Maint	Sewer Pipe, Cement, Parts for Lift Station, Brick, Etc.	45,000

560 - Sewer Systems

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7140 - Electricity	Operation of Lift Stations	25,000
Account: 7200 - Other Supplies	Misc Supplies	250
Account: 7300 - Uniforms	Foreman Clothing	400
	Summer Seasonal, Patches, Etc.	200
	Winter Outerwear 10 @ \$150	1,500
Account: 7310 - Publications	Safety Publications	100
Account: 7320 - Equipment < \$5,000	2" Pump	1,000
	Cutter Motors	1,250
	Manhole Inspection Module (TV Truck)	3,000
	Jet Rodder Heads	5,000
Account: 7500 - Postage & Parcel	National Pollutant Discharge Elimination System (NPDES)	500
	Postage	
	Shipping, Postage, Etc.	250

570 - Equipment Replacement 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Capital Outlay					
8015	Equipment	4,500	134,000	114,000	9,000 *
8020	Vehicles	20,087	-	-	-
Total Equipment Replacement Expenses		24,587	134,000	114,000	9,000

570 - Equipment Replacement

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:8015 - Equipment	Bobcat Skid Steer Lease - 43W	4,500
	Bobcat Skid Steer Lease - 7W	4,500

580 - CIP Water/Sewer 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Contractual Services</u>					
6000	Professional Services	87,119	285,000	175,000	280,000 *
		87,119	285,000	175,000	280,000
<u>Capital Outlay</u>					
8100	Improvements	275,280	1,130,492	1,300,000	6,635,492 *
8200	Depreciation Expense	916,189	-	-	-
		1,191,469	1,130,492	1,300,000	6,635,492
Total CIP - Water/Sewer Expenses		1,278,588	1,415,492	1,475,000	6,915,492

580 - CIP Water/Sewer

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:6000 - Professional Services	Design / Construction Engineering	225,000
	Leak Detection	30,000
	SCADA (supervisory control and data acquisition) Upgrades	25,000
Account:8100 - Improvements	Howard Ave Water Tank Maint (Year 5 of 14 yr Contract)	146,069
	Miner St Water Tank Maint (Year 5 of 14 yr Contract)	89,825
	Sewer System Improvements	100,000
	Water System Improvements	764,598
	Oakton Water Tank Mixer	35,000
	Design & Construction of Alternate Water Source	3,000,000
	River Road Water Main Replacement	2,500,000



2014 Budget
CITY OWNED PARKING



OVERVIEW

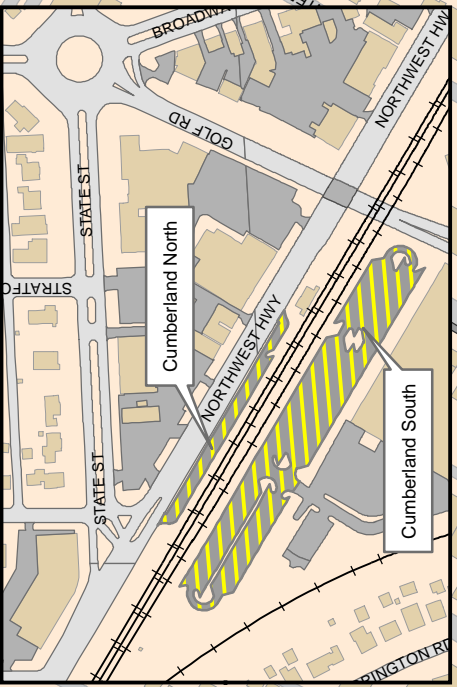
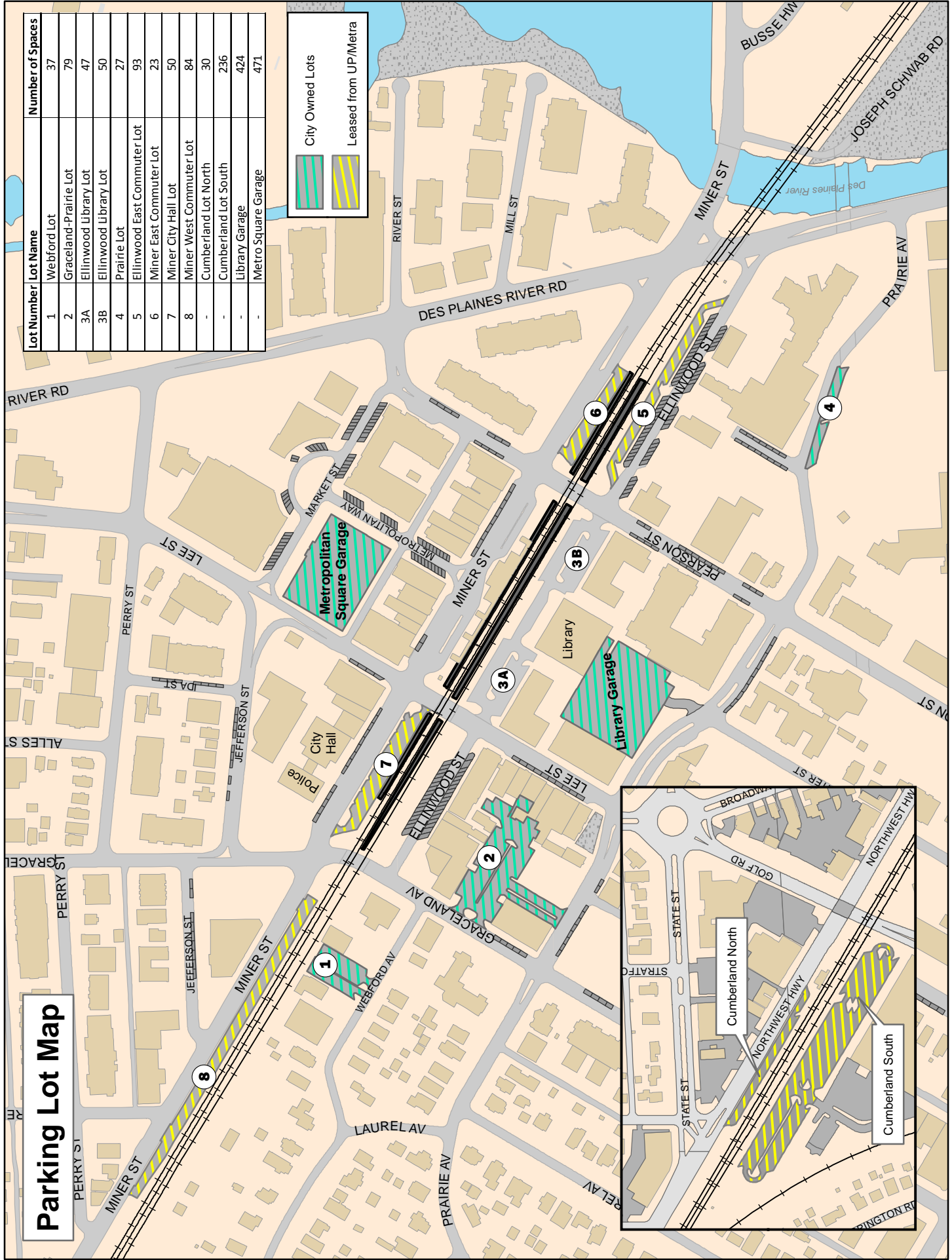
	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	39,398	93,023	141,994	218,829	314,536	404,230
Revenues	227,869	218,667	295,535	227,500	229,500	229,500
Expenditures	(145,006)	(141,801)	(122,993)	(155,556)	(139,806)	(155,574)
Transfers	(29,238)	(27,895)	-	-	-	-
Ending Balance*	93,023	141,994	314,536	290,773	404,230	478,156

This fund accounts for the revenue and expense associated with the maintenance of the City's two parking facilities (Library Parking Structure, Metropolitan Square Parking Structure), as well as three surface lots (#2 – Graceland, #1 – Webford, #4 – Prairie Ave). See attached map. Revenue is generated from daily charges of \$1.50 per day, and from lease agreements in the two parking facilities. Daily fares are collected through the use of automated parking debit card machines used in the new parking facility for Metropolitan Square, or through the sale of monthly passes to business and condominium owners. Maintenance (e.g. snow removal) and revenue collection is conducted by the Public Works Department. Enforcement is conducted by the Police Department.

Parking Lot Map

Lot Number	Lot Name	Number of Spaces
1	Webford Lot	37
2	Graceland-Prairie Lot	79
3A	Ellinwood Library Lot	47
3B	Ellinwood Library Lot	50
4	Prairie Lot	27
5	Ellinwood East Commuter Lot	93
6	Miner East Commuter Lot	23
7	Miner City Hall Lot	50
8	Miner West Commuter Lot	84
-	Cumberland Lot North	30
-	Cumberland Lot South	236
-	Library Garage	424
-	Metro Square Garage	471

 City Owned Lots
 Leased from UP/Metra



510 - City Owned Parking 2014 Budget Revenues Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Charges for Services</u>					
4665	Parking Fees	30,260	26,500	28,500	28,500 *
4666	Parking Garage Rent	157,575	159,500	159,500	159,500 *
4667	Reimb - Deck Maintenance Costs	107,699	41,500	41,500	41,500 *
Total City Owned Parking Revenues		295,535	227,500	229,500	229,500

510 - City Owned Parking 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:4665 - Parking Fees	Metro Square, 141 Spaces, Lots #1, #4, #10	28,500
Account:4666 - Parking Garage Rent	Lofts - 38 @ \$25, Condo - 71 @ \$50, Office - 45 @ \$25	67,500
	Library Deck	92,000
Account:4667 - Reimb - Deck Maintenance Costs	71.2% of Maintenance Costs Paid by 701 Lee St Building	41,500

510 - City Owned Parking 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Insurance</u>					
5535	Departmental P&L Charges	2,565	2,456	2,456	2,474 *
		2,565	2,456	2,456	2,474
<u>Contractual Services</u>					
6015	Communication Services	12,310	5,000	5,000	5,000 *
		12,310	5,000	5,000	5,000
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	-	1,500	1,500	1,500 *
6320	R&M Parking Lots	-	15,000	2,000	15,000 *
		-	16,500	3,500	16,500
<u>Commodities</u>					
7030	Supplies - Tools & Hardware	-	100	100	100 *
7035	Supplies - Equipment R&M	-	500	250	500 *
7060	Supplies - Parking Lots	892	6,000	3,500	6,000 *
7140	Electricity	107,227	125,000	125,000	125,000 *
		108,118	131,600	128,850	131,600
Total City Owned Parking Expenses		122,993	155,556	139,806	155,574

510 - City Owned Parking 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	2,474
Account:6015 - Communication Services	Call One - Security Alarms	5,000
Account:6305 - R&M Equipment	Repairs to Fare Boxes, Etc.	1,500
Account:6320 - R&M Parking Lots	Disposal of Debris & Waste	1,000
	Maint Contract for Elevators (Metro & Library)	7,300
	Maint Contract for Fire Alarms	2,900
	Other Repairs and Maint	800
	Repairs to Lighting, Restriping, Signage, (Lots 1,4,10)	3,000
Account:7030 - Supplies - Tools & Hardware	Tools, Brooms	100
Account:7035 - Supplies - Equipment R&M	Miscellaneous Maintenance Items	500
Account:7060 - Supplies - Parking Lots	Meter Parts	1,500
	Various Supplies used to Maintain Parking Lots	4,500
Account:7140 - Electricity	Lighting, Heat, Fans - Both Garages	125,000



2014 Budget
METRA LEASED PARKING



OVERVIEW

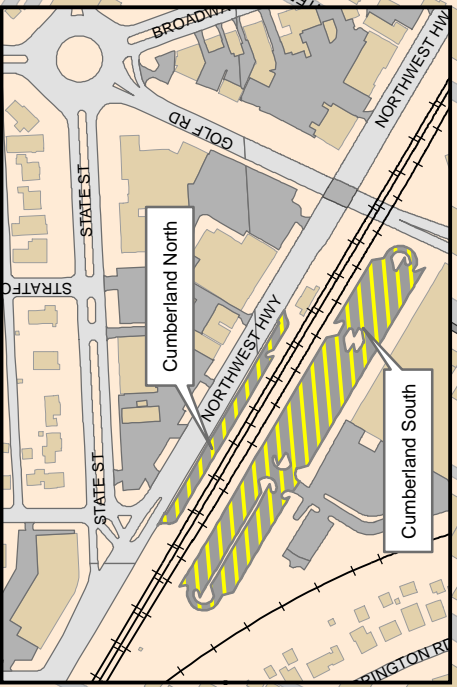
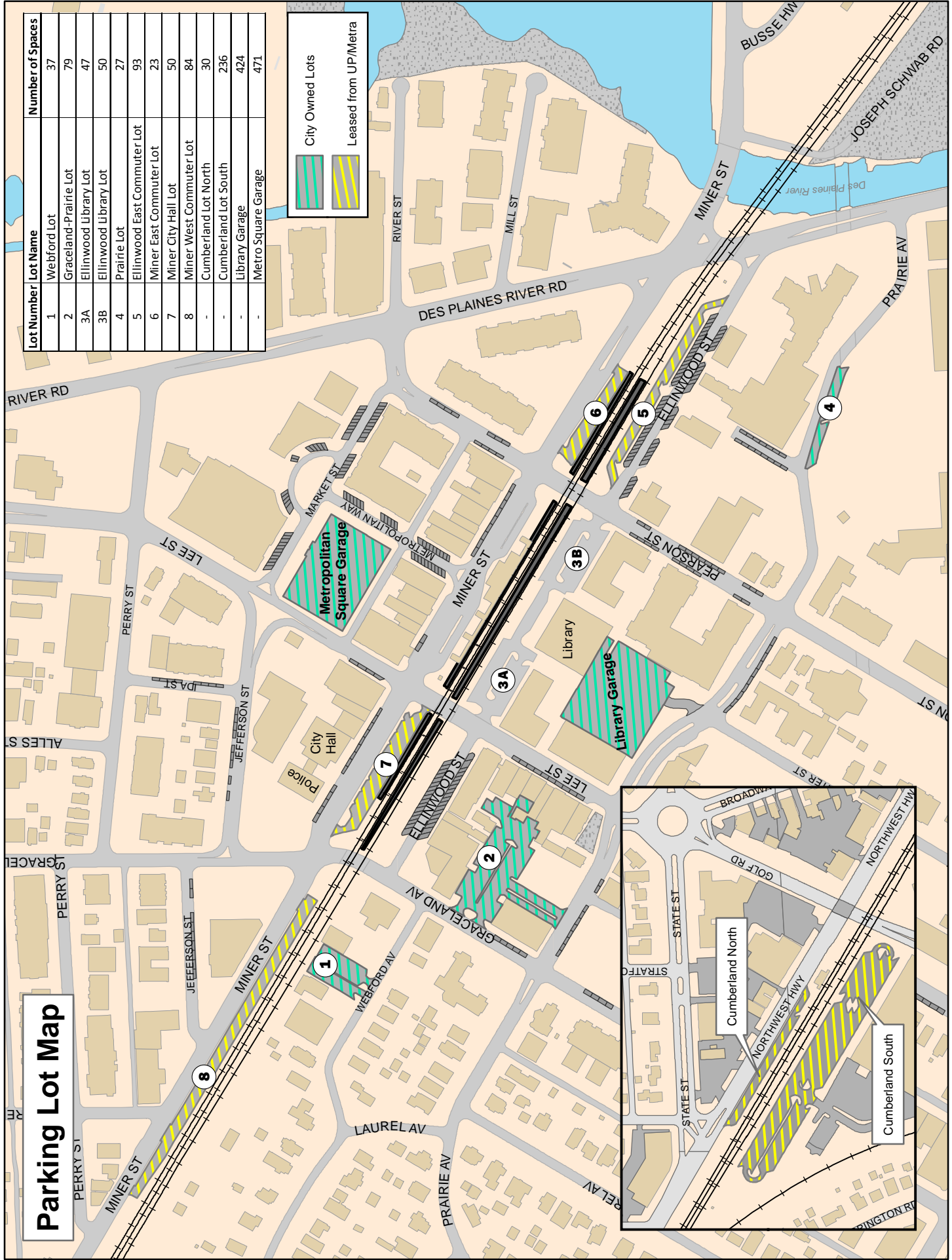
	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	46,347	79,080	87,154	116,287	110,725	121,129
Revenues	81,448	64,886	74,504	75,000	75,000	75,000
Expenditures	(12,301)	(10,828)	(14,417)	(30,080)	(28,080)	(22,714)
Transfers	(36,414)	(45,984)	(36,516)	(36,516)	(36,516)	(36,516)
Ending Balance	79,080	87,154	110,725	124,691	121,129	136,899

This fund accounts for the revenue and expenses associated with the maintenance of the parking lots leased from the Union Pacific Railroad and used exclusively for commuter parking (see attached map). Revenue is generated from daily commuter charges. Current rates are \$1.50 per day. Fares are collected through the use of automated parking debit card machines. Maintenance (e.g. snow removal) and revenue collection is conducted by the Public Works Department. Enforcement is conducted by the Police Department.

Parking Lot Map

Lot Number	Lot Name	Number of Spaces
1	Webford Lot	37
2	Graceland-Prairie Lot	79
3A	Ellinwood Library Lot	47
3B	Ellinwood Library Lot	50
4	Prairie Lot	27
5	Ellinwood East Commuter Lot	93
6	Miner East Commuter Lot	23
7	Miner City Hall Lot	50
8	Miner West Commuter Lot	84
-	Cumberland Lot North	30
-	Cumberland Lot South	236
-	Library Garage	424
-	Metro Square Garage	471

 City Owned Lots
 Leased from UP/Metra



520 - Metra Leased Parking 2014 Budget Revenues Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Charges for Services</u>					
4665	Parking Fees	74,504	75,000	75,000	75,000 *
Total Metra Leased Parking Revenues		74,504	75,000	75,000	75,000

**520 - Metra Leased Parking
2014 Budget Justification Worksheet**

G/L Account Number	Transaction	Total Amount
Account:4665 - Parking Fees	Cumberland - 266 Spaces	75,000

520 - Metra Leased Parking 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Insurance</u>					
5535	Departmental P&L Charges	151	170	170	164 *
		151	170	170	164
<u>Contractual Services</u>					
6015	Communication Services	-	-	-	1,440 *
6020	Departmental Services	36,516	36,516	36,516	36,516 *
		36,516	36,516	36,516	37,956
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	-	3,360	3,360	3,360 *
		-	3,360	3,360	3,360
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	1,455	9,800	9,800	1,000 *
6320	R&M Parking Lots	-	3,500	1,500	3,500 *
		1,455	13,300	11,300	4,500
<u>Commodities</u>					
7060	Supplies - Parking Lots	1,468	1,250	1,250	1,250 *
7140	Electricity	11,343	12,000	12,000	12,000 *
		12,811	13,250	13,250	13,250
Department Total: Non Departmental		50,933	66,596	64,596	59,230

520 - Metra Leased Parking 2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	164
Account:6015 - Communication Services	Broadband Card for Metra Security Cameras	1,440
Account:6020 - Departmental Services	Charges for Meter Fare Collection	9,570
	PW Maintenance (GF)	15,758
	PW Maintenance (WS)	11,188
Account:6195 - Miscellaneous Contractual Services	Annual Parking Machine Service Fees (4)	3,360
Account:6305 - R&M Equipment	Repairs to Equipment	1,000
Account:6320 - R&M Parking Lots	Repairs to Lighting, Sealcoating, Signage, Striping, Etc.	3,500
Account:7060 - Supplies - Parking Lots	Landscape Supplies	250
	Meter Parts	500
	Ribbons, Receipt Tape, & Parts / Supplies	250
	Supplies used to Maintain Lots	250
Account:7140 - Electricity	ComEd - Lights (Acct #52227-30006)	12,000



**2014 Budget
DPECC**

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Balance	-	-	-	-	-	85,254
Revenues	-	-	-	1,897,631	2,148,685	3,479,714
Expenses	-	-	-	(2,148,684)	(2,063,431)	(3,479,714)
Ending Balance*	-	-	-	(251,053)	85,254	85,254

* fund balance equivalent

The Des Plaines Emergency Communications Center (DPECC) is responsible for receiving calls for police, fire and emergency medical services through the 9-1-1 wireline and wireless systems, radio, alarm circuitry and other telephone lines. Communications personnel dispatch the necessary equipment and manpower required to handle emergencies for the incorporated areas of Des Plaines and Park Ridge.

When callers dial 9-1-1 to report an emergency, the system provides the life and property saving features of Automatic Number Identification (ANI), Automatic Location Identification (ALI) and Selective Routing (SR). With ANI, ALI and SR, information concerning the caller's location, phone number and other essential facts are instantaneously displayed on a screen when the call is received in the Communications Center, assuring an emergency response even if the caller is unable to communicate.

The Emergency Communications Center is currently staffed with 16 Communications Specialists, 1 permanent part-time Specialist, 6 Shift Supervisors, 1 Operations Manager, 1 Secretary and an Interim Director. In addition to the normal staff complement, there is a temporary part-time Specialist who works occasionally on an as-needed basis.

The Department is divided into two areas: Administration and Operations.

ADMINISTRATION

Provides general management and administration, overall policy and direction, fiscal control and training coordination.

OPERATIONS

On an annual basis, this division handles approximately 130,968 incidents, generated from 167,064 emergency and non-emergency calls for service. Dispatchers simultaneously enter the necessary information into the computer while monitoring radio traffic. The staff provides medical pre-arrival instructions in life-threatening situations and calms, negotiates and advises callers who may be injured, confused or abusive. This division works with outside local, state and federal agencies. The division is manned on a 24-hour/365-days-a-year basis, divided between three shifts.



2014 Budget DPECC

FUNDING

In June 2013, the Emergency Communication Center became the Des Plaines Emergency Communications Center with a pro-rated seven month budget of \$2,148,684. The Center is funded from three separate sources: from the 9-1-1 surcharge, the contractual fee from Park Ridge and a transfer from the Des Plaines City General Corporate Fund.

The current intergovernmental agreement provides contracted dispatch services to Park Ridge for a set annual fee.



2013 MAJOR ACCOMPLISHMENTS

The City established its own Emergency Telephone System Board to oversee 911-related activities, as is required by statute. Top management was restructured to provide for a more efficient Center.

2014 GOALS AND OBJECTIVES

Improve information technology programs

- Continue to upgrade current programs to interface with member Departments
- Integrate new Computer Aided Dispatch
- Upgrade the radio system for communications

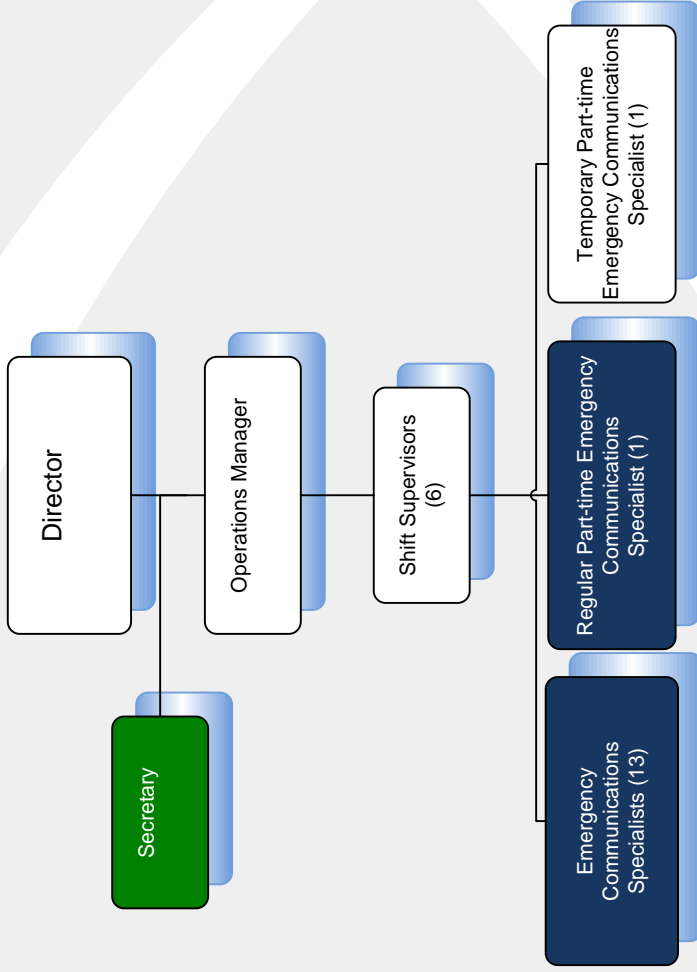
Maximize operational efficiency

- Establish a more cost effective work schedule
- Personnel/Resource allocation

Establish, maintain and enhance community partnerships

- Create better awareness of public safety by the citizens
- Community involvement in the Police and Fire Departments' agendas

Emergency Communications





**2014 Budget
DPECC**

PERSONNEL EXHIBIT

Title	Authorized Positions		
	2012 Actual	2013 Budget	2014 Budget
Emergency Communications Director	0.00	1.00	1.00
Secretary	0.00	1.00	1.00
Operations Manager	0.00	1.00	1.00
Emer. Comm. Shift Supervisor	0.00	6.00	6.00
Emer. Comm. Specialist 2	0.00	16.00	13.00
Regular Part-time Specialists (32 hrs per week)	0.00	2.25	0.75
Total Full Time Equivalent (FTE) Employees:	0.00	27.25	22.75
Part-time Specialists (sporadic work scheduling)	0.00	0.50	0.25

590 - DPECC
2014 Budget Revenues Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Charges for Services</u>					
4670	911 Telephone Surcharge	-	-	204,167	350,000
4671	911 State Wireless Surcharge	-	-	262,500	450,000
4672	911 VOIP Surcharge	-	-	29,167	50,000
4680	Service Fee - Park Ridge	-	729,166	729,167	1,268,750
4683	Service Fee - Des Plaines	-	1,168,465	923,684	1,360,964
Total DPECC Revenues		-	1,897,631	2,148,685	3,479,714

590 - DPECC

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
Salaries					
5005	Salaries	-	1,144,937	1,118,559	1,894,589
5010	Temporary	-	47,506	26,325	-
5015	Overtime - Supervisory	-	15,226	21,172	26,102
5020	Overtime - Non Supervisory	-	86,275	145,448	147,900
5035	Acting Out of Class & Night Premium	-	9,638	1,911	17,729
		-	1,303,582	1,313,415	2,086,320
Taxes and Benefits					
5200	FICA Contribution	-	90,824	100,476	159,108
5205	IMRF Contribution	-	173,055	194,910	277,104
5220	PPO Insurance Contribution	-	190,490	159,799	320,472
5225	HMO Insurance Contribution	-	11,819	10,897	-
5230	Dental Insurance Contribution	-	9,443	10,739	17,961
5235	Life Insurance Contribution	-	1,121	1,740	1,814
5240	Workers Compensation	-	6,311	9,052	11,242
5245	Unemployment Compensation	-	-	1,764	1,764
5260	RHS Plan Payout	-	6,512	-	6,959
		-	489,575	489,377	796,424
Other Employee Costs					
5310	Membership Dues	-	292	15	237 *
5320	Conferences	-	1,458	-	1,250 *
5325	Training	-	2,917	1,895	2,500 *
5330	In-Service Training	-	2,333	-	2,000 *
5335	Travel Expenses	-	146	-	250 *
5340	Pre-Employment Exams	-	292	-	-
		-	7,438	1,910	6,237
Insurance					
5535	Departmental P&L Charges	-	5,833	8,419	11,849 *
		-	5,833	8,419	11,849
Contractual Services					
6000	Professional Services	-	78,750	99,162	175,192 *
6005	Legal Fees	-	1,458	2,133	2,500 *
6010	Legal Fees - Labor & Employment	-	1,458	-	2,500 *
6015	Communication Services	-	100,707	96,215	164,940 *
		-	182,373	197,510	345,132
Other Services					
6110	Printing Services	-	58	1,330	2,280 *
6115	Licensing/Titles	-	668	550	1,120 *
6140	Leases	-	-	672	1,153 *
6145	Custodial Services	-	2,917	3,990	5,400 *
6195	Miscellaneous Contractual Services	-	504	1,387	3,168 *
		-	4,147	7,929	13,121
Repairs and Maintenance					
6300	R&M Software	-	82,032	10,298	119,501 *
6306	R&M Equipment	-	55,183	20,740	78,499 *
		-	137,215	31,038	198,000
Commodities					
7000	Office Supplies	-	1,458	1,458	3,000 *
7035	Supplies - Equipment R&M	-	-	-	500 *
7200	Other Supplies	-	875	875	1,000 *
7300	Uniforms	-	7,000	8,500	12,000 *

590 - DPECC

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
7310	Publications	-	58	-	31 *
7320	Equipment < \$5,000	-	4,083	3,000	6,000 *
		-	13,474	13,833	22,531
<u>Capital Outlay</u>					
7500	Postage & Parcel	-	88	-	100 *
7550	Miscellaneous Expenses	-	292	-	-
8005	Computer Hardware	-	1,750	-	-
8010	Furniture & Fixtures	-	1,750	-	-
8015	Equipment	-	1,167	-	-
		-	5,047	-	100
Department Total: Non Departmental		-	2,148,684	2,063,431	3,479,714

Note: DPECC was formed in June 2013 so 2013 Budget amounts only represent 7 months of operations.

590 - DPECC

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	APCO Annual Dues	92
	NENA Annual Dues	130
	Sams Club	15
Account:5320 - Conferences	IPSTA Conference	1,250
Account:5325 - Training	Training Classes	2,500
Account:5330 - In-Service Training	In-House Training & Materials	2,000
Account:5335 - Travel Expenses	Mileage Reimbursement For Training Class	250
Account:5535 - Departmental P&L Charges	Internal Service Fund Charge	11,849
Account:6000 - Professional Services	Audit	5,200
	Contractual IT Services	169,992
Account:6005 - Legal Fees	Legal Assistance	2,500
Account:6010 - Legal Fees - Labor & Employment	Legal Fees - Employee Issues	2,500
Account:6015 - Communication Services	Cell Phones	2,496
	Circuits (CallOne)	125,244
	Internet Service	5,304
	Language Lines Translation Services	2,208
	Phone Lines Trunks (AT&T)	29,688
Account:6110 - Printing Services	Color Cube Pay-Per-Click Fees	1,800
	Xerox Pay-Per-Click Fees	480
Account:6115 - Licensing/Titles	EMD Recertifications	1,120
Account:6140 - Leases	Back-Up Center Annual Lease	1
	Xerox Monthly Lease	1,152
Account:6145 - Custodial Services	Custodial Services	5,400
Account:6195 - Miscellaneous Contractual Services	Back-Up Center Monthly Costs	2,580
	Shredding Service	588
Account:6300 - R&M Software	ANIVALI Database Report	2,100
	CAD	95,367
	GIS Data	1,800
	Higher Ground Recorder	9,288
	Mapping	3,700
	ProQA EMD	4,950
	Source Code Off Site Backup	1,198
	Weather Sentry	1,098
Account:6305 - R&M Equipment	911 Main Center Phones	22,747
	Administrative Phones	1,077
	Back-Up Center Phones	19,045
	CAD A & B Machine	2,400

590 - DPECC

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
	Chair Repairs	600
	Headset Repairs	1,200
	Radio System/Fire Alerting System	25,368
	UPS	6,062
Account:7000 - Office Supplies	Consumables Paper, Pens, Basic Office Su	3,000
Account:7035 - Supplies - Equipment R&M	Replacement Keyboard, Mouse, Misc.	500
Account:7200 - Other Supplies	Operational Supplies Not Considered Basic	400
	Public Education Supplies	600
Account:7300 - Uniforms	Replacement Uniforms	12,000
Account:7310 - Publications	Journal Annual Subscription	31
Account:7320 - Equipment < \$5,000	Replacement Computers Monitors	6,000
Account:7500 - Postage & Parcel	FedEx	100



2014 Budget
RISK MANAGEMENT FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	1,357,516	1,268,750	1,233,368	1,397,071	1,753,185	1,512,586
Revenues	2,977,016	2,687,943	3,114,610	2,390,350	2,534,002	2,228,600
Expenses	(2,515,782)	(2,723,325)	(2,594,793)	(2,839,400)	(2,774,601)	(2,892,580)
Transfers	(550,000)	-	-	-	-	-
Ending Balance	1,268,750	1,233,368	1,753,185	948,021	1,512,586	848,606

This fund is an internal service fund that accounts for the City's self-insured property, general liability, automobile liability, errors & omissions, workers' compensation, employer's liability, employee benefits liability, and crime loss. The departmental charges are re-evaluated annually for workers compensation and property/liability insurance based on each department's budget, number of vehicles, and employee salaries according to industry standards. The department charges for unemployment compensation are averaged solely upon each department's salaries. The most recently completed fiscal year data is used to establish this information and to determine new allocation numbers and charges for the proposed budget.

The City is a member of two municipal insurance pools for risk management: MICA and HELP. The City joined the Municipal Insurance Cooperative Agency (MICA) in 1998. MICA administers all claims against the City that are less than \$2 million. MICA premium payments are placed into a pool wide loss fund, which if unused, is returned to participants. The City has received three such rebates since 1998.

The City has been a member of the High Level Excess Liability Pool (HELP) since 1985. HELP becomes involved in claims that exceed the MICA limit of \$2 million or greater, and provide excess coverage in the amount of \$10 million.

This fund budget also reflects anticipated claim costs and legal fees for run-off (on) claims from the previous claims administrator and lawsuits handled by the City Attorney prior to the City becoming a member of MICA.

600 - Risk Management Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Interest Income</u>					
4700	Interest Income	274	350	100	100
		274	350	100	100
<u>Miscellaneous Revenues</u>					
4800	Rebates Liability Claims	24,068	15,000	15,000	45,800 *
4805	Rebates Workers Compensation Claims	290,628	125,000	169,000	182,700 *
4849	Miscellaneous Revenues	241,436	-	-	-
		556,132	140,000	184,000	228,500
<u>(Sources)/Uses of Revenues</u>					
4882	Transfer in Insurance P&L	500,000	500,000	500,000	500,000 *
4883	Transfer in Insurance W/C	1,943,204	1,700,000	1,800,000	1,475,000 *
4884	Transfer in Unemployment Insurance	115,000	50,000	49,902	25,000 *
		2,558,204	2,250,000	2,349,902	2,000,000
Total Risk Management Revenues		3,114,610	2,390,350	2,534,002	2,228,600

600 - Risk Management Revenues

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:4800 - Rebates Liability Claims	Reimbursement from MICA for Self Insured Losses	45,800
Account:4805 - Rebates Workers Comp Claims	Reimbursement from MICA for WC Claims Paid	182,700
Account:4882 - Transfer in Insurance P&L	Internal Service Charge Based on Expenditures	500,000
Account:4883 - Transfer in Insurance W/C	Based on Projected Salary Increases and Rates	1,475,000
Account:4884 - Transfer in Unemployment Ins	Internal Service Charge Based on 5 year Avg	25,000

600 - Risk Management 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Other Employee Costs</u>					
5310	Membership Dues	385	500	680	680 *
5320	Conferences	78	-	-	-
5335	Travel Expenses	659	-	500	500
5345	Post-Employment Exams	2,270	5,000	3,000	7,000 *
5350	Substance Abuse Program	2,415	5,000	2,500	5,000 *
		5,807	10,500	6,680	13,180
<u>Insurance</u>					
5540	MICA Premium	2,374,593	2,500,000	2,407,506	2,500,000 *
5545	MICA Deductible	19,817	30,000	30,000	30,000 *
5550	Excess Insurance	103,151	125,000	125,000	125,000 *
5555	Workers' Comp Expense	31,113	41,000	41,000	41,000 *
5560	Unemployment Claims	17,468	50,000	5,000	50,000 *
5565	Claims Administration Fee	1,938	3,400	3,400	3,400 *
5570	Self Insured P&L Expense	34,406	75,000	75,000	75,000 *
		2,582,486	2,824,400	2,686,906	2,824,400
<u>Contractual Services</u>					
6000	Professional Services	6,500	2,500	3,515	2,500 *
6005	Legal Fees	-	-	75,000	50,000
		6,500	2,500	78,515	52,500
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	-	2,000	2,000	2,000 *
		-	2,000	2,000	2,000
<u>Other Expenses</u>					
7550	Miscellaneous Expenses	-	-	500	500
		-	-	500	500
Department Total: Non Departmental		2,594,793	2,839,400	2,774,601	2,892,580

600 - Risk Management

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:5310 - Membership Dues	Public Risk Management Association	385
	National Safety Council	295
Account:5345 - Post-Employment Exams	Hep B Titer Vaccinations	5,000
	Random Drug Testing	2,000
Account:5350 - Substance Abuse Program	Random Drug Testing- CDL, Etc.	5,000
Account:5540 - MICA Premium	Premium Increase Based on Experience	2,500,000
Account:5545 - MICA Deductible	City Liability for 1st \$1,000 on each claim - 30 Claims	30,000
Account:5550 - Excess Insurance	Gallagher Additional Premiums	10,000
	HELP	110,000
	Tank Liability Coverage	5,000
Account:5555 - Workers' Comp Expense	2nd Injury Loss Fund Payment to IL - % of pre-MICA WC Indemnity and Medical for 3 Pre-MICA Claims	1,000 40,000
Account:5560 - Unemployment Claims	Rate Based on Experience	50,000
Account:5565 - Claims Administration Fee	Cambridge Fee for Unemployment Claims	2,500
	Gallagher Basset Fee for 3 pre-MICA WC Claims	900
Account:5570 - Self Insured P&L Expense	Payment for Damages	75,000
Account:6000 - Professional Services	Risk Management Training Programs	2,500
Account:6195 - Misc Contractual Services	Safety Incentive Program	2,000

Page Intentionally Left Blank



2014 Budget
HEALTH BENEFITS FUND

OVERVIEW

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
Beginning Balance	2,392,817	1,974,644	2,447,085	2,501,439	2,579,453	2,316,908
Revenues	9,093,972	8,784,588	8,741,071	9,214,194	8,812,824	8,756,089
Expenses	(9,142,632)	(8,393,698)	(8,691,266)	(9,573,539)	(9,137,460)	(8,693,128)
Transfers and Adjustments	(369,513)	81,551	82,563	74,367	62,091	69,879
Ending Balance	1,974,644	2,447,085	2,579,453	2,216,461	2,316,908	2,449,748

This fund is an internal service fund used to account for the charges to each department for providing health insurance and other related benefits to employees, elected officials and retirees who opt-in to health care plans.

Employees and elected officials (and their qualified spouses and dependents) currently pay 5% to 12% of their monthly health and dental premiums based upon their union representation, if applicable, and plan option choice. The City pays the remaining amount. All participating retirees pay 100% of their respective plan option monthly premiums.

Starting in 2014 the City is considering a Medicare supplement outside of the City's health insurance plan for the Medicare-eligible retirees (i.e. 65 and older).

Since June 1, 2003, the City has been a member of the Intergovernmental Personnel Benefit Cooperative (IPBC), a municipal pool consisting of over 60 local governments. Through the IPBC the City retains the third-party administrative services of Blue Cross/Blue Shield (BCBS) of Illinois to provide the PPO and HMO programs and MEDCO for the Rx program. In the IPBC, the City maintains its independence in terms of plan design and benefit levels, but pools claims experience for claims from \$30,000 to \$125,000. In addition, the City provides employees with term life insurance, dental benefits and an employee assistance program.

Below is a breakdown of the monthly premium rate increases since 2008:

Insurance Plan	2008	2009	2010	2011	2012	2013	2014
PPO (Options 1-4)	10.00%	2.50%	5.00%	8.00%	0.48%	5.00%	1.50%
HMO	10.00%	7.50%	12.00%	12.00%	4.20%	1.00%	1.50%
Dental - Option 1	0%	0%	10.00%	3.10%	5.00%	7.50%	0%
Dental - Option 2	0%	0%	10.00%	-0.40%	5.00%	7.50%	0%

610 - Health Benefits Revenues

2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Interest Income</u>					
4700	Interest Income	259	250	250	250
		259	250	250	250
<u>Miscellaneous Revenues</u>					
4760	Medical PPO Employer	4,667,701	4,929,604	4,634,090	4,770,610
4762	Medical PPO Employee	491,828	529,477	546,299	598,419
4764	Medical PPO Retiree	945,481	1,016,086	1,016,086	1,056,876
4766	Medical PPO 2010 ERI	323,359	375,256	328,846	54,469
4770	Medical HMO Employer	1,350,550	1,387,502	1,268,739	1,321,382
4772	Medical HMO Employee	71,712	73,018	86,787	99,464
4774	Medical HMO Retiree	194,894	187,379	187,379	172,405
4776	Medical Employee 2010 ERI	66,435	54,426	68,064	11,440
4780	Dental Program Employer	357,247	386,189	386,189	354,892
4782	Dental Program Employee	39,396	42,859	45,018	48,395
4784	Dental Program 2010 ERI	-	15,676	-	-
4786	Dental Program - Retiree	83,887	66,572	95,680	94,857
4790	Life Insurance Program Employer	29,609	29,745	29,289	34,079 *
4792	Life Insurance Program Employee	109,342	111,155	110,678	128,955 *
4796	COBRA Premium Government Reimburst	375	-	-	-
4798	Historical Society Reimbursement	8,996	9,000	9,430	9,596 *
		8,740,812	9,213,944	8,812,574	8,755,839
<u>(Sources)/Uses of Revenues</u>					
4880	Transfer in PSEBA	64,369	65,542	53,266	69,879 *
4881	Transfer in Subsidy Medical Retirement	18,194	8,825	8,825	-
		82,563	74,367	62,091	69,879
Total Health Benefits Revenues		8,823,633	9,288,561	8,874,915	8,825,968

610 - Health Benefits Revenues

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:4790 - Life Insurance Program Employer	Basic Life Insurance	34,079
Account:4792 - Life Insurance Program Employee	Supplemental & Dependent Life	128,955
Account:4798 - Historical Society Reimbursement	Health and dental insurance reimbursement	9,596
Account:4880 - Transfer in PSEBA	PSEBA Lifetime Benefit	69,879

610 - Health Benefits 2014 Budget Worksheet

Account Number	Description	2012 Actual Amount	2013 Adopted Budget	2013 Projected Amount	2014 Adopted Budget
<u>Taxes and Benefits</u>					
5201	Federal Excise Tax	-	-	100	100
5280	Wellness Program	1,150	-	2,475	5,000
		<u>1,150</u>	<u>-</u>	<u>2,575</u>	<u>5,100</u>
<u>Insurance</u>					
5500	PPO Insurance Premiums	6,312,400	6,831,583	6,351,280	6,313,912
5505	HMO Insurance Premiums	1,628,275	1,699,184	1,629,610	1,637,210
5510	Dental Insurance Premiums	433,005	476,791	476,791	498,144
5515	Life Insurance Premiums	142,426	141,340	142,518	145,853
5520	Medicare Retiree Subsidy	18,194	26,357	22,276	-
5525	Early Retirement Incentive	43,740	371,284	396,910	65,909
5530	Employee Assistance Program	8,350	9,000	9,000	9,000
5575	IPBC Reserve	89,387	-	90,000	-
		<u>8,675,776</u>	<u>9,555,539</u>	<u>9,118,385</u>	<u>8,670,028</u>
<u>Contractual Services</u>					
6000	Professional Services	-	5,000	3,500	5,000 *
		<u>-</u>	<u>5,000</u>	<u>3,500</u>	<u>5,000</u>
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	14,339	13,000	13,000	13,000 *
		<u>14,339</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
Total Health Benefits Expenses		<u>8,691,264</u>	<u>9,573,539</u>	<u>9,137,460</u>	<u>8,693,128</u>

610 - Health Benefits

2014 Budget Justification Worksheet

G/L Account Number	Transaction	Total Amount
Account:6000 - Professional Services	GASB 45 Analysis	5,000
Account:6195 - Miscellaneous Contractual Services	Cobra Administration, Discovery Benefits	13,000

Page Intentionally Left Blank



2014 Budget GLOSSARY

The Budget contains specialized and technical terminology that is unique to governmental finance and budgeting. To assist the reader of the Budget document in understanding these terms, the following budget glossary has been prepared.

Abatement: A partial or complete cancellation of a levy imposed by the City. Abatements usually apply to tax levies.

Accrual Basis: The recording of the financial transactions that have cash consequences for the government in the periods in which those transactions occur, rather than in the periods in which cash is received or paid by the government.

Advance Refunding Bonds: Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Appropriation: A legal authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources for a specific purpose.

Assessed Valuation: A value established for the real property to be use as a basis for levying property taxes.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

Available Fund Balance: That portion of fund balance collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period.

Balanced Budget: A budget where estimated revenues equal estimated expenditures during a single fiscal period.

Basis of Accounting: A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Basis Point: Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.



2014 Budget GLOSSARY

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation (G.O.) and revenue bonds. Bonds are most frequently used to finance construction of large capital projects, such as buildings, streets and major equipment.

Bond Ordinance or Resolution: An ordinance or resolution authorizing a bond issue.

Bond Premium: The difference between the present value and the face amount of bonds when the former is greater than the latter.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget. The purpose of budgetary control is to keep expenditures within the limitations of available appropriations and available revenues.

Capital Expenditures: Refers to a purchase of land, building, machinery, and those equipment items which have an estimated useful life of (3) years or more and belong to the classes of property commonly considered as fixed assets.

Capital Improvement Program (CIP): A multi-year, prioritized plan for capital expenditures. The City's Capital Improvements Plan addresses capital expenditures of \$25,000 or more and all proposed additions to the motor vehicle fleet. The replacement of vehicles existing in the fleet are not included in the Capital Improvements Plan but are programmed for replacement through the Vehicle Replacement Fund. The City uses the designation "(CIP)" in the budget to identify those line-items which are in the CIP.

Capital Projects Fund: Used to account for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by propriety funds).

Carryover (C/O): An expenditure that was budgeted in a previous year but was not actually made and has been budgeted again in the current budget year. Carryovers are usually capital items or high-cost contractual services. Because a carryover item was recognized as a valid requirement during a previous year's budget process, it is not subject to the same high degree of scrutiny as a new request and, to the extent possible, does not compete with new requests for funding. With regard to budgeted capital purchases, the ability to designate an expenditure as a carryover removes the disincentive to defer these purchases when the useful lives of items on hand can be extended.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management



2014 Budget GLOSSARY

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 balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Charges for Services: User charges for services provided by the City to those specifically benefiting from these services.

Compensated Absences: The expense incurred and the offsetting liability for accrued vacation time, personal time and the portion of sick leave that becomes vested and will be paid at termination.

Components Units: Legally separate organizations for which the elected officials of the primary government are financially accountable.

Community Development Block Grant (CDBG): A federal entitlement grant distributed to municipalities on the basis of a formula that considers population, housing condition, and poverty. CDBG funds are then distributed by the City for activities that benefit low and moderate-income families.

Contingency: The appropriations of funds for future allocation in the event specific budget allotments have been depleted and additional funds are needed.

Contractual Services: Expenditures for services from outside vendors that are obtained by an express or implied contract.

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

Deferred Charges: Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation. See **Prepaid Items**.

Deferred Compensation Plans: Plans that offer employees the opportunity to defer a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

Deferred Revenues: Amount for which asset recognition criteria (e.g., a valid receivable) have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, receivables that are measurable but not available are one example of deferred revenue.



2014 Budget GLOSSARY

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

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

Depreciation: (1) Expiration in the useful life of fixed assets attributable to wear and tear, deterioration and obsolescence. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

Division: A segment of a department which is assigned a specific operation.

Efficiency Measures: Performance measures which measure the cost of an activity (either in terms of dollars or work hours) per unit of output or outcome or otherwise gauge the productivity of an activity. Generally, efficiency measures in the latter category compare work successfully completed with the potential amount of work which could have been accomplished.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A set of self-balancing accounts used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Water and Sewer Fund and the Parking Fund are enterprise funds.

Entity: The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group.

Equalized Assessed Valuation: The assessed valuation of a property increased by a multiplier established by the Illinois Department of Revenue which is intended to increase the total assessed valuation of all property in the County to a level that is equal to 33-1/3% of market value.

Equalization Factor: A factor determined by the State which when applied to the counties' assessed value will cause all property to equal one-third of its market value.

Expenditure: This term refers to the amount of funds paid or to be paid for obtaining an asset, goods, and services. For budget purposes, the term expenditure applies to all costs or expected commitments.



2014 Budget GLOSSARY

Expense: The term expense is used in full accrual accounting to report decreases in net total assets.

Fiscal Policies: The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Des Plaines specifies January 1 to December 31 as its fiscal year.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Forfeiture: The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses.

Franchise Fee: A fee paid by public service businesses for use of City streets, alleys and property in providing their services to citizens of a community. Services requiring franchises include telephone, natural gas and cable television.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith-and-credit bonds.

Full-Time Equivalent (FTE): A standardized unit of measure used to determine the equivalent number of full-time employees. It is calculated by dividing the total hours actually worked or planned for a job class (regular and overtime) by a standard number of hours a full-time employee would work for the job class.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund: An accounting entity with a set of self-balancing accounts that is used to account for financial transactions for specific activities or government functions. Seven commonly used funds in governmental accounting are: the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and trust and agency funds.

Fund Balance: Fund balance is the excess of assets over liabilities. The unreserved fund balance is the amount available for appropriation.



2014 Budget GLOSSARY

Fund Type: Any one of seven categories into which all funds are classified in government accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GASB 34: The City implemented Government Accounting Standards Board (GASB) Statement No. 34 for its Fiscal Year Ended December 31, 2003. This accounting standard requires the City to report the value of its infrastructure assets in the governmental financial statements and depreciate them over their estimated useful life. Projects that do not extend the useful life of the asset (e.g. overlay of a road) are expensed rather than capitalized.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include sales taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, inspection services, community development, public works and general administration.

General Obligation Bonds (G.O. Bonds): Bonds that finance a variety of public projects, such as streets, buildings and improvements, and which are backed by the full faith and credit of the issuing government.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. The measurement focus in these fund types is on the determination of financial position and changes in financial position, rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant: Contributions or gifts of cash or other assets from another government to be used for a specified purpose, activity or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

Gross Bonded Debt: The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Home Rule: A status granted by the Illinois Constitution which gives cities of a certain size or by referendum broad powers not otherwise available to local municipalities. For instance, there is no statutory limit to the property tax levy nor is there any requirement to seek referendum approval for increasing the levy or issuing debt.

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under State statutes, provides employees of local governments (excluding police and firefighters)



2014 Budget GLOSSARY

in Illinois with a system for the payment of retirement annuities, disability, and death benefits. All employees (other than those covered by the Police or Firefighters' plans) hired in positions that meet or exceed an annual hourly standard (1,000 hours) must be enrolled in IMRF as participating members. Participating members of IMRF must contribute 4.5% of their salary to the pension fund. The employer pays a percentage that varies each year and is dependent on a report prepared by a professional actuary.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Infrastructure Assets: Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the governmental unit.

Interfund Transfer: Payment from one fund to another fund primarily for work or services provided.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis; for example, the Risk Management Fund.

Interperiod Equity: The measure of the extent to which current-year revenues are sufficient to pay for the services provided by the government entity during the year, and whether current-year citizens are receiving services by shifting part of the payment burden to future years' citizens or by using up previously accumulated resources.

Investments: Securities held for the production of revenues in the form of interest or dividends. The term does not include fixed assets used in government operations.

Joint Venture: A legal entity or other contractual arrangement in which a government participates in a separate activity for the benefit of the public and in which the government retains an ongoing financial interest.

Level of Budgetary Control: The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved by the governing body. Expenditures may not legally exceed budgeted appropriations at the fund level.

Levy (Verb): To impose taxes, special assessments, or service charges for the support of governmental activities. **(Noun)** The total amount of taxes, special assessments or service charges imposed by the City.



2014 Budget GLOSSARY

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

Line-Item Budget: A budget that lists each expenditure category (salaries, office supplies, telephone service, copy machine costs, etc.) separately, along with the dollar amount budgeted for each specified category.

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

Measurement Focus: The accounting convention that determines (1) which assets and which liabilities are included on the government's balance sheet and where they are reported, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Millage: The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

Modified Accrual Accounting: Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred.

Motor Fuel Tax (MFT): The State returns a portion of the gas tax to the municipalities on a per capita basis for use in the maintenance and construction of public roads.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Operating Expenditures: The costs of government services which are not directly attributable to a specific City program or operation. Examples include debt service obligations and contributions to community organizations.

Non-Operating Revenues: The incomes received by the government which are not directly attributable to providing a service. An example would be interest on investments.

Offset by Revenues (RO): Describes an expenditure which is funded by specific revenues such as charges for services or contributions which are restricted as to their use. The City uses this designation to identify expenditures of its General Fund (Fund 100) and Capital Improvement Fund (Fund 414) which are fully offset by specific revenues.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing,



2014 Budget GLOSSARY

acquisition, spending and service delivery activities of a government are controlled. See **Budget**.

Ordinance: A formal legislative enactment by the governing body of a municipality. It has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. See **Resolution**.

Organizational Unit: A responsibility center within a government.

Other Financing Sources: Governmental fund debt proceeds, proceeds from the sale of general fixed assets, and operating transfers-in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses: Governmental fund operating transfers-out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

Overhead: This refers to an interfund transfer to a particular fund or entity (e.g. Equipment Replacement Fund) from the General Fund to pay for its share of expenses that can't be allocated to a particular department or division of the general government.

Overlapping Debt: The proportionate share that property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. The amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction.

Performance Budget: A budget that focuses on activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services: Includes the compensation paid to all employees as well as the City's share of pension, FICA and Medicare costs.

Premium: The excess of the price of a security over its face value, excluding any amount of accrued interest bought or sold.

Program Budget: A budget which structures budget choices and information in terms of "program and their related work activities" (i.e., repairing roads, crossing guards, etc.). A program budget provides information on what each program is committed to accomplish in



2014 Budget GLOSSARY

the long run (goals) and in the short run (objectives) and measures the degree of achievement of program objectives (performance measures).

Property Tax: A tax levied on the assessed value of real property (also known as “**ad valorem taxes**”).

Proprietary Fund Types: The classification used to account for a City’s ongoing organizations and activities that are similar to those often found the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government’s business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting Principles used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Reserved Fund Balance: Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

Resolution: An order of a legislative body requiring less legal formality than an ordinance or statute. See **Ordinance**.

Revenue: Monies that the government receives as income. It includes such items as tax payments, fees from services, receipts for other governments, fines, reimbursements, grants, share revenues and interest income.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Retained Earnings: An equity account reflecting the accumulated earnings of the City’s proprietary funds.

RHS Plan Payout: An incentive payment to employees who have accumulated a set number of unused sick days based on criteria set forth in the City’s Personnel Handbook.

Salary Adjustments: An account to be approved by the City Council for employee salary increases either negotiated through contracts or other otherwise authorized by the Council.

Self-Insurance: A term used to describe the retention of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring this risk to an independent third-party through the purchase of an insurance policy.



2014 Budget GLOSSARY

Special Revenue Funds: Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Special Service Area: A financing technique used to finance special services and special improvements desired by a specific area of the City. A tax is levied only on the particular area that will receive the special service or improvement.

Tax Anticipation Notes (TANs): Notes (or warrants) issued in anticipation of the collection of taxes, usually retirable only from tax collections.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit.

Tax Increment Financing (TIF): Tax increment financing is a redevelopment method, authorized by Illinois State Statutes that allows municipalities to encourage new development by using the new incremental property taxes generated by development to make public improvements, assemble property, or incur authorized costs in order to attract the development.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Value: As used in governmental accounting, (1) the act of describing anything in terms of money or (2) to measure in terms of money.

Voucher: A written document that evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

Working Capital: This term generally refers to current assets minus current liabilities. Some organizations may exclude certain current assets (e.g., inventory) from this general formula.