



# Delivering on Our Strategic Goals



MUNICIPAL  
EXCELLENCE



INFRASTRUCTURE  
& MOBILITY



COMMUNITY  
CHARACTER



RE-IMAGINED  
GROWTH

**FY 2023**

**ANNUAL  
BUDGET**









*We welcome **ALL** who live, work and play here.*

## Our Mission

*Enhance quality of life of our community and economic vibrancy through effective, efficient and reliable services.*

## Our Vision

*Des Plaines is a diverse, safe and vibrant community with a thriving economy.*







# 2023 ANNUAL BUDGET

## Elected Officials

Andrew Goczkowski, Mayor  
Jessica M. Mastalski, City Clerk

## City Council

Mark A. Lysakowski – Ward 1  
Colt Moylan – Ward 2  
Sean Oskerka – Ward 3  
Artur Zadrozny – Ward 4

Carla Brookman – Ward 5  
Malcolm Chester – Ward 6  
Patsy Smith – Ward 7  
Shamoon Ebrahimi – Ward 8

## Administration

City Manager  
General Counsel  
Assistant City Manager/Director of Finance  
Chief of Police  
Fire Chief  
Director of Public Works & Engineering  
Director of Community & Economic Development

Michael G. Bartholomew  
Peter Friedman, Elrod Friedman LLP  
Dorothy Wisniewski  
David Anderson  
Daniel Anderson  
Timothy Oakley  
John Carlisle





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Des Plaines  
Illinois**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director





# TABLE OF CONTENTS

Budget Message.....	1
Overview.....	5
Organizational Chart.....	7
Budget Calendar.....	9
Community Profile.....	11
Goals of the City Council.....	15
Property Tax Summary.....	16
Property Tax Allocation.....	18
Property Tax Levy.....	19
Operational Organizational Chart.....	20
Personnel Summary.....	21
Financial Organizational Chart.....	23
Budget Summary.....	25
Financial Policies.....	45
General Fund:	
General Fund Overview.....	61
General Fund Revenues.....	72
General Fund Expenditures:	
Elected Office.....	75
City Manager.....	89
Finance.....	119
Community & Economic Development.....	125
Public Works and Engineering.....	143
Police.....	177
Emergency Management Agency.....	201
Fire.....	205
Fire and Police Commission.....	229
Overhead Division.....	233
Special Revenue Funds:	
TIF #1 Fund (Downtown).....	237
TIF #3 Fund (Wille Road).....	241
TIF #5 Fund (Perry/Lee).....	253
TIF #6 Fund (Mannheim/Higgins).....	259
TIF #7 Fund (Mannheim/Higgins South).....	271
TIF #8 Fund (Oakton).....	277
Motor Fuel Tax.....	283
CDBG.....	287
Grant Funded Projects.....	295
Gaming Tax.....	301
Debt Service Fund.....	305
Capital Projects Funds:	
Capital Projects.....	313
Equipment Replacement.....	335
IT Replacement.....	345
Facilities Replacement.....	349
Enterprise Funds:	
Water/Sewer.....	353
City-Owned Parking.....	379
Metra-Leased Parking.....	385
Internal Service Funds:	
Risk Management.....	391
Health Benefits.....	397
Glossary.....	403







## Office of the City Manager

📍 1420 Miner Street  
Des Plaines IL 60016

☎ 847.391.5488

🌐 [desplaines.org](http://desplaines.org)

---

### *Honorable Mayor and Members of the City Council,*

I am pleased to present the 2023 Annual Budget. This balanced budget is \$174M and represents a 1.7% increase from last fiscal year budget.

Even with the challenges from COVID-19 and its impact on our economy, the City has maintained its strong financial position. This is due to City Council's leadership and responsible budget planning and decisions, and the City's consistent practice of delivering effective and efficient services.

Since the start of the pandemic in early 2020, the City has continuously adapted – from both a financial and operational standpoint. The budget-reduction measures implemented over the past two years (including holding vacancies, streamlining operations, restructuring following the Early Retirement Incentive, deferring capital projects and other actions), allowed the City to adapt and respond in a rapidly changing and uncertain environment.

Despite these significant fiscal constraints and challenges, the City has positioned itself to remain fiscally sound and responsible.

The 2023 budget maintains our conservative approach, while recommending funding for projects, operations and personnel that continue to advance the City's mission and the City Council's Strategic Plan Goals. The strategic plan goals (initially adopted in 2021) serve as the foundation for all annual budgets, and this one is no different.

The major components of the **2023 Annual Budget** include:

- **0%** increase in the property tax levy over the prior year's tax levy. The average annual levy increase over the last 10 years has been 0.61%.
- **\$2.4M** toward Tax Increment Financing (TIF) debt. The City does not have any property tax supported debt and is on track to have \$0 debt by 2028.
- **\$20.3M** dedicated to reserves. The City has maintained a 25% Fund Balance for 13 consecutive years excluding 2023, in alignment with Council's financial policies that aim to preserve the City's financial strength.
- **\$35.4M** in capital improvements/investments (street, alley, water, sewer, facilities, IT and equipment improvements, etc.) with no bond issues planned for 2023. Included in the \$35.4M total investment, \$17M is allocated to the City's facilities in support of Council's strategic goal of Municipal Excellence, which calls for revitalizing our buildings to enhance service delivery and performance. Over a two-year period, total facilities investment will be \$24.2M.
- **\$11.6M** in new budget requests from departments (out of the total of \$21M requested) that align with the City Council's Strategic Goals.

Page Intentionally Left Blank

- **\$204K** in police/fire training for professional development of command staff to integrate best practice management for public safety along with required training to comply with the SAFE-T Act (resulting in a significant increase of mandated training for police officers).
- **\$11.2M** in federal and state grants will be invested in various projects, including:
  - o **\$6.9M** for Phase 4 and 5 of the FEMA property buyouts
  - o **\$2M** for the S-Curve Pedestrian Underpass
  - o **\$1.8M** for the Oakton Street side path
  - o **\$500K** for the Algonquin Road Grade Separation
- Continued cost-savings and cost-avoidances from the following projects:
  - o **\$50,000** initial annual savings from City-wide wireless network investment. The 2023 budget allocates \$124,000 to fund the second phase of this project, which includes the installation of Air Fiber Dishes throughout the City, backup power supplies, monopole, and associated equipment. This long-term investment will reduce ongoing and future costs from leased telephone and fiber lines.
  - o **\$14M** total saved since 2016 from the completion of the Northwest Water Commission infrastructure improvement. Total investment was \$8.8M.
  - o **\$2.8M** projected savings over a 10-year period from the City's water meter replacement project, which is 96% complete. This technology investment provides for more accurate meter reporting, which saves on City water expenses, as well as staff resources. This project is expected to be 99% complete by the end of 2022 with the final phase completion in 2023.

This budget builds on many years of budget discipline, sound financial planning and a focus on optimizing resources and maximizing efficiencies. Thank you to our award-winning Finance team under the leadership of Assistant City Manager/Director of Finance, Dorothy Wisniewski for your work on this comprehensive financial plan, and your work all year round.

I also want to recognize and express appreciation to the Department Directors and our entire Des Plaines team for their commitment and focus on exceptional service-delivery, especially given the challenges of the pandemic.

In the following pages, you will find an enhanced, reader-friendly budget summary with information presented for ease of use, as well as detailed revenue and expenditure data for a fully transparent and comprehensive view of the 2023 operating and capital budgets.

Respectfully Submitted,



Michael G. Bartholomew  
City Manager



Page Intentionally Left Blank

# 2023 BUDGET OVERVIEW

The annual Budget is the City Council's primary statement of its public policy. The annual Budget provides the spending authority for all City departments and is the basis for virtually every City activity during that fiscal year.

## About the Budget...

- One of the most important City Council actions
- Sets policy & financial course; influences every City activity
- Defines service levels, program sizes & capital projects
- Management tool that also measures success

## 2023 Focus

The City's 2023 budgetary focus continues to be long-term financial stability. In the past several years, there have been minimal tax increases to residents, and the 2023 Budget continues the emphasis on keeping City services affordable to the taxpayers.

## Our Commitment

The City is committed to the highest principles of governmental budgeting and making our budget materials transparent, informative and understandable to the public. Each year, the City's budget team continues to improve the budget document to effectively communicate budget information to help taxpayers understand how their City government is funded, how their tax dollars are supporting vital services, as well as the City's Strategic Goals and spending priorities.

For thirteen 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.



In 2022, the City received the Government Finance Officers Association's (GFOA) Triple Crown recognition for three outstanding achievements: Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award. Des Plaines is 1 of only 200 Triple Crown winners in the country.

Page Intentionally Left Blank

# DES PLAINES RESIDENTS

## MAYOR AND CITY COUNCIL



Andrew Goczowski  
Mayor



Mark Lysakowski  
Alderman - Ward 1



Colt Moylan  
Alderman - Ward 2



Sean Oskerka  
Alderman - Ward 3



Artur Zadrozny  
Alderman - Ward 4



Carla Brookman  
Alderman - Ward 5



Malcolm Chester  
Alderman - Ward 6



Patsy Smith  
Alderman - Ward 7



Shamoan Ebrahimi  
Alderman - Ward 8

## CITY CLERK



Jessica Mastalski  
City Clerk

# THE CITY OF DES PLAINES ORGANIZATIONAL CHART

## CITY MANAGER



Michael G. Bartholomew  
City Manager

## CITY BOARDS, COMMISSIONS & COMMITTEES

## GENERAL COUNSEL



Peter Friedman  
Elrod Friedman LLP

## CITY DEPARTMENTS



**Community & Economic Development**  
John Carlisle  
Director of Community and Economic Development



**Finance Department**  
Dorothy Wisniewski  
Assistant City Manager/Director of Finance



**Fire Department**  
Daniel Anderson  
Fire Chief



**Human Resources**  
Becky Madison  
Director of Human Resources



**Information Technology**  
Romeo Sora  
Director of Information Technology



**Media Services**  
Maureen Stern  
Director of Media Services



**Police Department**  
David Anderson  
Chief of Police



**Public Works & Engineering**  
Timothy P. Oakley  
Director of Public Works and Engineering

# THE BUDGET PROCESS

## *How the Budget Process Works*

### STRATEGIC PLAN

Adopted by Council every 5 years, the Plan influences overall direction to maintain focus on the Council's priorities. The annual budget priorities align with the Strategic Plan Goals. In fact, all new budget requests must make this connection.



### BUDGET PLAN

The Mayor and eight Aldermen set the overall direction through the adoption of financial policies that guide the development of the budget. For example, those policies call for a General Fund balance requirement of 25% of annual expenditures.



### BUDGET DEVELOPMENT

The Manager and Assistant City Manager/Finance Director work collaboratively with the Department Executive Teams to review and analyze expenditures, revenues and new funding requests to make recommendations for the next fiscal year. The Manager develops the annual budget and presents a balanced budget to the Council.



### BUDGET REVIEW & APPROVAL

The Council reviews the budget, holds public hearings, and then adopts an approved budget, appropriation and levy ordinances. Additionally, Council provides final approval for expenditures through the Warrant Register on each City Council meeting agenda.



**The entire Des Plaines team consistently focuses on delivering high-quality, efficient, cost-effective services in alignment with the approved Budget and Strategic Plan all year.**



# BUDGET CALENDAR

<b>June 21</b>	Staff budget kick-off. Budget Team transmits budget memo with preliminary targets.
<b>August 5</b>	Departments submit budget to Budget Team inclusive of goals and accomplishments.
<b>August 8-12</b>	Initial review of budget requests by Budget Team.
<b>August 16-19</b>	Budget Team reviews with departments and conducts follow-up as needed.
<b>August 23-25</b>	Follow-up meetings with Departments (if necessary).
<b>September 23</b>	Submit Proposed 2023 Budget document to City Council for review.
<b>October 5</b>	<b>City Council Budget Review meeting</b> —Introduction & Overview. General Fund: Elected Office, City Manager, Finance, CED, Public Works & Engineering, Police, EMA, Fire, and BFPC.
<b>October 12</b>	<b>City Council Budget Review meeting</b> —General Fund Overhead & Non-General Fund: TIFs, MFT, CDBG, Grant Funded Projects, Gaming Tax, Debt Service, Capital Projects, Equipment Replacement, IT Replacement, Facilities Replacement, Water/Sewer, Parking, Risk Management, Health Benefits, and Library.
<b>October 25</b>	<b>City Council Budget Review meeting</b> —Final Review (as needed).
<b>November 7-14</b>	<b>Publication of Property Tax Levy. Public Hearing Notice</b> (required between 7 and 14 days prior to hearing).
<b>November 7</b>	<b>Tax Levy Resolution</b> submitted to City Council (required by State law, not less than 20 days prior to the adoption of the tax levy).
<b>November 21 &amp; December 5</b>	<b>Public Hearing on Tax Levy 1<sup>st</sup> &amp; 2<sup>nd</sup> Reading of Tax Levy Ordinance</b> (Must be filed with County Clerk by 12/27/22).
<b>December 5</b>	<b>City Council Budget Review meeting</b> —Final Approval.
<b>First Qtr 2023</b>	<b>Annual Appropriation Ordinance filed.</b> Public notice required, not less than 10 days prior to Public Hearing.

# BUDGET PROCESS CALENDAR

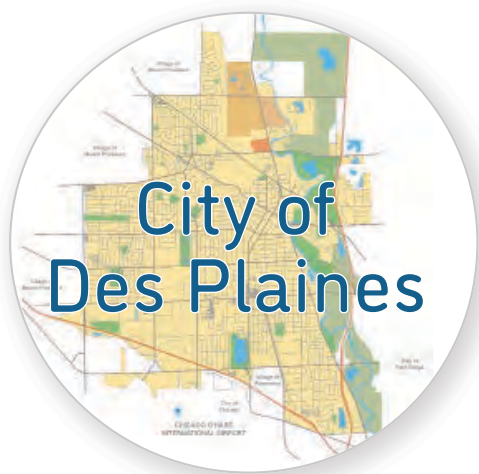
Task	Assigned Group	2022								2023		
		June	July	August	September	October	November	December	January	February	March	
Departments Submit Budget Requests	Department Heads, Budget Team											
Initial Review of Budget Requests	Department Heads, Budget Team											
Collaborative Review with Department Heads	Department Heads, Budget Team											
Follow-up Meetings Conducted (if necessary)	Department Heads, Budget Team											
Submit Proposed 2023 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											
Publication of Property Tax Levy	Citizens, City Council, Budget Team											
Public Notice Hearing	Citizens, Budget Team											
Tax Levy Resolution Submitted to City Council	Citizens, City Council, Budget Team											
Public Hearing on Tax Levy Ordinance, 1 <sup>st</sup> Reading	Citizens, City Council, Budget Team											
City Council Budget Review Meeting, Final Approval	Citizens, City Council, Budget Team											
Public Hearing on Tax Levy Ordinance, 2 <sup>nd</sup> Reading and Approval	Citizens, City Council, Budget Team											
Annual Appropriation Ordinance Filed	Budget Team											

\* Budget Team includes the City Manager, Assistant City Manager/Finance Director & Assistant Finance Director

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



# 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 [desplaines.org](http://desplaines.org).

## City Government

The City of Des Plaines was incorporated in 1869 and operates under the statutory Council-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.

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.







## Population



Des Plaines is home to 60,675 people (2020, U.S. Census). As of 2020, Des Plaines is at its highest population ever, growing by 2,311 people since the last Census, a 3.96% increase. This is good news for the City as it opens up opportunities for additional state and federal resources.

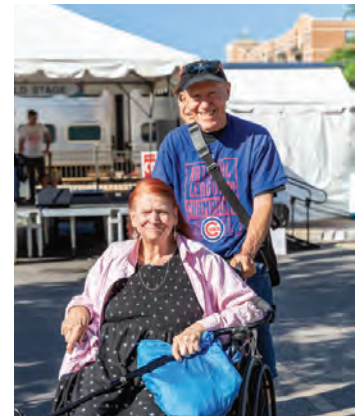
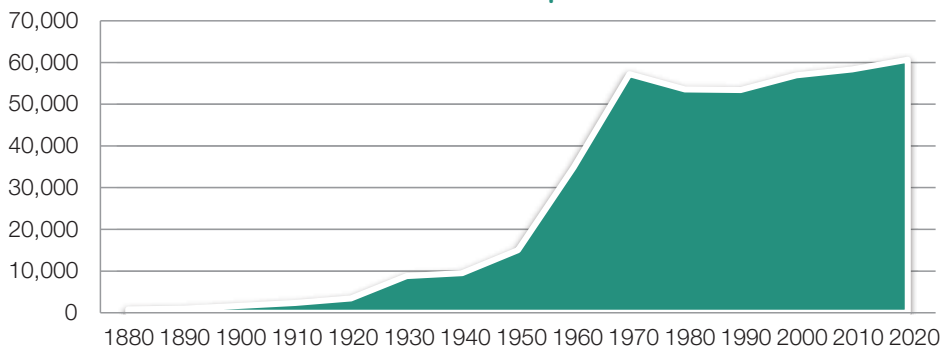
Below is a historical depiction of the overall population of the City.

## Population Characteristics

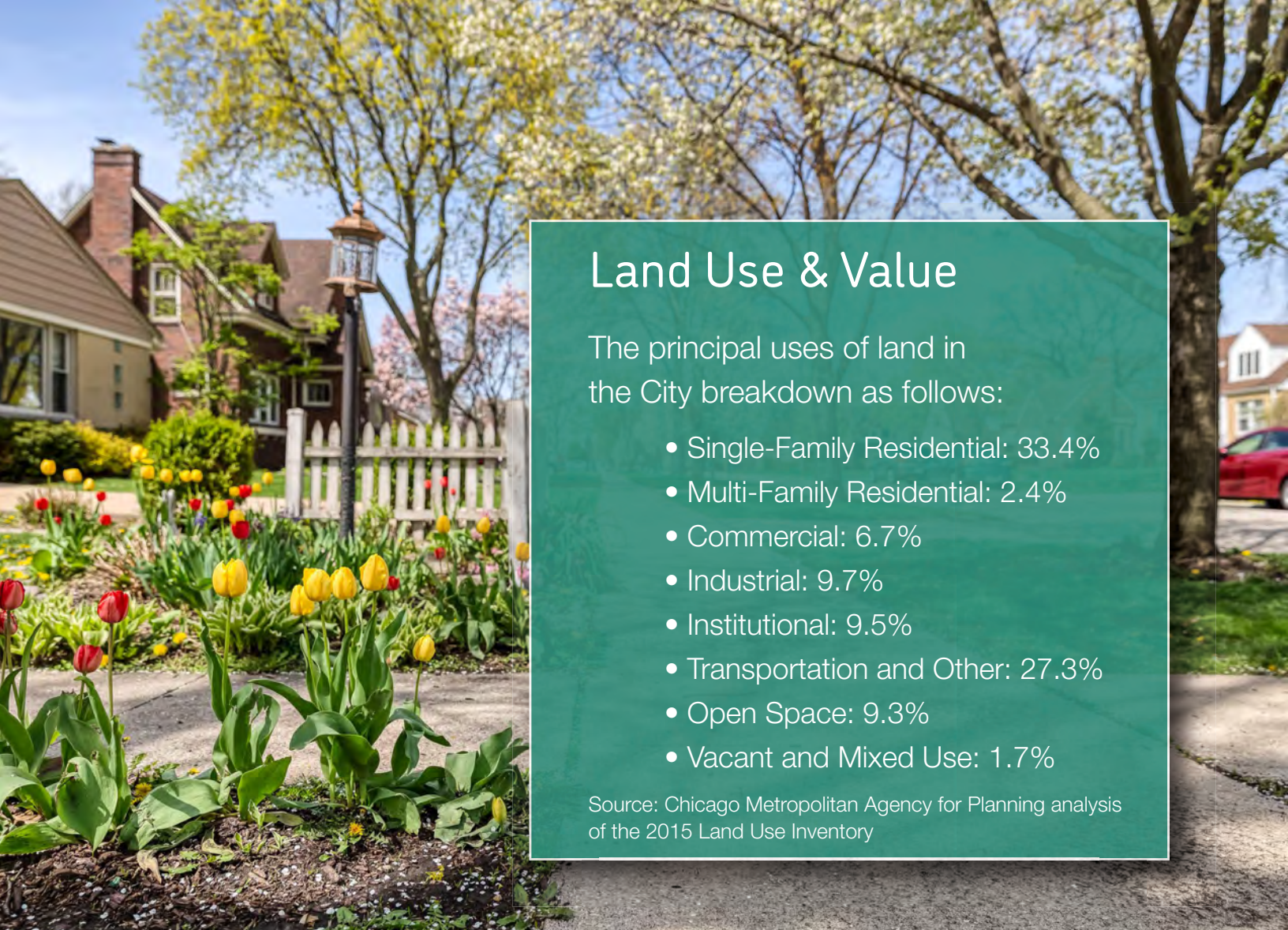
Under 5	5.1%
Ages 5 - 64	75.8%
Ages 65 and over	19.1%
Native Born	67.5%
Foreign Born	32.5%
Avg. Household Size	2.5
Total Households	23,599

U.S. Census Bureau, 2020

## Des Plaines Population







## Land Use & Value

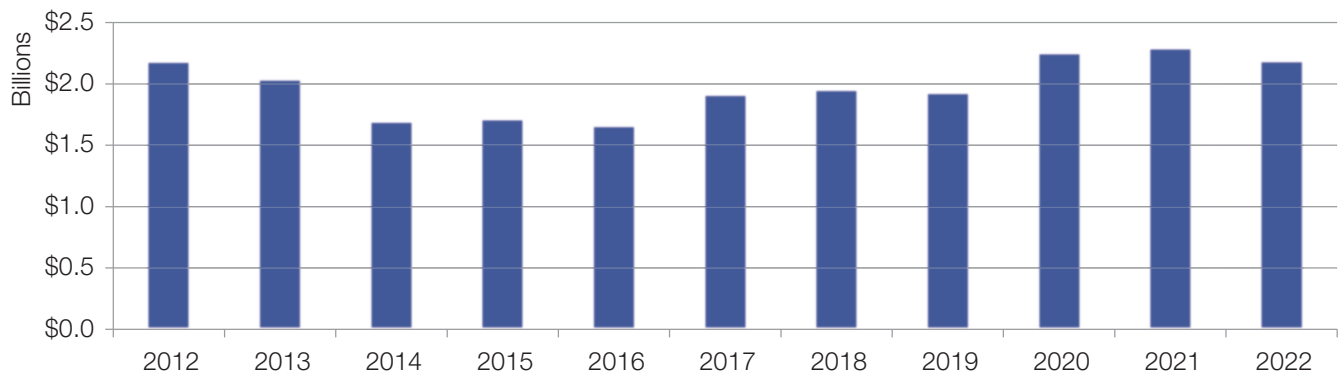
The principal uses of land in the City breakdown as follows:

- Single-Family Residential: 33.4%
- Multi-Family Residential: 2.4%
- Commercial: 6.7%
- Industrial: 9.7%
- Institutional: 9.5%
- Transportation and Other: 27.3%
- Open Space: 9.3%
- Vacant and Mixed Use: 1.7%

Source: Chicago Metropolitan Agency for Planning analysis of the 2015 Land Use Inventory

In 2022, the value of property in Des Plaines had an equalized assessed value (EAV) of \$2.19B, a decrease of \$101.5M from the prior year. This is a 4.4% decrease from the prior year.

### Trend in Equalized Assessed Valuations



# Construction Activity

In 2021, the City's Department of Community & Economic Development issued 3,193 permits with a total estimated value of \$127,809,011.

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, 2021.

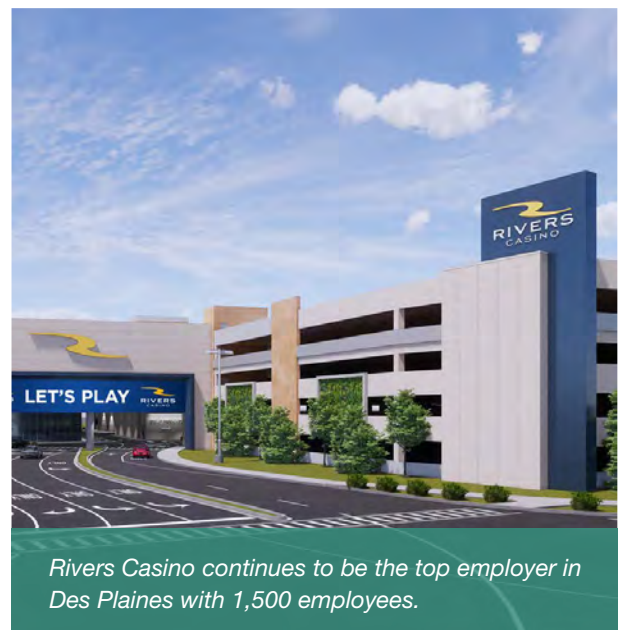
Year	No. of Single-Family	Value	No. of Multi-Family	Value	Misc. Value	Total Value
2012	2	1,153,000	4	2,860,000	25,981,000	29,994,000
2013	3	1,424,000	7	5,459,000	33,080,650	39,963,650
2014	4	2,312,000	-	-	90,188,000	92,500,000
2015	9	5,384,000	-	-	50,961,000	56,345,000
2016	28	9,083,986	2	7,915,289	74,644,185	91,643,460
2017	87	20,474,538	3	65,192,000	60,256,772	145,923,310
2018	97	22,064,607	1	19,658,138	81,796,437	123,519,182
2019	44	11,524,334	-	-	175,103,522	186,627,856
2020	41	10,809,838	1	45,377,000	83,391,389	139,578,227
2021	10	5,734,017	-	-	122,074,994	127,809,011

Year-End Statistical Report, Community and Economic Development Department, Building and Code Enforcement Division, 2012-2021

## Principal Employers

Business	Employees
Rivers Casino	1,500
Universal Oil Products	1,300
Oakton Community College	1,200
School District 62	830
Sysco Food Services	729
Acuity Brands (Juno Lighting)	701
Holy Family	606
Wheels, Inc.	550
LSG SkyChefs	500
Abbott Molecular	500
Warehouse Direct	400
American Eagle	250

\*Data Source: Data Axle Reference Solution and Direct Reporting





# STRATEGIC PLAN & 2023 BUDGET PRIORITIES

The 2022 - 2026 Strategic Plan “Roadmap to the Future” serves as the foundation for the City’s Annual Budgets. In 2021, the City Council approved the five-year plan. The Council convened in the fall of 2021 to review the plan. At that time, the Council validated the four goals and made updates to the strategies and actions. The City’s 2023 Budget priorities align with the goals in the Strategic Plan as follows:

<h3>Community Character</h3> <p>Define and establish Des Plaines as friendly, dynamic, contemporary and smart.</p> 	<h3>Re-imagined Growth</h3> <p>Facilitate creation of a built environment that reflects our character, and attracts the marketplace that will capitalize on our City’s assets and opportunities.</p> 	<h3>Municipal Excellence</h3> <p>Maintain focus and stability, lead and serve to create optimal conditions for a flourishing community.</p> 	<h3>Infrastructure &amp; Mobility</h3> <p>Enhance our infrastructure systems and maximize our transportation assets.</p> 
---	---	---	---

## Community Character

- Leveraging partnerships with local organizations who provide direct support services to Des Plaines residents
- Funding for special events
- Continued investment in multimedia communications to enhance transparency and strengthen trust in the community

## Re-imagined Growth

- Oakton Train Station Future Development TIF District
- Phase I Engineering of Algonquin Rd. separation
- Increased transit-oriented development in downtown and new TIF District

## Strategic Goals of the City Council

## Municipal Excellence

- Funding of Police and Fire Pensions
- Maintain a 25% fund balance in the General Fund
- Intergovernmental cooperation through funding of the Senior Center
- Social Service Agency Funding

## Infrastructure & Mobility

- Police Department Addition
- Funding for sidewalk replacement
- Additional funding for street resurfacing



# PROPERTY TAX SUMMARY

## Where Do Your Property Taxes Go?



## Maine Township Property Taxes



Total Annual Property Taxes: \$2,000  
 Annual Property Taxes Paid to Des Plaines: \$225.07  
 (\$18.76/month to Des Plaines)



Total Annual Property Taxes: \$4,000  
 Annual Property Taxes Paid to Des Plaines: \$450.13  
 (\$37.51/month to Des Plaines)



Total Annual Property Taxes: \$6,000  
 Annual Property Taxes Paid to Des Plaines: \$675.20  
 (\$56.27/month to Des Plaines)

Over the last 10 years, the City has collected only 13 cents (on average) for every \$1 of property tax dollar paid.



# PROPERTY TAX SUMMARY

A property owner's tax bill includes taxes that are paid to numerous taxing jurisdictions that support various public functions. The 2021 tax bill (paid in 2022) 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.<sup>1</sup>

## Maine Township<sup>2</sup>

Taxing Jurisdiction	Tax Amount	Tax Rate	Percent of Tax Bill
NW Mosquito Abatement	5.44	0.011	0.11%
Water Reclamation District	188.99	0.382	3.73%
Des Plaines Park District	256.28	0.518	5.06%
Oakton College District	124.68	0.252	2.46%
High School District 207	1,435.27	2.901	28.34%
School District 62	2,010.16	4.063	39.69%
Des Plaines Library	141.99	0.287	2.80%
<b>City of Des Plaines</b>	<b>569.95</b>	<b>1.152</b>	<b>11.25%</b>
Road & Bridge Maine	28.70	0.058	0.57%
Maine General Assistance	7.42	0.015	0.15%
Town of Maine	37.11	0.075	0.73%
Forest Preserve District	28.70	0.058	0.57%
Consolidated Elections	9.40	0.019	0.19%
County of Cook	120.22	0.243	2.37%
Cook County Public Safety	64.81	0.131	1.28%
Cook County Health Facilities	35.62	0.072	0.70%
<b>Total</b>	<b>\$ 5,064.74</b>	<b>10.237</b>	<b>100.00%</b>

A property owner's tax bill includes taxes that are paid to numerous taxing jurisdictions that support various public functions. The 2021 tax bill (paid in 2022) 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.<sup>3</sup>

## Elk Grove Township<sup>4</sup>

Taxing Jurisdiction	Tax Amount	Tax Rate	Percent of Tax Bill
NW Mosquito Abatement	5.44	0.011	0.12%
Water Reclamation District	188.99	0.382	4.13%
Mount Prospect Park District	305.26	0.617	6.67%
Harper CC Dist 512	226.10	0.457	4.94%
High School District 214	1,318.01	2.664	28.79%
School District 59	1,521.85	3.076	33.24%
Des Plaines Library	141.99	0.287	3.10%
<b>City of Des Plaines</b>	<b>569.95</b>	<b>1.152</b>	<b>12.45%</b>
Road & Bridge Elk Grove	6.93	0.014	0.15%
Elk Grove General Assistance	5.94	0.012	0.13%
Town of Elk Grove	28.70	0.058	0.63%
Forest Preserve District	28.70	0.058	0.63%
Consolidated Elections	9.40	0.019	0.21%
County of Cook	120.22	0.243	2.63%
Cook County Public Safety	64.81	0.131	1.42%
Cook County Health Facilities	35.62	0.072	0.78%
<b>Total</b>	<b>\$ 4,577.90</b>	<b>9.253</b>	<b>100.00%</b>

<sup>1</sup> Based on a 2021 Tax Bill (payable in 2022) for a Maine Township property owner.

<sup>2</sup> The average bill is calculated using an equalized assessed value of about \$49K. This is the residential EAV divided by the number of homes as reported by the US Census Bureau.

<sup>3</sup> Based on a 2021 Tax Bill (payable in 2022) for an Elk Grove Township property owner.

<sup>4</sup> The average bill is calculated using an equalized assessed value of about \$49K. This is the residential EAV divided by the number of homes as reported by the US Census Bureau.

# 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.<sup>5</sup>



## How the City Spends Its Portion of Your Property Tax Dollars (Maine Township Example)

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				\$ 225.07	\$ 337.60	\$ 450.13	\$ 562.66	\$ 675.20
Monthly Property Taxes Paid to Des Plaines				\$ 18.76	\$ 28.13	\$ 37.51	\$ 46.89	\$ 56.27
	2023 Adopted Budget	Monthly Budget	Percent of General Fund	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost
Elected Office	\$ 739,718	\$ 61,643	0.97%	\$ 0.18	\$ 0.27	\$ 0.36	\$ 0.45	\$ 0.54
City Manager Dept.	\$ 5,105,272	\$ 425,439	6.66%	\$ 1.25	\$ 1.87	\$ 2.50	\$ 3.12	\$ 3.75
Finance Dept.	\$ 1,392,510	\$ 116,043	1.82%	\$ 0.34	\$ 0.51	\$ 0.68	\$ 0.85	\$ 1.02
Police Dept.	\$ 27,331,822	\$ 2,277,652	35.66%	\$ 6.69	\$ 10.03	\$ 13.38	\$ 16.72	\$ 20.07
Fire Dept.	\$ 24,728,788	\$ 2,060,732	32.27%	\$ 6.05	\$ 9.08	\$ 12.10	\$ 15.13	\$ 18.16
Police & Fire Comm.	\$ 142,170	\$ 11,848	0.19%	\$ 0.03	\$ 0.05	\$ 0.07	\$ 0.09	\$ 0.10
Comm. Development	\$ 3,118,520	\$ 259,877	4.07%	\$ 0.76	\$ 1.14	\$ 1.53	\$ 1.91	\$ 2.29
Public Works Dept.	\$ 11,019,033	\$ 918,253	14.38%	\$ 2.70	\$ 4.04	\$ 5.39	\$ 6.74	\$ 8.09
Overhead Exp.	\$ 3,062,292	\$ 255,191	4.00%	\$ 0.75	\$ 1.11	\$ 1.49	\$ 1.87	\$ 2.23
<b>Total</b>	<b>\$ 76,640,125</b>	<b>\$ 6,386,677</b>	<b>100.00%</b>	<b>\$ 18.76</b>	<b>\$ 28.13</b>	<b>\$ 37.51</b>	<b>\$ 46.89</b>	<b>\$ 56.27</b>

<sup>5</sup> Based on a 2021 Tax Bill (payable in 2022) for a Maine Township property owner.



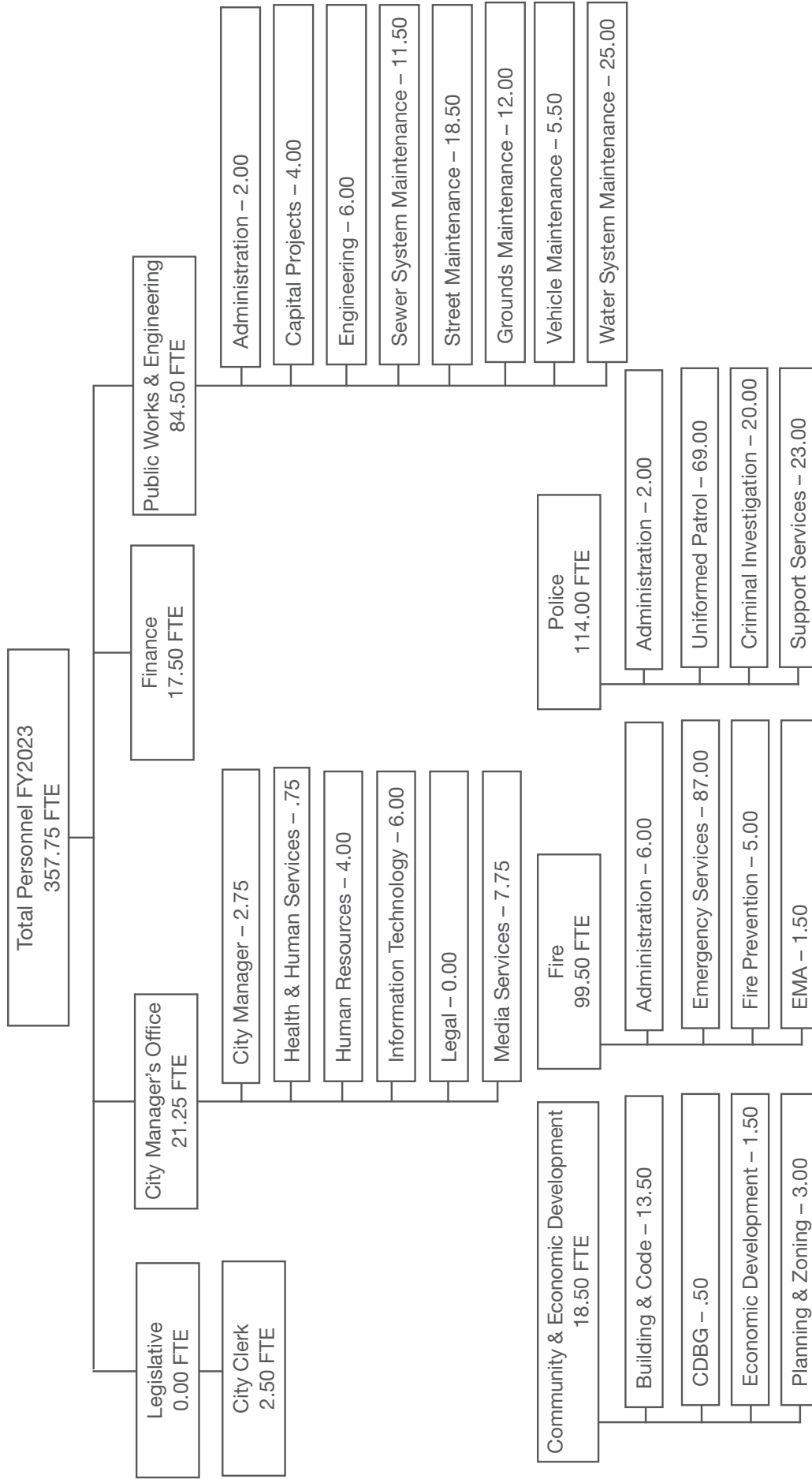
# PROPERTY TAX LEVY

## 2022 Property Tax Levy (Collections to occur in the 2023 Budget)

Purpose	2020 Tax Extension	2021 Tax Extension	2022 Tax Levy	Dollar Change 2021	Percent Change 2021
Corporate	9,561,307	8,435,904	8,190,198	(245,706)	-2.91%
Police Pension	8,092,454	8,550,506	8,475,455	(75,051)	-0.88%
Firefighter Pension	7,570,064	8,237,415	7,823,497	(413,918)	-5.02%
<b>Total City</b>	<b>\$ 25,223,825</b>	<b>\$ 25,223,825</b>	<b>\$ 24,489,150</b>	<b>\$ (734,674)</b>	<b>-2.91%</b>
<b>Library</b>	<b>\$ 6,283,000</b>	<b>\$ 6,283,000</b>	<b>\$ 6,100,000</b>	<b>\$ (183,000)</b>	<b>-2.91%</b>
	<b>\$ 31,506,825</b>	<b>\$ 31,506,825</b>	<b>\$ 30,589,150</b>	<b>\$ (917,675)</b>	<b>-2.91%</b>



# OPERATIONAL ORGANIZATIONAL CHART



\*FTE = Full-Time  
Equivalent Employees  
FY2023

# PERSONNEL SUMMARY

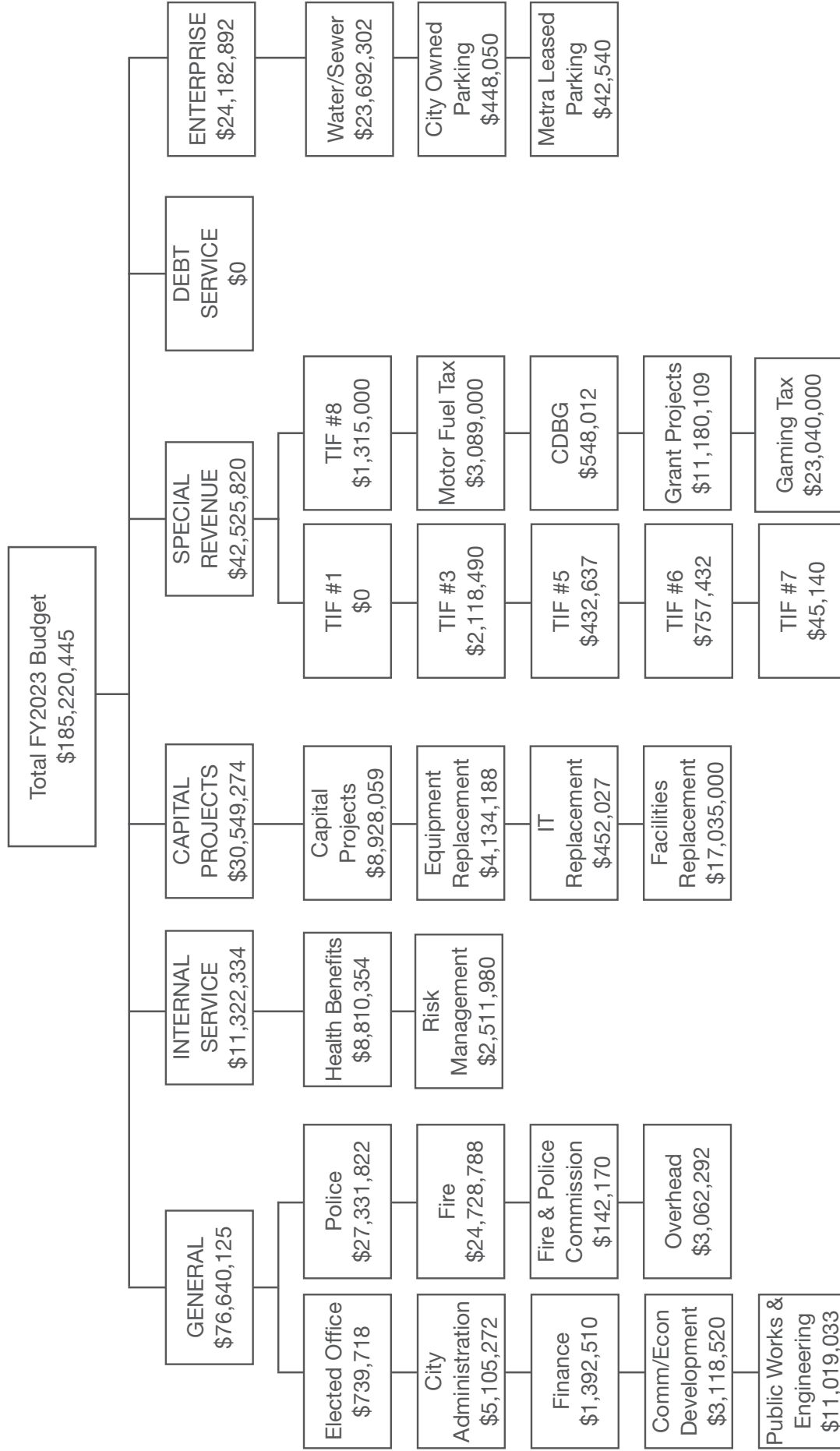
DEPARTMENT		FY2019 Authorized	FY2020 Authorized	FY2021 Budget	FY2022 Budget	FY2023 Budget
<b>CITY MANAGER'S OFFICE</b>						
City Manager's Office	Full Time	2.00	2.00	2.00	3.00	2.00
	Part Time	0.50	0.50	0.75	0.75	0.75
Health & Human Services	Part Time	1.50	1.50	0.75	0.75	0.75
Human Resources	Full Time	3.00	4.00	4.00	4.00	4.00
	Part Time	0.75	0.75	0.75	-	-
Information Technology	Full Time	4.00	4.00	4.00	5.00	5.00
	Part Time	1.00	1.00	1.00	1.00	1.00
Media Services	Full Time	3.00	3.00	3.00	5.00	5.00
	Part Time	3.25	3.25	2.50	2.75	2.75
Legal	Full Time	1.00	1.00	1.00	-	-
	Part Time	0.50	0.50	0.50	-	-
<b>CITY MANAGER'S OFFICE - TOTAL</b>	<b>Full Time</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>17.00</b>	<b>16.00</b>
	<b>Part Time</b>	<b>7.50</b>	<b>7.50</b>	<b>6.25</b>	<b>5.25</b>	<b>5.25</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT (CED)</b>						
Building/Code	Full Time	12.00	12.00	11.00	12.00	13.00
	Part Time	1.25	1.50	1.50	0.50	0.50
Economic Development	Full Time	1.00	1.00	1.00	1.00	1.50
Planning/Zoning	Full Time	3.25	3.25	3.25	3.25	3.00
	Part Time	0.50	0.50	0.50	-	-
CDBG	Full Time	0.75	0.75	0.75	0.75	0.50
<b>CED - TOTAL</b>	<b>Full Time</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>17.00</b>	<b>18.00</b>
	<b>Part Time</b>	<b>1.75</b>	<b>2.00</b>	<b>2.00</b>	<b>0.50</b>	<b>0.50</b>
<b>ELECTED OFFICE</b>						
Legislative	Full Time	1.00	1.00	1.00	-	-
	Part Time	0.25	0.25	-	-	-
City Clerk	Full Time	2.00	2.00	2.00	2.00	2.00
	Part Time	0.50	0.50	0.50	0.50	0.50
<b>ELECTED OFFICE - TOTAL</b>	<b>Full Time</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Part Time</b>	<b>0.75</b>	<b>0.75</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>EMERGENCY MANAGEMENT AGENCY (EMA)</b>						
EMA	Full Time	1.00	1.00	-	-	-
	Part Time	0.50	0.50	-	-	-
<b>EMA - TOTAL</b>	<b>Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Part Time</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCE</b>						
Finance - General	Full Time	10.50	11.50	11.50	11.50	10.50
	Part Time	1.00	1.00	1.00	1.00	1.00
Finance - Water	Full Time	4.50	4.50	4.50	4.50	5.50
	Part Time	0.50	0.50	0.50	0.50	0.50
<b>FINANCE - TOTAL</b>	<b>Full Time</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
	<b>Part Time</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

# PERSONNEL SUMMARY

DEPARTMENT		FY2019 Authorized	FY2020 Authorized	FY2021 Budget	FY2022 Budget	FY2023 Budget
<b>FIRE DEPARTMENT</b>						
Administrative	Full Time	7.00	7.00	7.00	6.00	6.00
	Part Time	-	-	-	-	-
Emergency Services	Full Time	87.00	87.00	87.00	87.00	87.00
Fire Prevention	Full Time	2.00	2.00	2.00	2.00	2.00
	Part Time	2.75	2.75	3.00	3.00	3.00
EMA	Full Time	-	-	-	1.00	1.00
	Part Time	-	-	0.50	0.50	0.50
<b>FIRE - TOTAL</b>	<b>Full Time</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>	<b>96.00</b>
	<b>Part Time</b>	<b>2.75</b>	<b>2.75</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b>POLICE</b>						
Administration	Full Time	3.00	3.00	2.00	2.00	2.00
Uniformed Patrol	Full Time	70.00	70.00	70.00	70.00	69.00
Criminal Investigation	Full Time	22.00	22.00	19.00	19.00	20.00
Support Services	Full Time	25.00	24.00	21.00	21.00	23.00
<b>POLICE - TOTAL</b>	<b>Full Time</b>	<b>120.00</b>	<b>119.00</b>	<b>112.00</b>	<b>112.00</b>	<b>114.00</b>
<b>PUBLIC WORKS AND ENGINEERING</b>						
Administration	Full Time	2.25	2.25	2.00	2.00	2.00
	Part Time	-	-	-	-	-
Engineering - Capital Projects	Full Time	4.00	3.00	3.00	3.00	3.00
	Part Time	0.25	0.75	1.00	1.00	1.00
Engineering - General	Full Time	5.50	5.50	3.50	4.50	4.50
Sewer System Maintenance	Full Time	10.50	10.50	10.50	10.50	11.00
	Part Time	0.50	0.50	0.50	0.50	0.50
Street Maintenance	Full Time	17.50	16.50	17.00	16.00	16.00
	Part Time	2.50	2.50	2.50	2.50	2.50
Facilities/Grounds Maintenance	Full Time	7.00	8.00	8.00	10.00	11.00
	Part Time	1.00	1.00	1.00	1.00	1.00
Vehicle Maintenance	Full Time	5.50	5.50	5.00	5.00	5.00
	Part Time	0.50	0.50	0.50	0.50	0.50
Water - Engineering	Full Time	1.00	1.00	1.50	1.50	1.50
	Part Time	-	0.25	-	-	-
Water System Maintenance	Full Time	22.75	22.75	22.50	22.50	23.00
	Part Time	2.00	2.00	2.00	2.00	2.00
<b>PUBLIC WORKS AND ENGINEERING - TOTAL</b>	<b>Full Time</b>	<b>76.00</b>	<b>75.00</b>	<b>73.00</b>	<b>75.00</b>	<b>77.00</b>
	<b>Part Time</b>	<b>6.75</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
<b>TOTAL FULL AND PART TIME EMPLOYEES</b>	<b>Full Time</b>	<b>341.00</b>	<b>341.00</b>	<b>330.00</b>	<b>335.00</b>	<b>339.00</b>
	<b>Part Time</b>	<b>21.50</b>	<b>22.50</b>	<b>21.25</b>	<b>18.75</b>	<b>18.75</b>
<b>TOTAL FULL TIME EQUIVALENTS</b>		<b>362.50</b>	<b>363.50</b>	<b>351.25</b>	<b>353.75</b>	<b>357.75</b>
<b>CHANGE FROM PREVIOUS YEAR</b>	<b>Full Time</b>	<b>3.00</b>	<b>-</b>	<b>(11.00)</b>	<b>5.00</b>	<b>4.00</b>
	<b>Part Time</b>	<b>(1.25)</b>	<b>1.00</b>	<b>(1.25)</b>	<b>(2.50)</b>	<b>-</b>



# FINANCIAL ORGANIZATIONAL CHART



Page Intentionally Left Blank

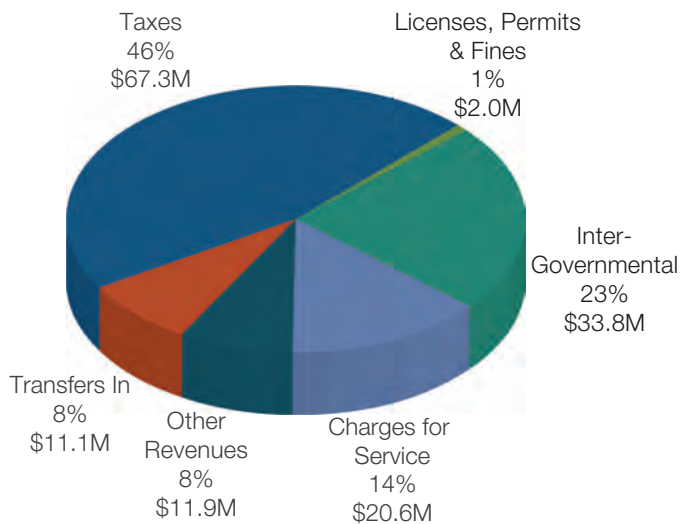
# BUDGET RECAP

Financial Stability is a key strategy in the City's Strategic Plan under the high-level goal of Municipal Excellence. In alignment with our Strategic Plan, over the past decade the City has taken great strides to maintain and protect our long-term fiscal stability.

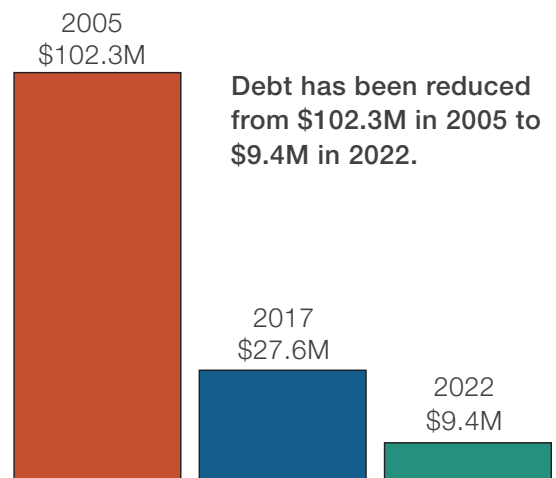
Some of the steps taken involved necessary reduction or postponement of expenses. These steps better positioned the City to meet the new economic realities of today and place the City on a path to long-term fiscal strength. Additionally, the City has focused on early debt payoff and refinancing opportunities. The 2023 Budget continues to be a conservative financial plan intended to hold-the-line on expenditures.

## Overview of Total Revenues

2023 Budgeted Revenues by Category



Debt Reduction



Total revenues for all funds excluding transfers in the 2023 Budget are \$135.6M, which is a \$4.3M or 3.1% decrease from the 2022 Budget figures. The budgeted 2023 General Fund operating revenues total \$61.6M, which is \$1.7M more than the 2022 Budget and \$12.2M or approximately 16.5% less than the actual 2021 revenue. As stated previously, the City has taken a conservative approach to budgeting revenues given the COVID-19 pandemic.

The total City property tax levy is \$24.5M, which is the same amount compared to the prior year's tax levy, or a 0% increase over the prior year.

Between the years of 2013 to 2022, the Corporate Levy has decreased by 44.2%, while the costs of operations have increased by 28.6%. The ten-year average levy-over-extension (Cook County loss and cost amounts), including the proposed 2022 levy, is a decrease of 2.33%, and the levy-over-levy ten-year average annual increase is 0.61%. Over the last ten-year period, the Consumer Price Index increased by 20.2% which is significantly higher than the City's levy increases during that same time period.

Additionally, in looking at a sample Maine Township property tax bill, the City currently receives 11.3% of the entire tax bill compared to 13% in 2013. This is an indicator that less money from property taxes is diverted to the City.

Sales taxes represent the third largest source of revenue for the City. These include Municipal Sales Taxes and Home Rule Sales Taxes. Total sales tax revenue for FY 2023 is budgeted at \$17.3M, which is \$1.3M more than the 2022 budgeted figures and \$4.5M less than the 2021 actual sales tax revenue received. The Home Rule Sales Tax is allocated equally between the General Fund and the Capital Projects Fund.

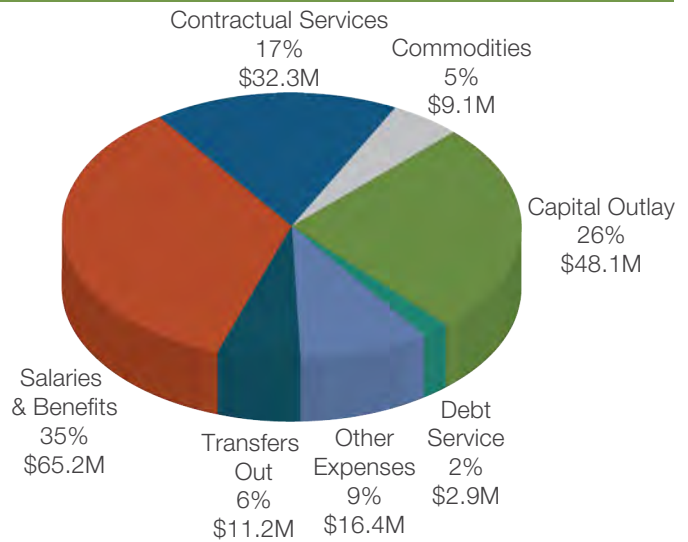
State income tax is based on a per-capita distribution. The budgeted amount for FY 2023 is \$5.8M which is approximately 18.9% less than the 2022 projected amount.

## Overview of Total Expenditures

While the City is taking a cautious and conservative approach toward spending, the total City expenditures budgeted for fiscal year 2023 excluding transfers is \$174M, a \$2.8M or 1.7% increase over the 2022 Budget amount. This increase is primarily attributed to the increased funding for capital improvements.

The 2023 Budget includes total General Fund (operating) expenditures of \$74.6M, a \$2.4M or 3.4% increase over 2022 budgeted General Fund expenditures. While the General Fund (operating) revenues for 2023 are projected at \$61.6M, the City will be utilizing unassigned fund balance to bridge the gap between revenues and expenditures, along with the assigned fund balance that has been set aside for upcoming projects.

2023 Budgeted Expenditures by Category



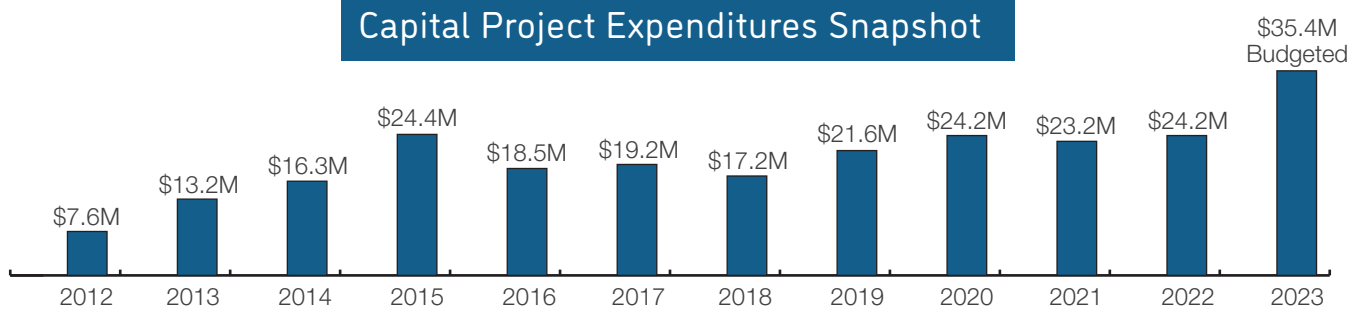
### Significant General Fund expenditures include the following:

- EnerGov Implementation (Carryover): \$229K
- Funding for a Police Intelligence Officer, Police Body Cam FOIA Management Analyst and a Maintenance Operator in Public Works: \$351K
- Business Assistance - Restaurant Grants: \$100K
- Asset Management Software for the Public Works Department: \$225K

### Significant Non-General Fund expenditures include the following:

- Police Station Addition: \$14.4M
- Phase I Engineering of Algonquin Road Grade Separation: \$500K
- FEMA Phase 5 Hazard Mitigation: \$6.5M
- Renovation of 1460 Miner Street: \$1M

Capital Project Expenditures Snapshot





# BUDGETARY FUND STRUCTURE

The City's budgetary fund structure is categorized into two types: governmental and proprietary. The *Governmental* fund focus is on the determination of the financial position and changes in the financial position (sources, uses, and fund balances). The *Proprietary* fund focus is on the business-type activities that recover the full cost of providing services through fees and charges. The City does not include Fiduciary funds as part of the budget process. The budgeted funds are classified into six categories and the major departments responsible for activities in those funds are identified below.

Fund Name	Elected Office	City Administration	Finance	Community & Economic Development	Public Works & Engineering	Police	Fire
<b>Governmental Funds</b>							
General	X	X	X	X	X	X	X
<i>Special Revenue Funds</i>							
TIF #1			X	X	X		
TIF #3			X	X	X		
TIF #5			X	X	X		
TIF #6			X	X	X		
TIF #7			X	X	X		
TIF #8			X	X	X		
Motor Fuel Tax			X		X		
CDBG			X	X			
Grant Projects			X		X	X	
Gaming Tax			X				
Debt Service			X				
<i>Capital Projects Funds</i>							
Capital Projects			X		X		
Equipment Replacement			X		X	X	X
IT Replacement		X	X				
Facilities Replacement			X		X		
<b>Proprietary Funds</b>							
<i>Enterprise Funds</i>							
Water/Sewer			X		X		
City-Owned Parking			X		X		
Metra-Leased Parking			X		X		
<i>Internal Service Funds</i>							
Risk Management		X	X				
Health Benefits		X	X				



**General Fund** accounts for all general governmental activity of the City not accounted for in the other funds. The General Fund supports the day to day operations of the City.

**Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City maintains the Asset Seizure Fund and the Foreign Fire Insurance Fund that are not part of the budget process.

**Debt Service Funds** account for the accumulation of resources, and the payment of general long-term debt principal, interest, and related costs.

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

**Enterprise Funds** account for the financing of self-supporting activities of governmental units that render services on a user charge basis to the general public. Depreciation expense is recorded in Enterprise Funds, but the City excludes this non-cash expense from its budget.

**Internal Service Funds** 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.







# OVERVIEW OF FUNDS

Each of the City's budgetary funds is considered a separate fiscal entity with revenues and expenses that are segregated for the purpose or activity. Fund accounting demonstrates legal compliance and aids financial management by segregating transactions related to certain government functions or activities. The chart below summarizes the projected fund balances for the current budget year and provides an explanation of each fund.

Fund Name	2022 Projected Ending Fund Balance (Deficit)	Transfers In	Budgeted Revenues	Budgeted Expenditures	Transfers Out	2023 Projected Ending Fund Balance (Deficit)	Fund Balance %
General Fund	62,446,225	69,000	61,572,318	74,640,125	2,000,000	47,447,418	
Nonspendable/ Restricted	25,742,462	-	-	-	-	25,115,159	
Assigned	9,300,000	-	-	-	-	2,000,000	
Unassigned	27,403,763	-	-	-	-	20,332,259	26.53%
TIF #1	(432,237)	432,237	-	-	-	-	
TIF #3	(2,341,881)	-	2,389,726	2,116,490	2,000	(2,070,645)	
TIF #5	525,412	-	210,537	400	432,237	303,312	
TIF #6	(18,073,905)	-	142,747	753,432	4,000	(18,688,590)	
TIF #7	(831,995)	-	581,843	28,140	17,000	(295,292)	
TIF #8	2,648,920	-	1,534,845	1,269,000	46,000	2,868,765	
Motor Fuel Tax	2,244,767	-	1,955,000	3,089,000	-	1,110,767	35.96%
CDBG	234,646	-	313,366	548,012	-	-	0.00%
Grant Projects	415,707	250,000	10,930,309	11,180,109	-	415,907	3.72%
Gaming Tax	25,435,738	-	21,650,000	14,640,000	8,400,000	24,045,738	104.37%
Debt Service	-	-	-	-	-	-	N/A
Capital Projects	7,511,881	-	4,906,643	8,678,059	250,000	3,490,465	39.10%
Equipment Replacement	5,883,240	1,500,000	90,000	4,134,188	-	3,339,052	80.77%
IT Replacement	334,485	500,000	75	452,027	-	382,533	84.63%
Facilities Replacement	10,967,174	8,400,000	223,753	17,035,000	-	2,555,927	15.00%
Water/Sewer	7,386,459	-	17,708,155	23,692,302	-	1,402,312	5.92%
City-Owned Parking	1,023,108	-	223,920	448,050	-	798,978	178.32%
Metra-Leased Parking	28,949	-	40,000	42,540	-	26,409	62.08%
Risk Management	2,356,757	-	2,503,542	2,511,980	-	2,348,319	93.48%
Health Benefits	3,197,460	-	8,617,857	8,810,354	-	3,004,963	34.11%
<b>Total City Funds</b>	<b>110,960,910</b>	<b>11,151,237</b>	<b>135,594,636</b>	<b>174,069,208</b>	<b>11,151,237</b>	<b>72,486,338</b>	

**The General Fund** is indicating a \$13.0M deficit for Fiscal Year (FY) 2023 (i.e. excluding transfers, projected revenues are less than projected expenditures). The unassigned fund balance is projected to be at 26.53% of annual expenditures at the end of fiscal year 2023, slightly above the 25% policy recommendation. The current level of the unassigned fund balance is primarily due to the General Fund absorbing the operating deficits in TIF #3, TIF #6, and TIF #7. While the total fund balance is projected at 61.91% of annual expenditures, \$21.1M of the fund balance is restricted as it is loaned to TIF districts to pay for their expenses.

The 2023 Budget includes total General Fund (operating) expenditures of \$74.6M, a \$2.4M increase compared to the 2022 budgeted General Fund expenditures.

The City's largest General Fund operating expense is salaries and benefits. The City has been working diligently on reducing expenditures since the onset of the COVID-19 pandemic. While the General Fund (operating) revenues for 2023 are projected at \$61.6M, the City will be utilizing unassigned fund balance to bridge the gap between revenues and expenditures should the need arise, along with the assigned fund balance that has been set aside for the upcoming projects. The City will continue to implement a hold on expenditures unless necessary for operations, as well as continue to review revenues on a monthly basis as a measure to bridge the \$13M gap.

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 considered unassigned funds. This balance was roughly equivalent to 8 days of operating expenditures in reserve. Projected at the close of 2023 is a General Fund balance of \$47.4M, which represents 61.91% of annual expenditures; however, the unassigned portion is projected to be \$20.3M, or 26.53%. While the unassigned fund balance is projected to be slightly above the recommended policy requirement of 25%, TIF# 3, TIF# 6, and TIF# 7 continue to place restrictions on the availability of General Fund resources.

While our fund balance position has improved substantially since the 2008 fiscal year, it is imperative that the City continues 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. Based on the budget deficit faced for 2023, the City will need to continue taking a conservative approach towards financial planning and forgo any expenditures deemed unnecessary.





**TIF # 1 - Downtown** indicates a deficit fund balance of \$0.00 at the end of FY 2023. This TIF, created in 1985, includes the majority of the downtown area and will be closed at the end of 2021. All necessary expenditures will be finalized within the 2021 fiscal year. Advancements made from General Fund will be repaid from property taxes received in 2021.

**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 # 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 the Shop and Save grocery store as well as Fifth Third Bank. In 2009 the City transferred \$854,714 from TIF #1 (the contiguous TIF). TIF #5 is projected to have a fund balance of \$300K at the end of 2023 due to a partial loan repayment in the amount of \$432,237 to TIF #1

**TIF # 6 - Mannheim and Higgins** was created in 2001. Currently this TIF district has an estimated deficit of \$18.1M which is projected to reach \$18.7M by the end of 2023. This change is the result of the continuation of low property tax revenues and significant debt service obligations. In 2009, 2011, 2013, and 2014, 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 Starbucks and Potbelly as major occupants of the available retail space.

**TIF # 7 - Mannheim and Higgins South** was created in 2014 as a re-structuring of TIF #6 to reset the base equalized assessed value to increase the opportunity for realized increment and extend the window for return on investment by the city. It is generally the southern half of what was TIF #6 south of Pratt Avenue to Higgins Road between Mannheim Road and the Canadian National Railroad right-of-way. TIF #7 is projected to have a negative fund balance in 2023 in the amount of \$295K.

**TIF # 8 - Oakton** was created in 2019. The area generally includes but is not limited to parcels along and adjacent to Mannheim Road bounded by Walnut Avenue to the north and Oakton Street to the south, and tax parcels along and adjacent to Oakton Street from Webster Lane to the west to River Road to the east in the City. TIF #8 is projected to have a fund balance of \$2.9M at the end of 2023.

**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, 2022 to September 30, 2023.

**The Grant Projects Fund** was created to account for the various grants that the City periodically receives from Local, 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 balance is expected to be at a positive \$416K primarily due to a timing difference of revenues received and expenditures incurred. Typically, this fund does not carry a fund balance but may fluctuate while the City waits for reimbursement from the State or due to timing differences.

**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 and wagering tax are received from the State 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). Currently the City does not have any property tax supported debt.

**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 50% of the home rule sales tax, local option gas tax and storm sewer fees.

The Capital Projects Fund is used to account for the financial resources to be utilized for the acquisition or construction of capital facilities. The 2023 Budget includes revenues of \$4.9M, total expenditures of \$8.7M and transfers out of \$250K. The \$250K transfer out is planned for the Grant Projects Fund as the local match to the current approved grants. The 2023 Budget is the fourth year that the Capital Projects Fund does not have any debt service costs, and therefore the full revenue received in the Capital Projects Fund can be diverted into infrastructure improvements in the City.

The specific capital improvement projects approved for 2023 are identified in the City's five-year Capital Improvement Program (CIP). General categories, with their approximate funding levels for 2023, include alley improvements (\$250K), street improvements (\$5.3M), traffic improvements (\$250K), water and sewer system improvements (\$3.3M), and (\$4.8M) of miscellaneous improvements such as sidewalks, sewer lining and curb replacement.

**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 2023, the City is transferring \$1.5M from the General Fund to the Equipment Replacement Fund to provide funding to be used towards the replacement of vehicles and equipment in future years.

**The Information Technology (IT) Replacement Fund** provides computer operations throughout the City. The fund is used to maintain and upgrade the City's communication and information networks. For FY 2023, the City is transferring \$500K 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. Sizable improvements to IT infrastructure have occurred since 2014 and reduced the fund balance significantly.

**The Facilities Replacement Fund** is a capital project sinking fund which was established in the 2018 budget year to provide for reserves for the systematic replacement or renovation of capital assets (facilities) of the City. Funding requirements should be no less than \$500,000 from year to year in an effort to build a healthy fund. For FY 2023, the City will be transferring \$8.4M from the Gaming Tax Fund toward future facilities projects that have been planned.



**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 fees is \$0.91 per 100 cubic feet of usage. The City is a wholesale purchaser of water from the City of Chicago and the Northwest Water Commission. 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 2023 are \$3.23 for the Chicago pass through rate and \$2.25 for the O&M rate, for a combined total rate of \$5.48. For FY 2023 the fund balance is projected to improve slightly due to the sixth year of the alternative water supply being available as well as the reworking of the rate structure that took place in 2020.

The Water/Sewer Fund is independent from the General Fund and is an enterprise fund that accounts for revenues and expenses associated with the delivery of water and maintenance of the sanitary sewer system within the City. By definition, an enterprise fund should operate as a business and generate sufficient revenues to pay its own expenses. The primary revenue source for the fund is the sale of water which is based on metered consumption.

The City has worked hard on creating different strategies to address the Water/Sewer Fund deficit which had occurred annually through 2018.

- In 2011, the City commissioned a water rate study which yielded three rate scenarios for the City to consider. In lieu of a rate increase, the City pursued an option of trying to reduce the expenditures in the Water/Sewer Fund and as such began searching for alternatives to purchase water.
- In 2016, construction was completed on the alternate water source and the City began purchasing water from the Northwest Water Commission in addition to the purchase from the City of Chicago. Even with this option, the fund continued to be in a deficit position.
- In 2019, the City Council approved a change to the utility rate structure that would more closely reflect the true cost of operating and maintaining the water/sewer system.

By the end of 2023, the Water/Sewer Fund is projected to have a fund balance of \$1.4M.



**\$8.8M**  
Total Infrastructure  
Buildout

**32 months** to  
recoup

**\$14M+**  
Total Savings  
over 6 years

**\$10k saved  
per day**



**The City Owned Parking Fund** is used to account for the revenue and expenses associated with the maintenance of the City's two surface lots and two parking facilities. Revenue is generated from daily charges as well as lease agreements. The fund balance budgeted for 2023 is \$799K and represents a continued effort to maintain a healthy financial position. In 2020 the rate was increased from \$1.50 to \$2.00.

**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. In 2020 the rate was increased from \$1.50 to \$2.00.

**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 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.

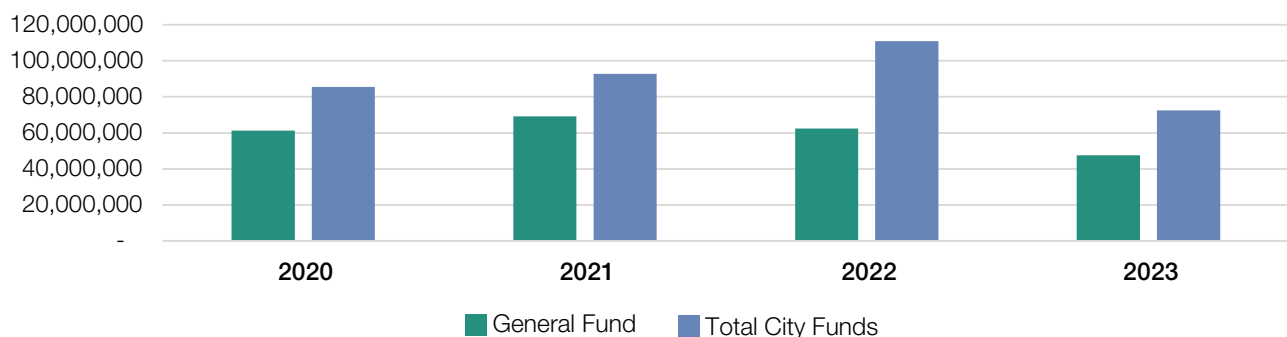
**The Police and Fire Pension Funds** contributions are accounted for within the General Fund. Benefit enhancements that have been approved by the State resulted in additional funding which increase the City's overall property tax levy. Based on the City's actuarial valuation for the FY 2021, the Police Pension was funded at 48.09% and the Fire Pension was funded at 53.27%. In 2011, the City changed the actuarial assumptions by lowering the investment rate of return from 8% to 7.75%, and then adjusted it again to 7% in 2012. The 2019 Budget incorporated a change to the actuarial rate of return to 6.75% (investment rate) for both the Police and Fire Pensions. 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; instead the City utilizes a 100% funding level by 2040. For the 2023 Budget, the funding level needed for both Police and Fire Pensions has remained consistent with the 2022 amount.



## All Fund Historical Fund Balances

	12/31/2020 Actual Fund Balance	12/31/2021 Actual Fund Balance	12/31/2022 Projected Fund Balance	12/31/2023 Budgeted Fund Balance
General Fund	61,267,297	69,204,892	62,446,225	47,447,418
Nonspendable/Restricted	30,857,447	35,055,549	35,042,462	27,115,159
Unassigned	30,409,850	34,149,343	27,403,763	20,332,259
TIF #1	(4,793,880)	(432,237)	(432,237)	-
TIF #3	(3,292,692)	(2,786,017)	(2,341,881)	(2,070,645)
TIF #4	-	-	-	-
TIF #5	261,387	340,824	525,412	303,312
TIF #6	(15,261,470)	(16,611,402)	(18,073,905)	(18,688,590)
TIF #7	(2,442,495)	(14,282,368)	(831,995)	(295,292)
TIF #8	1,185,848	2,287,784	2,648,920	2,868,765
Motor Fuel Tax	3,368,455	3,708,189	2,244,767	1,110,767
CDBG	(19,726)	(62,374)	234,646	-
Grant Projects	(5,899,389)	(8,272,674)	415,707	415,907
Gaming Tax	18,713,952	20,205,004	25,435,738	24,045,738
Debt Service	-	-	-	-
Capital Projects	6,761,736	9,465,836	7,511,881	3,490,465
Equipment Replacement	5,307,296	4,611,144	5,883,240	3,339,052
IT Replacement	160,217	310,574	334,485	382,533
Facilities Replacement	9,927,486	11,901,600	10,967,174	2,555,927
Water/Sewer	4,676,387	6,755,982	7,386,459	1,402,312
City-Owned Parking	1,201,840	1,174,475	1,023,108	798,978
Metra-Leased Parking	47,097	27,186	28,949	26,409
Risk Management	1,456,192	1,825,823	2,356,757	2,348,319
Health Benefits	2,928,232	3,380,271	3,197,460	3,004,963
<b>Total City Funds</b>	<b>85,553,770</b>	<b>92,752,512</b>	<b>110,960,910</b>	<b>72,486,338</b>

## Fund Balance Trend



# Historical Revenues and Other Sources By Fund Including Transfers In

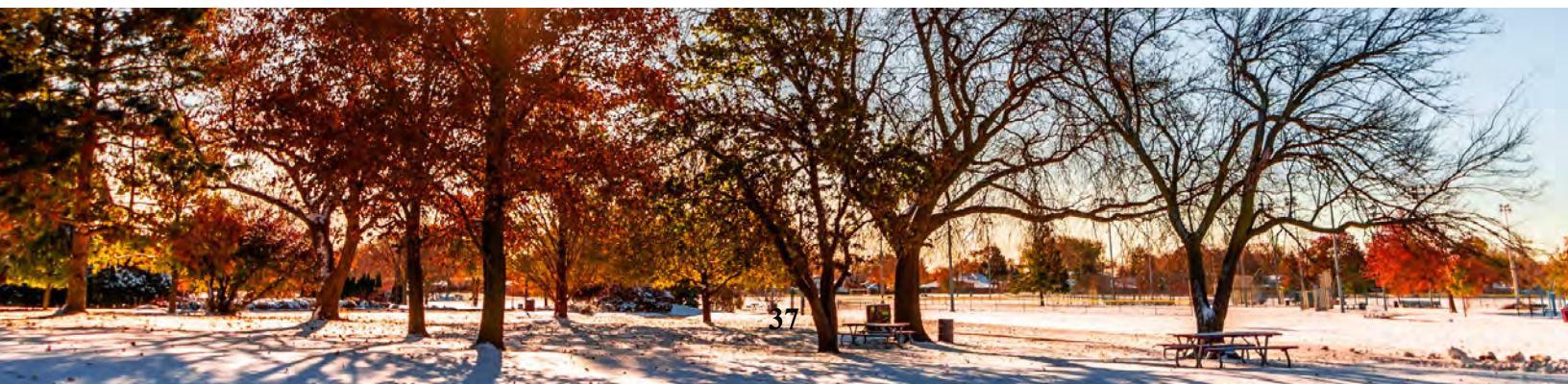
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% of Change
<b>General Fund</b>	68,388,110	74,359,419	59,925,600	67,694,203	61,641,318	2.9%
<b>Special Revenue Funds</b>						
TIF #1	6,241,622	7,034,022	-	-	432,237	*
TIF #3	2,170,369	2,389,921	2,299,550	2,299,500	2,389,726	3.9%
TIF #5	178,349	207,843	185,763	185,713	210,537	13.3%
TIF #6	125,403	123,509	144,720	116,887	142,747	-1.4%
TIF #7	21,500	973,171	446,288	665,533	581,843	30.4%
TIF #8	1,185,848	1,349,736	1,281,582	1,405,136	1,534,845	19.8%
Motor Fuel Tax	3,415,387	3,569,937	3,037,139	3,565,578	1,955,000	-35.6%
CDBG	357,322	480,627	689,672	664,841	313,366	-54.6%
Grant Projects	867,329	3,117,771	14,970,002	18,282,860	11,180,309	-25.3%
Gaming Tax	13,202,940	25,164,762	21,481,000	24,884,557	21,650,000	0.8%
	27,766,069	44,411,299	44,535,716	52,070,605	40,390,610	-9.1%
<b>Debt Service Funds</b>						
	-	-	-	-	-	*
<b>Capital Projects Funds</b>						
Capital Projects	4,583,893	7,644,737	4,421,202	5,597,975	4,906,643	11.0%
Equipment Replacement	1,701,075	641,248	1,625,000	1,622,878	1,590,000	-2.2%
IT Replacement	350,617	400,034	400,100	400,218	500,075	25.0%
Facilities Replacement	8,110,385	7,471,896	3,797,165	6,251,212	8,623,753	127.1%
	14,745,970	16,157,914	10,243,467	13,872,283	15,620,471	52.5%
<b>Enterprise Funds</b>						
Water/Sewer	17,760,762	18,113,232	17,688,377	17,410,817	17,708,155	0.1%
City-Owned Parking	207,365	219,375	238,920	211,483	223,920	-6.3%
Metra-Leased Parking	40,966	19,582	50,000	38,088	40,000	-20.0%
	18,009,093	18,352,189	17,977,297	17,660,388	17,972,075	0.0%
<b>Internal Service Funds</b>						
Risk Management	2,778,681	2,550,604	2,664,917	2,556,285	2,503,542	-6.1%
Health Benefits	7,881,911	7,872,932	10,236,747	9,892,924	8,617,857	-15.8%
	10,660,592	10,423,536	12,901,664	12,449,209	11,121,399	-13.8%
<b>Total Revenues</b>	<b>139,569,834</b>	<b>163,704,358</b>	<b>145,583,744</b>	<b>163,746,688</b>	<b>146,745,873</b>	<b>0.8%</b>





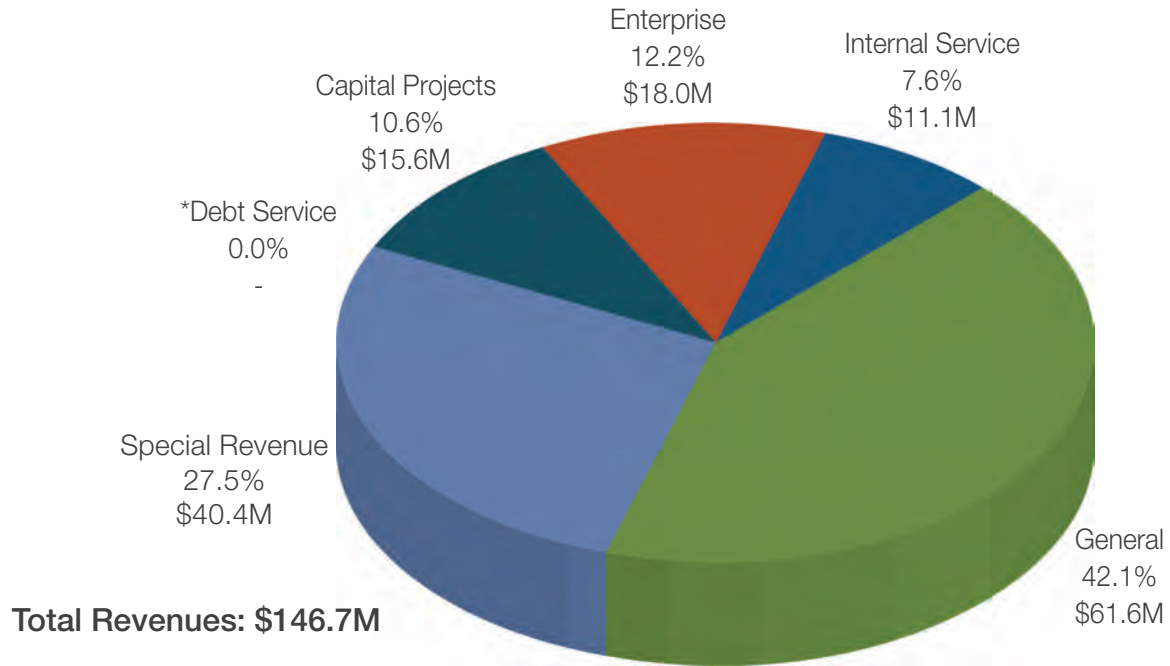
# Historical Expenditures by Fund Including Transfers Out

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% of Change
<b>General Fund</b>	66,606,085	66,421,823	74,054,358	74,452,870	76,640,125	3.5%
<b>Special Revenue Funds</b>						
TIF #1	16,883,540	2,672,380	-	-	-	*
TIF #3	1,889,995	1,883,247	1,865,764	1,855,364	2,118,490	13.5%
TIF #5	115,364	128,407	400	1,125	432,637	108059.3%
TIF #6	1,462,445	1,473,443	1,584,442	1,579,390	757,432	-52.2%
TIF #7	44,436	13,045	38,160	15,160	45,140	18.3%
TIF #8	-	247,800	1,197,500	1,044,000	1,315,000	9.8%
Motor Fuel Tax	1,248,092	3,230,203	3,604,000	5,029,000	3,089,000	-14.3%
CDBG	377,378	523,275	774,379	367,822	548,012	-29.2%
Grant Projects	6,693,696	5,491,057	18,497,883	9,594,479	11,180,109	-39.6%
Gaming Tax	16,684,226	23,673,710	18,252,400	19,653,823	23,040,000	26.2%
	45,399,172	39,336,568	45,814,928	39,140,163	42,525,820	-7.2%
<b>Debt Service</b>	156,614	-	-	-	-	*
<b>Capital Projects Funds</b>						
Capital Projects	3,769,244	4,940,635	8,510,360	7,551,930	8,928,059	4.9%
Equipment Replacement	916,483	1,337,400	3,216,430	350,782	4,134,188	28.5%
IT Replacement	475,413	249,677	376,307	376,307	452,027	20.1%
Facilities Replacement	1,877,931	5,497,782	11,542,440	7,185,638	17,035,000	47.6%
	7,039,071	12,025,494	23,645,537	15,464,657	30,549,274	29.2%
<b>Enterprise Funds</b>						
Water/Sewer	13,092,657	16,033,635	19,919,960	16,780,340	23,692,302	18.9%
City-Owned Parking	116,745	246,740	399,000	362,850	448,050	12.3%
Metra-Leased Parking	71,892	39,493	56,850	36,325	42,540	-25.2%
	13,281,294	16,319,868	20,375,810	17,179,515	24,182,892	18.7%
<b>Internal Service Funds</b>						
Risk Management	2,376,476	2,180,973	2,552,809	2,025,351	2,511,980	-1.6%
Health Benefits	8,996,161	7,420,892	10,495,301	10,075,735	8,810,354	-16.1%
	11,372,637	9,601,865	13,048,110	12,101,086	11,322,334	-13.2%
<b>Total Expenditures</b>	<b>143,854,873</b>	<b>143,705,619</b>	<b>176,938,743</b>	<b>158,338,291</b>	<b>185,220,445</b>	<b>4.7%</b>

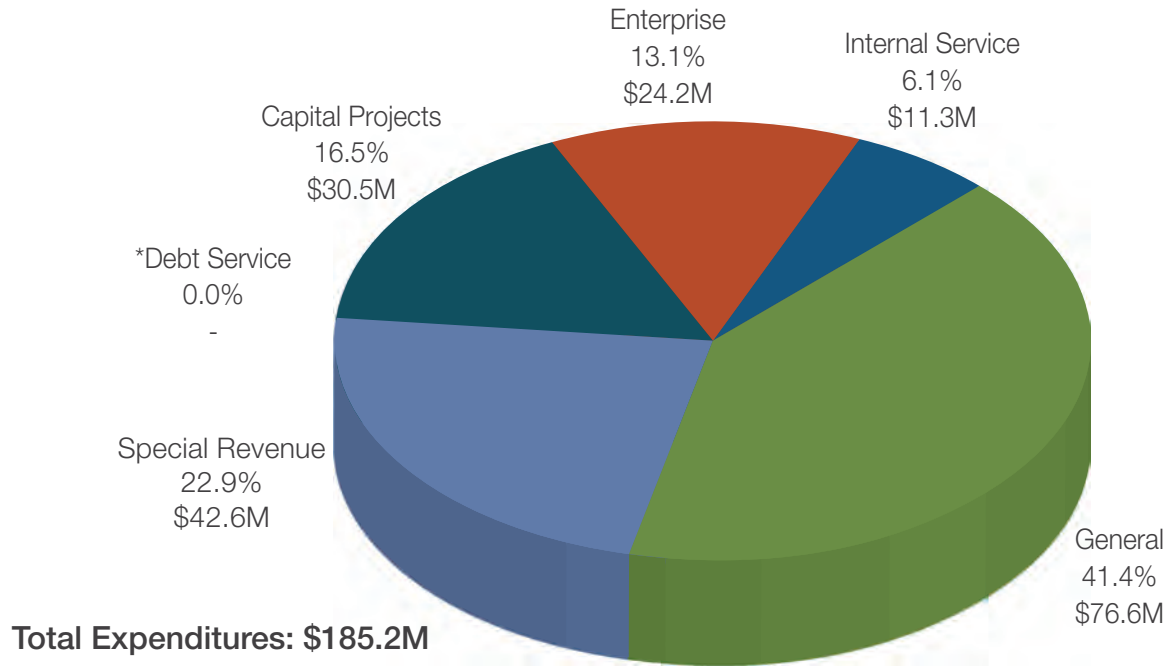




## 2023 Budgeted Revenues by Fund Type



## 2023 Budgeted Expenditures by Fund Type



\*Currently the City does not have any property tax supported debt.

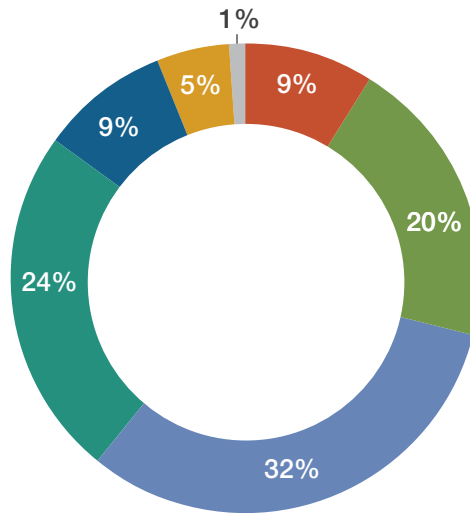
# 2022/2023 Revenue Budget Comparison

	2022 Budget	2023 Budget	Dollar Change	% Change
Taxes	65,869,250	67,306,287	1,437,037	2.2%
Inter-Governmental	37,926,625	33,781,975	(4,144,650)	-10.9%
Licenses, Permits & Fines	1,991,950	1,962,950	(29,000)	-1.5%
Charges for Service	20,359,085	20,606,920	247,835	1.2%
Other Revenues	13,724,428	11,936,504	(1,787,924)	-13.0%
Transfers In	5,712,406	11,151,237	5,438,831	95.2%
<b>Total Revenues</b>	<b>145,583,744</b>	<b>146,745,873</b>	<b>1,162,129</b>	<b>0.8%</b>

The 0.8% increase in total revenues for all funds is primarily a result of increased inter-fund transfers from Gaming Tax Fund as operational activity is returning to pre-pandemic levels. Additionally, Sales, Home Rule Sales and Personal Property Replacement taxes were budgeted at the higher rate based on the 23.16% increase in actual collection of revenues in 2021 compared to 2020.

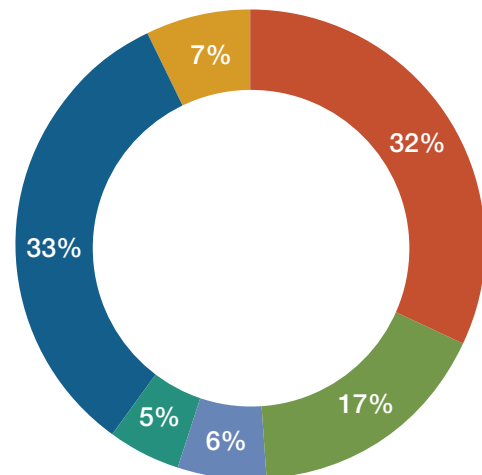
## Tax Revenues

- Property Taxes
- Gaming Taxes
- Pension Taxes
- Home Rule Sales Taxes
- Utility Taxes
- Telecommunication Taxes
- Other Taxes



## Intergovernmental Revenues

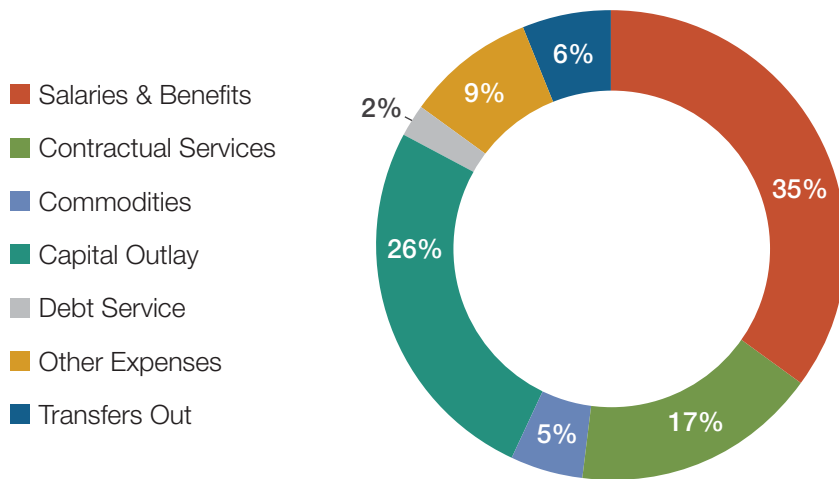
- Grants
- Income Taxes
- Motor Fuel Taxes
- Personal Property Replacement Taxes
- Sales Taxes
- Other



# 2022/2023 Expenditures Budget Comparison

	2022 Budget	2023 Budget	Dollar Change	% Change
Salaries & Benefits	64,844,351	65,243,554	399,203	0.6%
Contractual Services	33,677,146	32,325,581	(1,351,565)	-4.0%
Commodities	10,405,026	9,136,195	(1,268,831)	-12.2%
Capital Outlay	42,071,063	48,059,641	5,988,578	14.2%
Debt Service	3,429,654	2,851,400	(578,254)	-16.9%
Other Expenses	16,799,097	16,452,837	(346,260)	-2.1%
Transfers Out	5,712,406	11,151,237	5,438,831	95.2%
<b>Total Expenditures</b>	<b>176,938,743</b>	<b>185,220,445</b>	<b>8,281,702</b>	<b>4.7%</b>

## 2023 Budgeted Expenditures



2023 Budgeted Expenditures are expected to increase by \$8.3M or 4.7% compared to the 2022 Budget. The increase is largely due to an increase in inter-fund transfers from the Gaming Tax Fund to complete the planned facilities capital projects including City Hall renovation and Police Station addition.







# 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. Based on the current State Statutes, municipalities have until 2040 to fund 90% of their respective public safety pension obligations.

Pension benefits are funded by a combination of employer contributions, employee contributions, and investment earnings on those contributions. When there is a gap between the assets available to fund benefits and the assets needed to fund benefits, the City must make up the difference.

Over the last 10 years, the City has made many changes to ensure the required funding levels for the public safety pensions is met by 2040. In 2011, the City changed the actuarial assumptions by lowering the investment rate of return from 8% to 7.75%, and then adjusted it again to 7% in 2012. The 2019 Budget incorporated a change to the actuarial rate of return to 6.75% (investment rate) for both the Police and Fire Pensions which is still currently being used. Prudent long-term fiscal planning includes an ongoing monitoring of the actuarial assumptions including investment rate of returns, especially given current market conditions.

For the 2023 Budget, 21.9% of the City's General Fund goes toward paying for public safety pension benefits through levying the amount needed for funding on the Property Tax Levy, compared to 7.47% in 2003.

**The City's 3 Pension Plans:**

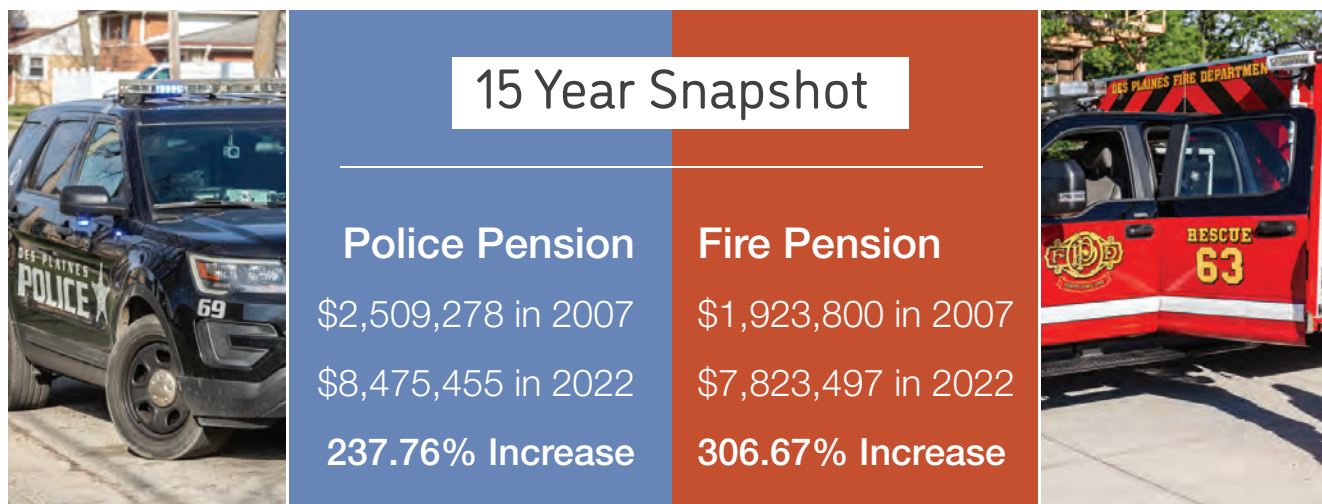
1. Illinois Municipal Retirement Fund (IMRF) – For public sector employees administered at the state level
2. Police Pension Fund – Separate fund
3. Fire Pension Fund – Separate fund

Unfunded Actuarial Accrued Liability (AAL)			
	IMRF	Police Pension Fund	Fire Pension Fund
Actuarial Accrued Liability	129,718,584	181,003,696	176,478,474
Actuarial Value of Assets	152,070,284	87,037,918	94,005,072
<b>Unfunded AAL</b>	<b>(22,351,700)</b>	<b>93,965,778</b>	<b>82,473,402</b>
<b>Funded Ratio</b>	<b>117.23%</b>	<b>48.09%</b>	<b>53.27%</b>



Even with the previously mentioned measures, the pension issue as a whole needs to be addressed at the State level. The City has continued to fund its annual obligation year after year, however, over the last 15 years, the levy requirement has increased drastically.

The City is not unique in facing these pension challenges as many communities face these trends across the State. This continues to be an unsustainable model not only for Des Plaines but for all Illinois municipalities to continue to fund.



**2. Revenue Sources at Risk/Unfunded Mandates:** The COVID-19 pandemic has created severe challenges to state and local governments across the country. With the shutdown of the economy in early 2020 and the slow come back, economically sensitive revenues decreased significantly. The 2022 fiscal year has been stable in terms of revenues; however, for the 2023 budget the City continues to take a cautious and conservative approach.

In addition to revenue sources continuing to be at risk, local governments continue to face unfunded mandates from the State and Federal Government. Recently, the State of Illinois passed Public Act 102-0613, mandating public water supplies to inventory all the water service lines within their respective systems, increase water testing and develop a replacement plan for all lead and suspected lead services.

**3. Underperforming TIF Districts:** The City of Des Plaines currently has six Tax Increment Financing (TIF) districts. In 2016, the City restructured TIF #6 (Mannheim/Higgins) into two separate districts (TIF #6, Mannheim/Higgins & TIF #7 Mannheim/Higgins South). In 2019, the City created TIF #8 based on the plans for the Oakton corridor. At the end of fiscal year 2021, four of the five districts (TIF #1- Downtown, TIF #3 – Wille Road, TIF #6 - Mannheim/Higgins, and TIF #7- Mannheim/Higgins South) were “in the red,” and had negative fund balances, which reflect the advances made from the General Fund to support the expenditures within the respective TIFs. A majority of the expenditures are debt service costs for which insufficient revenue is received within the TIF Districts. TIF #1 (downtown TIF) closed at the end of 2021 with no fund balance. The advancements to TIF #1 made from the General Fund in 2021 to finalize projects, will be repaid in 2022 from the property tax revenues received. TIF #3, #6 and #7 are projected to continue to have a negative fund balance into future years. TIF #8 (the new Oakton TIF) is projected to have a positive \$2.9M fund balance at the end of 2023 which will be utilized toward a planned Metra Train Station for the North Central Service and future redevelopment projects.

TIF District	Designated/ Closed	Description	2023 Projected Fund Balance
TIF #1 Downtown	Designated 7/15/1985 Expired 12/31/2021	TIF #1 is the downtown TIF that closed at the end of 2021 with no fund balance. Advancements made from the General Fund in 2021 will be repaid from property taxes received in 2022.	\$0
*TIF #3 Wille Road	Designated 8/7/2000	TIF #3 is the Wille Road TIF created in 2000 for an industrial area occupied by logistics tenants and a warehouse area. No further redevelopment will occur in TIF #3. Advancements made from the General Fund are expected to be repaid by 2025.	(\$2,070,645)
TIF #5 Perry/Lee	Designated 4/1/2001	TIF #5 was created in 2001 as an expansion of TIF #1 and is the site of a grocery store and bank. No further redevelopment will occur in this TIF.	\$303,312
*TIF #6 Mannheim/Higgins	Designated 10/15/2001	TIF #6 was created in 2001, and a construction of a commercial strip center concluded in 2007. In 2014 the City restructured the TIF by creating TIF #7 for further development.	(\$18,688,590)
*TIF #7 Mannheim/Higgins South	Designated 10/20/2014	TIF #7 was created in 2014 in order to restructure and reset the base EAV prior to redevelopment. This TIF includes a development of a hotel, gas station and restaurant and is located within close proximity to the airport.	(\$295,292)
TIF #8 Oakton Corridor	Designated 9/17/2019	TIF #8 was created in 2019 for redevelopment plans within the Oakton Corridor.	\$2,868,765

\*Underperforming TIFs; TIFs reflected in red have negative fund balances (or are “in the red”). To make up for insufficient revenue received within these TIF Districts, the City has made advances made from the General Fund to support the expenditures, which are primarily debt service costs.

**4. Funding of Significant Capital Improvements:** The City of Des Plaines encompasses roughly 15 square miles of land area. The City is facing an ongoing challenge to prioritize and address all its funding needs, especially capital improvements.

## Capital Infrastructure Needs Overview:

Infrastructure	Cost of Investment
152 miles of streets	\$110M total to resurface, rehabilitate and reconstruct
233 miles of water mains	\$1.35M per mile to replace
188 miles of storm sewers	\$1.1M per mile to replace
169 miles of sanitary and combined sewers	\$1.1M per mile to replace
11 buildings & 3 parking structures	\$125M total to replace
Sidewalk, alley & curb replacement	\$275K per mile to replace



The City Council has historically designated 100% of the City's share of gaming revenue from wagering and admission taxes to fund Capital expenses, allocating approximately \$3.7M to \$8.4M annually. The Casino distributes on average \$23M each year with the City receiving between 23% to 35% and the remainder is shared with the State of Illinois (\$10M), and ten benefiting communities.

The 2023 Budget includes funding from the 2021 fiscal year to be utilized in 2023. That funding level for 2023 is \$8.4M. While the gaming revenue provides a great benefit towards funding of capital projects, this revenue source continues to be threatened with the recent legislation which has increased the number of gaming licenses that will be issued within the State of Illinois.



**5. Local Economy:** The impacts of the COVID-19 pandemic have provided uncertainty for the City of Des Plaines and local businesses within the City. The City will continue to be faced with budgetary challenges that will continue into future fiscal years. It is now more imperative than ever to continue to monitor revenue and expenditure levels on an on-going basis. Upcoming City budgets will require priority setting, realignment of revenues and expenditures and finding more efficient ways to carry out operations.



# FUND BALANCES VS. FINANCIAL POLICY REQUIREMENTS

The 2023 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 2023 Budget at a Glance							
Fund Name	Policy Requirement			Fund Balance 1/1/2023	Fund Balance 12/31/2023	2023 Fund Balance %	% over (under) Policy Requirements
	Required %	Required Years	Other Requirements				
General Fund	25%	Annual	Expenditures	62,446,225	47,447,418	61.91%	36.91%
Nonspendable	N/A	N/A		25,742,462	25,115,159		
Assigned				9,300,000	2,000,000		
Unassigned	25%	Annual	Expenditures	27,403,763	20,332,259	26.53%	1.53%
TIF #1	N/A	N/A		(432,237)	-		
TIF #3	N/A	N/A		(2,341,881)	(2,070,645)		
TIF #5	N/A	N/A		525,412	303,312		
TIF #6	N/A	N/A		(18,073,905)	(18,688,590)		
TIF #7	N/A	N/A		(831,995)	(295,292)		
TIF #8	N/A	N/A		2,648,920	2,868,765		
Motor Fuel Tax	20%	5 yr. Average	Expenditures	2,244,767	1,110,767	28.53%	8.53%
CDBG	0%	N/A	Pursuant to Federal Regulations	234,646	-		
Grant Projects	N/A	N/A		415,707	415,907		
Gaming Tax	N/A	N/A		25,435,738	24,045,738		
Debt Service	25%	Annual	Non-Property Tax Supported Expenditures	-	-		
Capital Projects	20%	5 yr. Average	Expenditure	7,511,881	3,490,465	47.32%	27.32%
Equipment Replacement	20%	5 yr. Total	Future Projected Expenditures	5,883,240	3,339,052	28.93%	8.93%
IT Replacement	20%	5 yr. Average	Expenditures	334,485	382,533	100.34%	80.34%
Facilities Replacement	20%	Annual	Expenditures	10,967,174	2,555,927	15.00%	-5.00%
Water/Sewer	20%	Annual	Expenses	7,386,459	1,402,312	5.92%	-14.08%
City-Owned Parking	20%	5 yr. Average	Expenses	1,023,108	798,978	213.88%	193.88%
Metra Parking	20%	5 yr. Average	Expenses	28,949	26,409	66.11%	46.11%
Risk Management	20%	Annual	Expenditures	2,356,757	2,348,319	93.48%	73.48%
Health Benefits Fund	20%	Annual	Expenditures	3,197,460	3,004,963	34.11%	14.11%

 Indicates this fund meets fund balance policy requirement  
 Indicates this fund does not meet fund balance policy requirement



# FINANCIAL POLICY & PROCEDURE MANUAL

## TABLE OF CONTENTS

*Please note: chapters that are pertinent to the 2023 Budget are included. Additional chapters and appendices are available upon request.*

### CHAPTER I - OPERATING BUDGET

1.1.....	47
----------	----

### CHAPTER II - REVENUES & EXPENDITURES

2.1.....	51
----------	----

### CHAPTER III - CAPITAL IMPROVEMENTS

3.1.....	53
----------	----

### CHAPTER IV - FUND BALANCES

4.1.....	55
----------	----

### CHAPTER V - RESERVED

### CHAPTER VI - INVESTMENTS

6.1.....	Available Upon Request
----------	------------------------

### CHAPTER VII - PROCUREMENT

7.1.....	Available Upon Request
----------	------------------------

### CHAPTER VIII - RESERVED

### APPENDICES

Appendix A - Procurement Card Procedures.....	Available Upon Request
Appendix B - Red Flag Rules and Procedures.....	Available Upon Request
Appendix C - Gaming Tax Revenue and Expenditure Policy.....	Available Upon Request
Appendix D - GASB Statement No. 54 Fund Balance Policy.....	58

# FINANCIAL POLICY & PROCEDURE MANUAL

## 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:

#### A. 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).

#### B. 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.
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.

# FINANCIAL POLICY & PROCEDURE MANUAL

## CHAPTER I – OPERATING BUDGET

---

### C. 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.

### D. 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.
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 Annual Comprehensive Financial Report (ACFR). 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)
  - a. Building Replacement Fund
  - b. Equipment Replacement Fund
  - c. IT Replacement Fund
  - d. Health Benefits Fund
  - e. Risk Management Fund
  - f. Emergency Communications Fund
- Capital Projects (CIP) Fund
- CDBG Fund
- Debt Service Fund
- Gaming Tax Fund
- Grant Funded Projects Fund
- Motor Fuel Tax (MFT) 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)
- TIF #8 Fund (Oakton Corridor)

### ENTERPRISE FUNDS

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

# FINANCIAL POLICY & PROCEDURE MANUAL

## CHAPTER I – OPERATING BUDGET

---

### 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.
- July 1 - The City Manager and Finance Director shall conduct a six-month review of the City's budget and fiscal position.
- July 15 - The Finance Director shall present the previous fiscal year's Annual Comprehensive Financial Report (ACFR) to the City Council.
- July 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 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 cannot 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.



# FINANCIAL POLICY & PROCEDURE MANUAL

## CHAPTER I – OPERATING BUDGET

---

### 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
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 POLICY & PROCEDURE MANUAL

## 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.

### 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.

# FINANCIAL POLICY & PROCEDURE MANUAL

## CHAPTER II – REVENUES & EXPENDITURES

---

### 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.

### 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 POLICY & PROCEDURE MANUAL

## 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 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.



# FINANCIAL POLICY & PROCEDURE MANUAL

## CHAPTER III – CAPITAL IMPROVEMENTS

---

### 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.

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 POLICY & PROCEDURE MANUAL

## 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.

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.

# FINANCIAL POLICY & PROCEDURE MANUAL

## CHAPTER IV – FUND BALANCES

---

### 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.

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 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.

# FINANCIAL POLICY & PROCEDURE MANUAL

## CHAPTER IV – FUND BALANCES

---

### 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.



# FINANCIAL POLICY & PROCEDURE MANUAL

## APPENDIX D - GASB STATEMENT NO. 54 FUND BALANCE POLICY

---

### 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, Annual Comprehensive 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 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

# FINANCIAL POLICY & PROCEDURE MANUAL

## APPENDIX D - GASB STATEMENT NO. 54 FUND BALANCE POLICY

---

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 (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.

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

# FINANCIAL POLICY & PROCEDURE MANUAL

## APPENDIX D - GASB STATEMENT NO. 54 FUND BALANCE POLICY

---

- 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 Annual Comprehensive 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.

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

<b>Non-spendable</b>	<b>Nonspendable Fund Balance Definition: includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact (e.g., debt retirement)</b>	
<b>Restricted</b>	<b>Constraints on spending that are legally enforceable by outside parties.</b>	
<b>Unrestricted</b>	<b>Committed</b>	<b>Constraints on spending that the government imposes upon itself by highest-level formal action prior to the close of the period.</b>
	<b>Assigned</b>	<b>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.</b>
	<b>Unassigned</b>	<b>Residual General Fund only</b>

**2023 Budget**  
**GENERAL FUND**

---

**OVERVIEW**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	56,293,360	59,485,272	61,267,297	57,688,407	69,204,892	62,446,225
Revenues	71,570,890	68,015,738	73,765,439	59,872,600	67,641,203	61,572,318
Expenditures	(65,746,799)	(64,756,085)	(65,521,844)	(72,154,358)	(70,452,870)	(74,640,125)
Special Item	-	-	-	-	-	-
Transfers In	217,758	372,372	594,000	53,000	53,000	69,000
Transfers Out	(2,849,936)	(1,850,000)	(900,000)	(1,900,000)	(4,000,000)	(2,000,000)
<b>Ending Balance</b>	<b>59,485,272</b>	<b>61,267,297</b>	<b>69,204,892</b>	<b>43,559,649</b>	<b>62,446,225</b>	<b>47,447,418</b>
<b>Unassigned Fund Balance</b>	<b>31,828,170</b>	<b>30,409,850</b>	<b>34,149,343</b>	<b>19,091,376</b>	<b>27,403,763</b>	<b>20,332,259</b>

Note: All 2022 projected figures are derived using the 2021 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, 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.



**2023 Budget**  
**GENERAL FUND**  
**OVERVIEW**

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 unassigned 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	12/31/2023 Projected Ending Fund Balance	Percentage of Annual Expenditures	Fund Balance Policy Requirement	Above/(Below) Policy Requirement
100	General Fund	47,447,418	61.91%	25% of Annual Expenditures	36.91%
	Nonspendable	27,115,159			
	Unassigned	20,332,259	26.53%	25% of Annual Expenditures	1.53%

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 and the Grant Funded Projects (non-spendable portion). Once these 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 be at the recommended policy requirement at the end of the 2023 fiscal year. For the 2023 Budget year, the City is recommending to continue the transfers of \$1.5M to the Equipment Replacement Fund and \$500K to the IT Replacement Fund. The City has made significant strides over the past few years in focusing on maintaining the 25% unassigned fund balance as shown in the following chart:

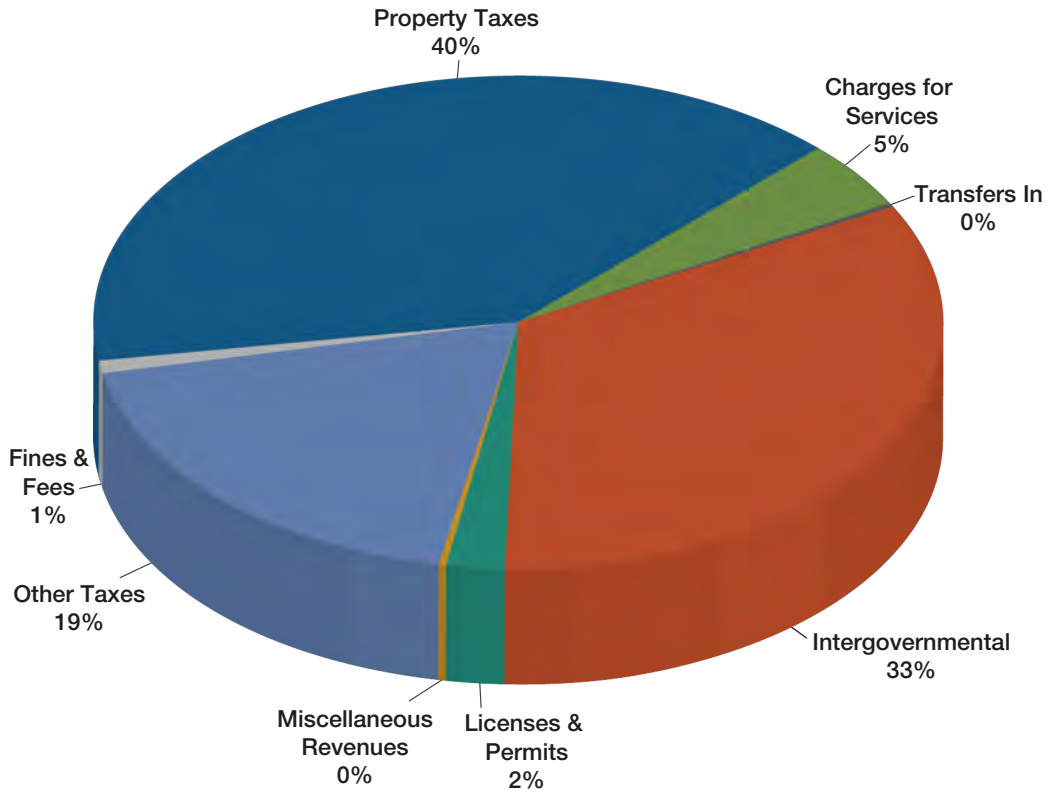
	12/31/2019 Actual	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Budget	12/31/2022 Projected	12/31/2023 Budget
Total Fund Balance	59,489,874	61,267,297	69,204,892	43,559,649	62,446,225	47,447,418
Nonspendable	27,657,102	30,857,447	35,055,549	24,468,273	35,042,462	27,115,159
Unassigned	31,832,772	30,409,850	34,149,343	19,091,376	27,403,763	20,332,259
Expenditures	65,746,799	64,756,085	65,521,823	72,154,358	70,452,870	74,640,125
Transfers	2,849,936	1,850,000	900,000	1,900,000	4,000,000	2,000,000
	68,596,735	66,606,085	66,421,823	74,054,358	74,452,870	76,640,125
<b>Total Fund Balance</b>	<b>86.72%</b>	<b>91.98%</b>	<b>104.19%</b>	<b>58.82%</b>	<b>83.87%</b>	<b>61.91%</b>
<b>Unassigned Fund Balance</b>	<b>46.41%</b>	<b>45.66%</b>	<b>51.41%</b>	<b>25.78%</b>	<b>36.81%</b>	<b>26.53%</b>

The projected 2023 unassigned fund balance is expected to meet the 25% recommended policy guideline. While the total fund balance is a healthy 61.91%, the continued deficits of the TIF #3, TIF #6, and TIF #7 Funds restrict the availability of General Fund balances. 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 unassigned fund balance at or above the recommended 25% level over the next few years.

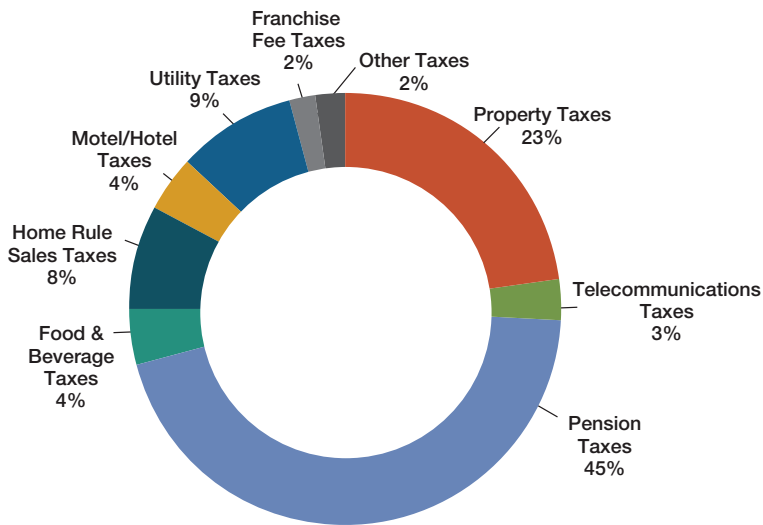
2023 Budget  
**GENERAL FUND**  
**OVERVIEW**

---

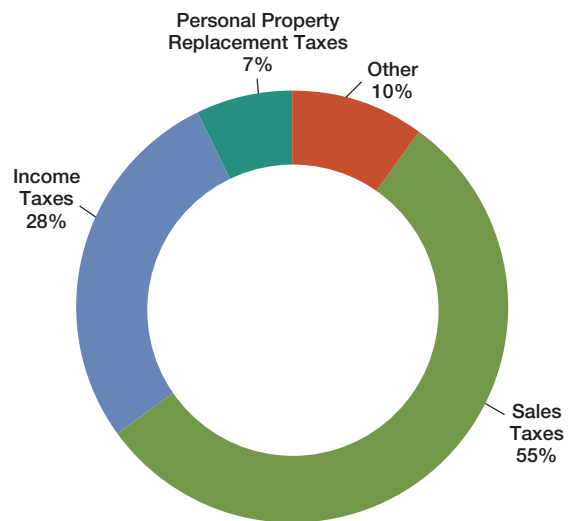
**GENERAL FUND REVENUES BY CATEGORY**



**Local Tax Revenues**



**Intergovernmental Revenues**



# 2023 Budget

## GENERAL FUND

### OVERVIEW

#### Revenue Highlights

The FY 2023 General Fund budget is based upon projected revenues from taxes, fees and other sources totaling \$61.6M. Excluding other financing sources, the 2023 budgeted revenues represent a decrease of \$6.1M from the 2022 projected revenues. However due to the continued negative impact of the COVID-19 pandemic, the budgeted 2023 revenues are \$12.7M less than the 2021 actual receipts. As a whole, Property Tax, Utility Tax, Sales Tax, State Income Tax, and Telecommunications Tax account for almost 79.0% 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 total City property tax levy is the largest source of revenue for the City’s General Fund comprising 39.8% 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 2022 tax levy is the basis for the 2023 revenue budget.

For FY 2023 the total City property tax levy is \$24,489,150, a 0.0% increase 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).

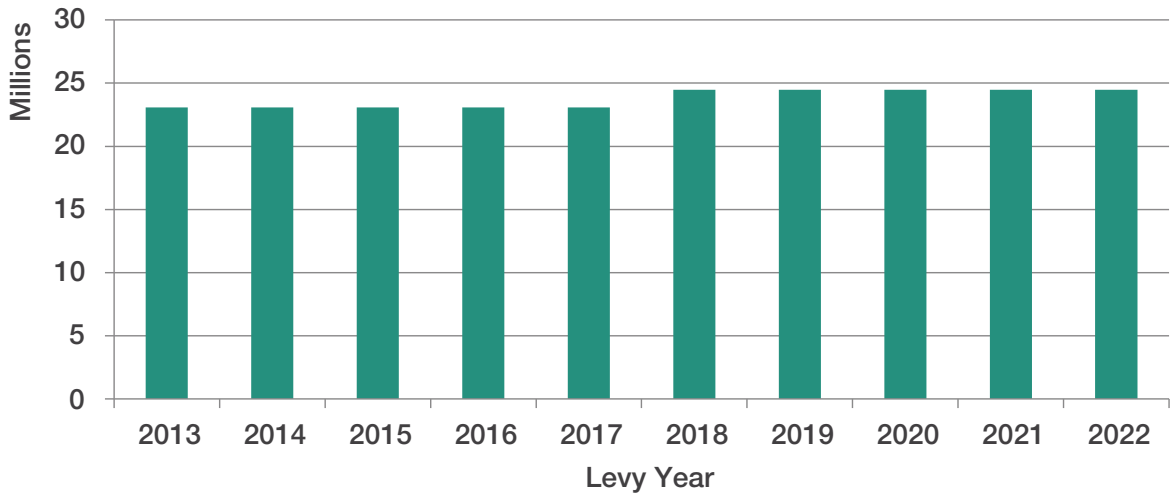
Levy Year	Corporate	Police Pension	Fire Pension	Debt Service	Total Levy	Extension	% Change
2013	14,675,600	4,150,000	4,150,000	107,550	23,083,150	23,777,796	0.00%
2014	14,373,640	4,300,000	4,300,000	109,510	23,083,150	23,777,835	0.00%
2015	13,576,870	5,000,000	4,400,000	106,280	23,083,150	23,777,770	0.00%
2016	12,830,100	5,250,000	4,900,000	103,050	23,083,150	23,777,706	0.00%
2017	12,333,150	5,550,000	5,200,000	-	23,083,150	23,775,645	0.00%
2018	12,663,150	6,094,000	5,732,000	-	24,489,150	25,223,825	6.09%
2019	12,578,150	6,115,000	5,796,000	-	24,489,150	25,223,825	0.00%
2020	9,282,822	7,856,751	7,349,577	-	24,489,150	25,223,825	0.00%
2021	8,190,198	8,301,462	7,997,490	-	24,489,150	25,223,825	0.00%
2022	8,190,198	8,475,455	7,823,497	-	24,489,150	25,223,825	0.00%

#### AVERAGE INCREASE (last 10 years)

	Levy over Levy	Levy over Extension
Corporate Levy	-5.91%	-8.65%
Total Levy	0.61%	-2.33%

**2023 Budget**  
**GENERAL FUND**  
**OVERVIEW**

**TOTAL LEVY AMOUNT**



The City of Des Plaines’ assessed value averaged a 0.05% increase per year from 2013 to 2022. The 2022 equalized assessed value (EAV) decreased by 4.43% from the 2021 EAV, or \$2,292,781,709 in 2021 to \$2,191,255,966 in 2022.

▪ **Sales Tax**

Sales Tax is the third largest source of revenue for the City. Sales tax comprises 23.1% of total receipts for the General Fund or approximately \$14.3M for FY 2023. For the Home Rule Sales Tax, 50% is remitted to the General Fund and 50% is allocated towards the Capital Projects Fund. This reallocation began in fiscal year 2020. Prior to 2020, the allocation was 25% General Fund and 75% Capital Projects Fund. For FY 2023, the City expects that sales tax will increase slightly from the 2022 projected amounts.

The sales tax rate for the City of Des Plaines is 10%, of which the City receives 2% within the corporate limits of the municipality. The total sales tax rate consists of the following:

<b>Sales Tax Rates – as of 1/1/2022</b>	
State Sales Tax Rate	5.00%
State Municipal Tax Rate	1.00%
State Regional Transportation Authority	0.25%
Local Home Rule	1.00%
County Home Rule	1.75%
Regional Transportation Authority	1.00%
<b>Total</b>	<b>10.00%</b>

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 on the following page illustrates. Agriculture and All Others contributed at 25% of the City’s sales tax receipts. This category is followed by Drugs and Miscellaneous Retail at 22% and Automotive and Filling Stations at 16%.

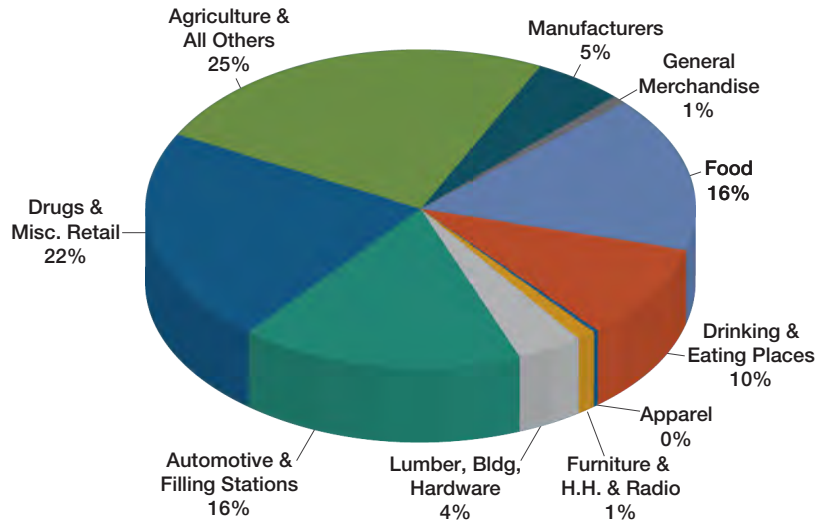


# 2023 Budget GENERAL FUND OVERVIEW

## SALES TAX

**Number of Taxpayers: 4,096**  
2021 Calendar Year - Sales made during  
January 2021 through December 2021

Categories	MT & HMR
General Merchandise	236,723.92
Food	3,445,361.58
Drinking and Eating Places	2,086,961.44
Apparel	72,984.98
Furniture & H.H. & Radio	230,635.23
Lumber, Bldg, Hardware	884,883.63
Automotive & Filling Stations	3,614,460.21
Drugs & Misc. Retail	4,776,749.44
Agriculture & All Others	5,370,304.87
Manufacturers	1,103,985.49
	<b><u>21,823,050.79</u></b>

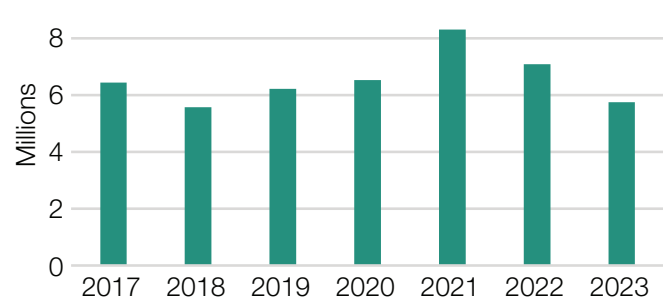


Source:  
<https://www.revenue.state.il.us/app/kob/index.jsp>

### State Income Tax

State income tax comprises approximately 9.3% 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 2023 stays consistent with the 2022 Budget of \$5.5M amount based on recent performance.

	Year	Amount	% Change
Actual	2017	6,446,187	13%
Actual	2018	5,570,605	-14%
Actual	2019	6,229,784	12%
Actual	2020	6,531,025	5%
Actual	2021	8,311,489	27%
Projected	2022	7,091,226	-15%
Budget	2023	5,750,000	-19%



**2023 Budget**  
**GENERAL FUND**  
**OVERVIEW**

---

▪ **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 through the purchase at retail and used or consumed within the corporate limits of the City at rates associated with the number of kilowatt hours used. The FY 2023 budgeted revenue is \$2.4M.

Account Title	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Utility Tax: Electricity	2,432,573	2,450,000	2,308,391	2,400,000
Utility Tax: Natural Gas	608,210	450,000	585,000	500,000
Use Tax: Natural Gas	349,703	375,000	365,000	365,000
	3,390,486	3,275,000	3,258,391	3,265,000

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% 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 2023 budgeted revenue is \$1.5M or a 1.7% increase from the 2022 budgeted amount of \$1.4M.

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 and TIF District #7.

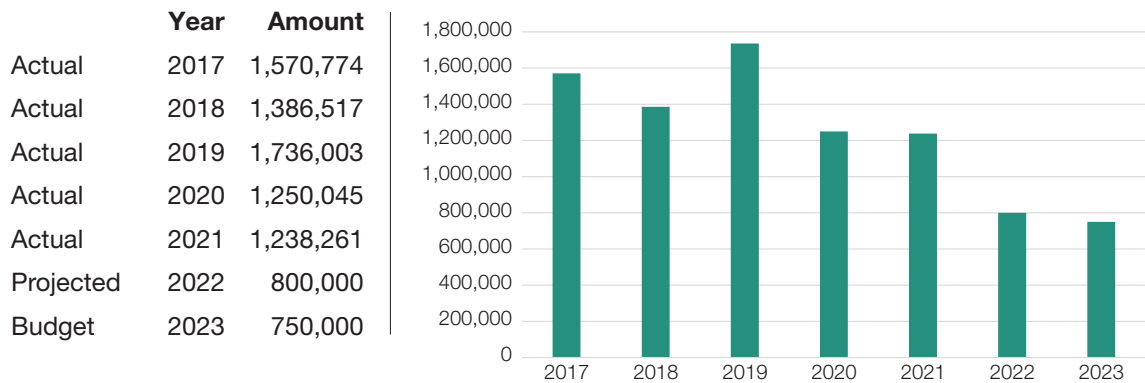
- **Real Estate Transfer Tax:** The City of Des Plaines real estate transfer tax is \$2.00 per \$1,000 of sales price. For FY 2023, the real estate transfer tax revenues are expected to increase to \$700K. Any major changes in the economy as well as the mortgage interest rates can have a substantial impact on home sales and the real estate transfer tax received by the City.
- **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 2023, the total revenue budgeted is estimated at \$1.3M.
- **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, trust, and S corporation tax on income, and a 0.8% tax on invested capital of public utilities. The total amount budgeted for 2023 is \$1.5M.

**2023 Budget**  
**GENERAL FUND**  
**OVERVIEW**

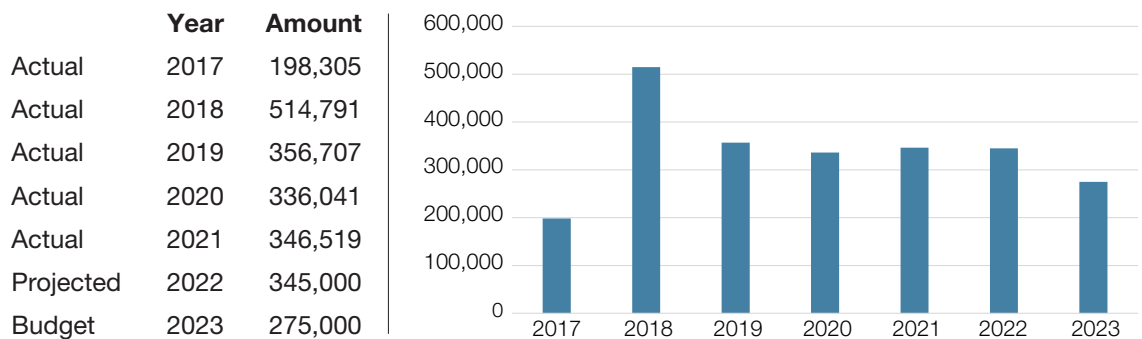
---

- **Permit and Licensing Revenue:** Total permit and licensing revenue consists of approximately 2.3% of all General Fund revenue, or \$1.4M. The budgeted revenue is approximately \$1M lower than the historical average due to the elimination of Vehicle Licenses in 2020. About 73% of total licensing and permit revenue is due to the following:

- **Building Permits:** Building Permits must be purchased prior to construction. Permit fees vary depending upon the nature of the construction. The total projected revenues for Building Permits for 2022 are expected to be \$800K and are budgeted at \$750K for 2023.



- **Business Licenses:** Business Licenses are issued annually and are valid from January 1<sup>st</sup> to December 31<sup>st</sup>. Business License fees depend on the type of business. The total budgeted receipts for 2023 are \$275K.



**2023 Budget**  
**GENERAL FUND**  
**OVERVIEW**

- **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 85% in the last ten years.

Pension Expense	IMRF	Fire Pension	Police Pension	Total
2013 Actual	1,904,274	3,693,659	3,670,675	9,268,608
2014 Actual	1,984,217	4,155,901	4,154,084	10,294,202
2015 Actual	1,509,740	4,303,994	4,304,823	10,118,557
2016 Actual	1,419,630	4,433,051	5,036,092	10,888,773
2017 Actual	1,439,382	4,916,095	5,261,880	11,617,357
2018 Actual	1,348,934	5,140,892	5,483,601	11,973,426
2019 Actual	1,035,352	5,707,594	6,061,301	12,804,247
2020 Actual	1,274,334	5,697,286	6,018,678	12,990,298
2021 Actual	1,175,339	7,265,913	7,772,544	16,213,796
2022 Projected	959,156	7,997,491	8,301,462	17,258,109
2023 Budget	844,298	7,823,497	8,475,455	17,143,250
<b>Ten Year Growth</b>	<b>-55.7%</b>	<b>111.8%</b>	<b>130.9%</b>	<b>85.0%</b>

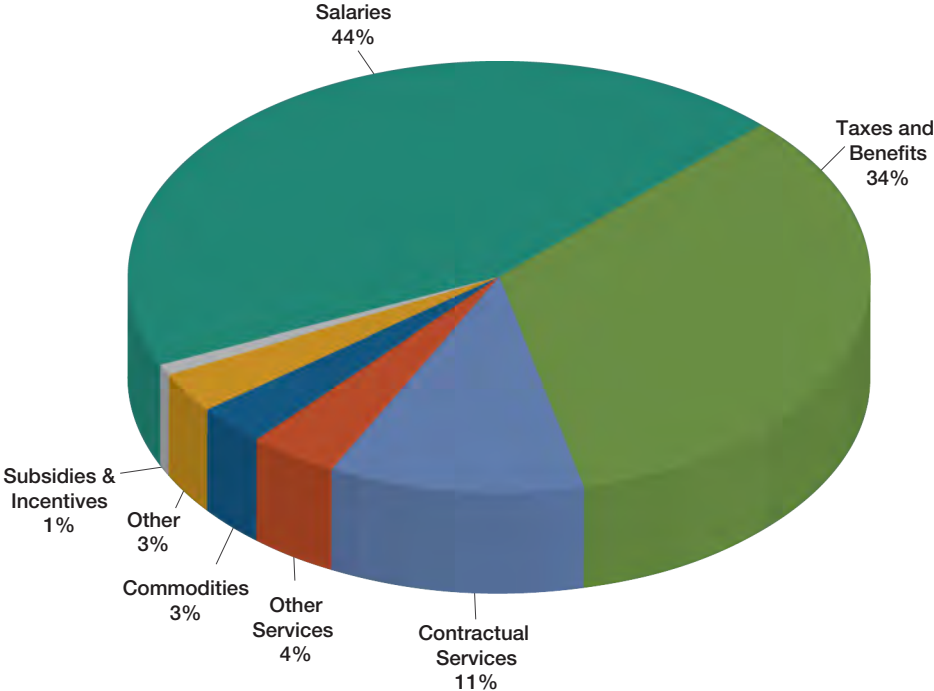
The City of Des Plaines tracks the IMRF, Police and Fire Pension Levy within the General Fund. Both the Police and Fire Pensions are levied separately; however, IMRF is included within the Corporate Levy. In regard to pension investment performance, the Police and Fire Pension Funds’ investment yields for 2021 were at 11.32% and 11.87% respectively. As of December 31, 2021, the Police Pension and Fire Pension funds are funded at 48.09% and 53.27% respectively. The IMRF Pension actuarial funded ratio as of December 31, 2021 was 117.23%. The Des Plaines Library employees are included in the total IMRF pension calculation.



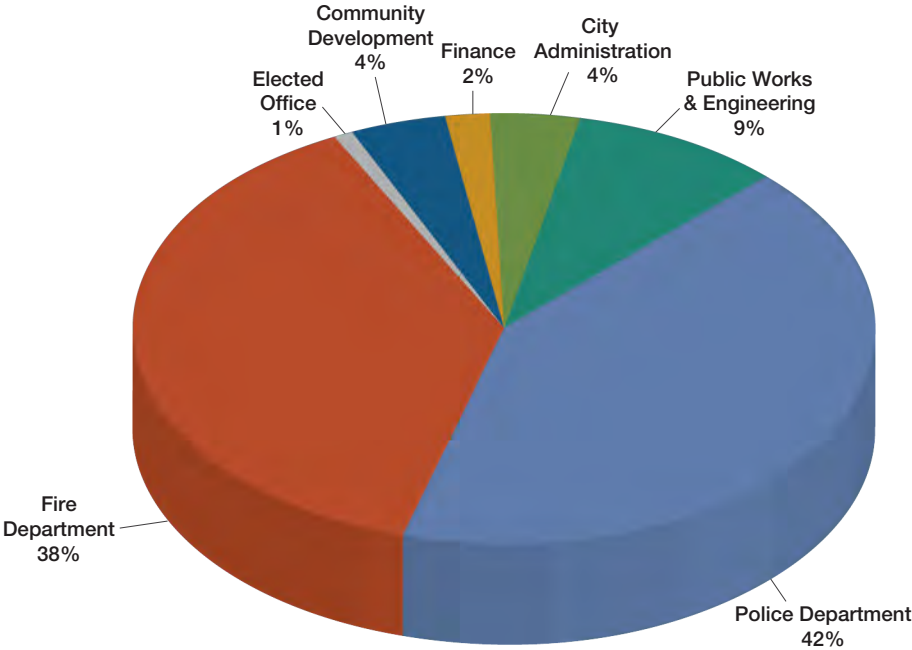
2023 Budget  
**GENERAL FUND**  
**OVERVIEW**

---

**GENERAL FUND**  
**EXPENDITURES BY CATEGORY**



**SALARIES & BENEFITS**



# 2023 Budget GENERAL FUND OVERVIEW

---

## Expenditure Highlights

General Fund Expenditures including transfers for FY 2023 total \$76.6M, an increase of \$2.5M from the FY 2022 Budget of \$74.1M. Excluding transfers from the expenditure totals, the operational portion of the 2023 budget is \$74.6M compared to \$72.2M, an increase of \$2.4M. The chart on the previous page indicates how the General Fund expenditures are broken out. Salaries and benefits, in the amount of \$59.4M, continue to consume the greatest percentage of the total General Fund expenditures at 77.5%. Breaking out the salary and benefits further into a per department cost, Police, Fire and Public Works/Engineering are the largest departments with 88.9% of the total General Fund personnel costs. Public Safety costs within the General Fund account for 79.9% of the total expenditures.

The FY 2023 Salaries and Benefits within the General Fund includes \$8.5M in Police Pension expenses as well as \$7.8M 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 on the property tax levy.

As expenditures continue to increase and major revenue sources for the City are continuing to decline in the General Fund, the City is closely monitoring the level of actual revenues to projected revenues and then adjusting its budgeted and potential expenditures to maintain a sound fiscal policy. The City will continue to review all of the current expenditures to determine if any potential savings can be realized in 2023 and future fiscal years.



# 100 - General Fund

## 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	9,447,894	8,190,198	8,026,394	8,190,198
4005	Property Taxes - Last Year's Collection	66,032	-	180,403	-
4010	Property Taxes - Prior Years Collection	(323,477)	-	(8,943)	-
4020	Property Taxes Police Pension	7,772,544	8,301,462	8,135,433	8,475,455
4025	Property Taxes Fire Pension	7,265,913	7,997,490	7,837,540	7,823,497
		24,228,905	24,489,150	24,170,827	24,489,150
<b>Other Taxes</b>					
4100	Utility Taxes - Electricity	2,432,573	2,450,000	2,308,391	2,400,000
4105	Utility Taxes - Natural Gas	608,210	450,000	585,000	500,000
4110	Gas Use Tax	349,703	375,000	365,000	365,000
4115	Telecommunications Tax	1,263,627	1,174,170	1,074,083	912,971
4125	Franchise Fees Tax	818,415	780,000	780,000	780,000
4127	PEG Fees Tax	13,520	19,500	18,000	18,000
4140	Food & Beverage Tax	1,382,127	1,250,000	1,450,000	1,300,000
4150	Hotel Tax	1,383,960	1,425,000	1,450,000	1,450,000
4160	Real Estate Transfer Tax	1,470,369	650,000	950,000	700,000
4170	Home Rule Sales Tax	3,887,683	2,600,000	3,650,000	3,000,000
4190	Auto Rental Tax	30,973	60,000	30,000	30,000
4195	Parking Tax Revenue	11,738	-	34,067	-
		13,652,898	11,233,670	12,694,541	11,455,971
<b>Intergovernmental</b>					
4200	Municipal Sales Tax	13,931,164	10,750,000	12,900,000	11,250,000
4205	Illinois Income Tax	8,311,489	5,475,000	7,091,226	5,750,000
4210	Personal Property Replacement Tax	2,662,588	1,225,000	2,423,976	1,500,000
4215	Local Use Tax	2,429,271	1,500,000	2,575,603	1,750,000
4220	Road & Bridge Tax	238,617	225,000	238,000	225,000
4240	State Highway Maintenance	110,918	110,918	110,000	110,000
4260	Federal Grants	7,000	-	-	-
4296	Fire Training	-	-	7,990	-
		27,691,047	19,285,918	25,346,795	20,585,000
<b>Licenses</b>					
4320	Business Licenses	346,519	225,000	345,000	275,000
4330	Liquor Licenses	244,592	220,000	231,820	225,000
4340	Rental Property Licenses	131,698	95,000	130,000	110,000
4350	Contractor Licenses	49,025	45,000	35,000	35,000
4370	Taxi Cab Licenses	2,880	14,000	10,000	7,500
4380	Retail Gun Licenses	500	500	500	500
		775,213	599,500	752,320	653,000
<b>Permits</b>					
4400	Building Permits	1,238,261	750,000	800,000	750,000
4410	Certificate of Occupancy Permits	2,400	-	3,000	-
4460	Sign Permits	5,700	-	3,810	-
4470	Occasional Sales Permits	1,530	1,000	-	-
4480	Special Load Permits	7,140	5,000	2,810	3,000
		1,255,031	756,000	809,620	753,000
<b>Fines and fees</b>					
4500	Court Costs, Fees & Charges	245,084	200,000	200,000	200,000
4510	Compliance Ticket Fines	93,739	100,000	90,000	90,000
4520	Compliance - Red Light	192,968	262,500	10,000	175,000
4560	Forfeitures	32	-	153	-
4570	Non-bonafide Alarms	100,850	60,000	85,000	75,000

# 100 - General Fund

## 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Fines and fees</b>					
4599	Miscellaneous Fees	22,851	12,000	20,000	15,000
		655,525	634,500	405,153	555,000
<b>Charges for Services</b>					
4610	Refuse Collection	551,489	-	-	-
4623	Late Fees	2,905	10,000	2,500	2,500
4630	Resident Ambulance Fees	1,904,891	1,300,000	1,650,000	1,500,000
4631	Nonresident Ambulance Fees	584,781	450,000	541,959	475,000
4632	GEMT Reimbursements	1,592,262	687,665	797,906	725,000
4635	Zoning & Subdivision Fees	36,200	15,000	14,091	15,000
4640	Elevator Fees	43,275	25,000	36,000	27,500
4641	Plan Review Fees	95,252	-	50,000	-
4650	DPPD Secondary Employment Fees	22,108	50,000	49,905	50,000
4651	School Resource Officer Fees	150,104	80,000	91,828	80,000
4690	Other Charges for Services	5	-	-	-
		4,983,272	2,617,665	3,234,189	2,875,000
<b>Interest Income</b>					
4700	Interest Income	25,823	100,000	53,152	50,000
		25,823	100,000	53,152	50,000
<b>Miscellaneous Revenues</b>					
4750	Rental Income	76,958	56,197	56,197	56,197
4835	Vacation of Streets	-	-	-	-
4849	Miscellaneous Revenues	420,745	100,000	118,409	100,000
		497,703	156,197	174,606	156,197
<b>Other Financing Sources</b>					
4903	Transfer from TIF #3 Wille Road Fund	5,000	1,000	1,000	2,000
4906	Transfer from TIF #6 Mannheim/Higgins Fund	3,000	1,000	1,000	4,000
4907	Transfer from TIF #7 Mannheim/Higgins South Fund	13,000	10,000	10,000	17,000
4908	Transfer from TIF #8 Oakton Fund	43,000	36,000	36,000	46,000
4940	Transfer from Capital Projects Fund	25,000	-	-	-
4950	Transfer from Water/Sewer Fund	500,000	-	-	-
4954	Transfer from Metra Leased Parking Fund	5,000	5,000	5,000	-
		594,000	53,000	53,000	69,000
<b>Fund Total: General Fund</b>		<b>74,359,419</b>	<b>59,925,600</b>	<b>67,694,203</b>	<b>61,641,318</b>



**2023 Budget**  
**GENERAL FUND DEPARTMENTAL EXPENDITURES –**  
**HISTORICAL SUMMARY**

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Change
Elected Office Dept	727,228	792,372	739,852	689,391	739,718	0.0%
Legislative Dept	421,416	485,817	417,951	381,901	400,452	
City Clerk Dept	305,811	306,555	321,901	307,490	339,266	
City Manager Dept	3,482,370	3,649,212	5,026,876	4,422,661	5,105,272	1.6%
City Manager	438,200	448,227	1,302,008	986,920	1,158,890	
Legal	624,001	446,683	-	-	-	
Information Technology	1,046,838	1,130,563	1,719,128	1,533,064	1,842,861	
Media Services	494,735	717,095	978,100	947,643	966,819	
Human Resources	551,264	519,866	634,783	570,330	685,713	
Health & Human Services	327,332	386,779	392,857	384,704	450,989	
Finance Dept	1,165,167	1,200,068	1,450,430	1,316,417	1,392,510	-4.0%
Community Development Dept	2,468,004	2,343,715	2,813,838	2,643,287	3,118,520	10.8%
Building & Code Enforcement	1,803,098	1,821,570	1,938,495	1,981,421	2,106,527	
Planning & Zoning	392,588	379,236	458,983	503,443	418,443	
Economic Development	272,318	142,909	416,360	158,423	593,550	
Public Works Dept	10,638,462	9,238,797	9,630,221	9,245,529	11,019,033	14.4%
Public Works Administration	3,339,584	1,159,866	360,226	344,350	594,743	
Engineering	838,141	471,670	602,105	457,519	617,982	
GIS	253,726	223,995	270,150	258,950	277,150	
Street Maintenance	2,912,484	3,924,223	4,494,148	4,321,253	4,716,991	
Facilities / Grounds Maintenance	2,020,120	2,035,609	2,286,966	2,155,410	3,122,815	
Vehicle Maintenance	1,274,408	1,423,435	1,616,626	1,708,047	1,689,352	
Police Dept	24,142,816	24,448,227	26,301,641	26,575,851	27,331,822	3.9%
Police Administration	499,174	364,801	342,076	344,883	352,408	
Uniformed Patrol	14,208,415	15,338,620	16,177,444	16,658,281	16,316,402	
Criminal Investigation	4,347,584	4,410,515	4,893,949	4,866,044	5,075,810	
Support Services	5,087,643	4,334,291	4,888,172	4,706,643	5,587,202	
Emergency Management Agency	144,174	226	-	-	-	*
Fire Dept	21,256,626	22,984,204	24,980,230	24,544,649	24,728,788	-1.0%
Fire Administration	1,209,746	1,624,621	1,546,932	1,539,051	1,536,974	
Emergency Services	19,542,807	20,551,621	22,446,246	22,094,306	22,204,367	
Fire Prevention	503,901	641,798	808,050	727,677	807,703	
Emergency Management Agency	172	166,165	179,002	183,615	179,744	
Police & Fire Commission	31,847	111,936	112,570	91,570	142,170	26.3%
Overhead Expenditures	2,549,390	1,653,066	2,998,700	4,923,515	3,062,292	2.1%
<b>Total Expenditures</b>	<b>66,606,085</b>	<b>66,421,823</b>	<b>74,054,358</b>	<b>74,452,870</b>	<b>76,640,125</b>	3.5%
Less Transfers	1,850,000	900,000	1,900,000	4,000,000	2,000,000	
<b>Total Operating Expenditures</b>	<b>64,756,085</b>	<b>65,521,823</b>	<b>72,154,358</b>	<b>70,452,870</b>	<b>74,640,125</b>	3.4%

**2023 Budget**  
**ELECTED OFFICE**

---

**Mission Statement**

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

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Salaries	280,058	286,045	292,344	218,438	215,272	220,805
Benefits	226,757	234,890	258,312	257,299	254,059	238,088
Contractual Services	213,245	201,744	230,378	256,590	215,315	273,400
Commodities	4,254	4,548	10,001	7,525	4,745	7,425
Capital Outlay	654	-	1,336	-	-	-
<b>Total</b>	<b>724,968</b>	<b>727,227</b>	<b>792,371</b>	<b>739,852</b>	<b>689,391</b>	<b>739,718</b>

**Department Overview**

The Elected Office includes primarily the Mayor, eight Aldermen and the City Clerk. Each official is elected by the Des Plaines citizenry to a term of four years. The Department consists of two divisions: Legislative and the City Clerk’s Office.

*Legislative*

**Division Overview**

The Legislative Division works to address community concerns, considers and acts upon administrative recommendations, adopts an annual operating and capital budget, as well as ordinances and resolutions where appropriate. As representatives of the City, the primary responsibilities of the Legislative Division are to establish goals and policies that address community needs.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
City Council Meetings	Meetings Held	25	31	26
City Ordinances	Ordinances Proposed	58	60	70
	Ordinances Adopted	58	60	70
	Percentage of Ordinances & Amendments Adopted	100%	100%	100%

## 2023 Budget ELECTED OFFICE

---

### 2023 Goals and Objectives

1. Strive to implement the organization's goals adopted in the Strategic Plan:
  - a. Community Character
    - Sense of Community – Engage with residents, stakeholders and partners to enrich community and personal well-being.
    - Sense of Place - Enhance social spaces, connections and neighborhood vibrancy through infrastructure investments and other programs.
    - Spotlight on Des Plaines - Build our brand image and reputation through strategic marketing, storytelling and communications.
  - b. Re-imagined Growth
    - Downtown - Develop Downtown as a desirable destination for shopping, entertainment, dining and living.
    - Revitalization - Continue to maximize opportunities and implement strategies to advance economic development.
  - c. Infrastructure and Mobility
    - Infrastructure - Strategically plan and invest in capital improvements.
    - City Facilities - Invest in municipal facilities to support and advance service delivery and performance.
    - Transportation - Enhance connections, reduce congestion and improve safety.
  - d. Municipal Excellence
    - Strategic Leadership - Work as a team to effectively deliver on our mission, and position the City as a municipal leader.
    - Financial Stability - Continue to maintain focus and commitment to long-term fiscal planning and budgeting best practices.
    - Municipal Services - Deliver reliable, responsive, effective and efficient public services.





**2023 Budget**  
**ELECTED OFFICE -**  
**LEGISLATIVE**

---

**PERSONNEL EXHIBIT**

Department: Elected Office		Div: Legislative		Div. No: 10 - 110
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Mayor*				
Aldermen*				
Executive Secretary	1.00	0.00	0.00	
Total Full Time Equivalent (FTE) Employees:	1.00	0.00	0.00	

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

# 100-10-110 - Legislative 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	115,108	33,600	33,600	33,600
		115,108	33,600	33,600	33,600
<b>Taxes and Benefits</b>					
5200	FICA Contribution	9,089	3,862	2,766	3,862
5205	IMRF Contribution	8,598	-	-	-
5220	PPO Insurance Contribution	133,499	150,646	148,887	140,317
5230	Dental Insurance Contribution	7,211	8,382	8,381	7,780
5232	Vision Insurance Contribution	43	-	2	-
5235	Life Insurance Contribution	351	297	389	369
5240	Workers Compensation	224	84	86	84
5260	RHS Plan Payout	3,581	-	-	-
		162,595	163,271	160,511	152,412
<b>Other Employee Costs</b>					
5300	Mayoral Expenses	2,400	2,400	2,400	2,400 *
5305	Aldermanic Expenses	14,100	14,400	14,400	14,400 *
5310	Membership Dues	34,231	40,850	34,420	34,420 *
5320	Conferences	90	250	250	250 *
5335	Travel Expenses	-	200	-	200 *
		50,821	58,100	51,470	51,670
<b>Insurance</b>					
5535	Property & Liability Insurance	3,460	1,780	1,780	1,570
		3,460	1,780	1,780	1,570
<b>Contractual Services</b>					
6000	Professional Services	137,100	150,000	125,040	150,000 *
6015	Communication Services	5,214	7,500	7,500	7,500 *
		142,314	157,500	132,540	157,500
<b>Other Services</b>					
6110	Printing Services	3,293	1,500	750	1,500 *
		3,293	1,500	750	1,500
<b>Commodities</b>					
7000	Office Supplies	357	300	250	300
7120	Gasoline	-	100	-	100
7200	Other Supplies	531	700	500	700
7310	Publications	72	500	175	500 *
7320	Equipment < \$5,000	3,926	500	250	500
		4,886	2,100	1,175	2,100
<b>Other Expenses</b>					
7500	Postage & Parcel	-	100	75	100
7550	Miscellaneous Expenses	3,341	-	-	-
		3,341	100	75	100
<b>Division Total: Legislative</b>		<b>485,817</b>	<b>417,951</b>	<b>381,901</b>	<b>400,452</b>

# 100-10-110 - Legislative

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5300 - Mayoral Expenses	Per City Code \$200 per Month	2,400
Account: 5305 - Aldermanic Expenses	Per City Code \$150 per Month per Alderman	14,400
Account: 5310 - Membership Dues	Chamber of Commerce	370
	Chicago Metropolitan Agency for Planning	2,200
	Illinois Municipal League	3,500
	Metro Mayors Caucus	2,750
	Northwest Municipal Conference	25,600
Account: 5320 - Conferences	Elected Office Conferences	250
Account: 5335 - Travel Expenses	Mileage, Tolls, Parking	100
	Tollway I-Pass	100
Account: 6000 - Professional Services	Lobbyist	150,000
Account: 6015 - Communication Services	Cell Phones for Mayor and Alderman	7,500
Account: 6110 - Printing Services	Various Printing Items	1,500
Account: 7310 - Publications	IL Municipal League	500

**2023 Budget**  
**ELECTED OFFICE**

---

*City Clerk*

**Division Overview**

The Des Plaines City Clerk’s Office is a multi-faceted division that serves community residents and municipal departments alike. Its primary goal is to provide high quality customer service in a timely manner to the City Council, City Staff, the general public and governmental agencies.

The main responsibilities of the City Clerk are to retain and administer the corporate seal; maintain City records; and attend all City Council meetings while maintaining a full record of its proceedings.

In addition, the office is responsible for: retaining all 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; record documents with the Cook County Recorder’s office, maintaining and distributing the City street key; developing and arranging for the publication of legal notices; codifying ordinances, proofing and distributing supplements; administering oaths of office; advertising for bid and conducting bid openings, updating a listing of those persons required to file Statements of Economic Interest with the Cook County Clerk’s Office along with maintaining a permanent file of Disclosure Statements for all elected officials and pertinent commission and board members as mandated by the City of Des Plaines Ethics Ordinance; notifying board and commission members of Open Meetings Act requirements and training; computerizing records; processing and responding to Freedom of Information Act requests; assembling and distributing Welcome Packets and handling citizen inquiries and complaints.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
FOIA Requests	Requests Received	2,162	2323	2400
Notice of Legal Publication	Published Notices	28	22	20
BID / RFP Openings	Publicly held Openings	19	15	17
City Code Updates/Quarterly Supplements	City Code Updates	20	20	24
Welcome Packets	Distribution of Packets to New Residents	460	350	500



## **2023 Budget**

# **ELECTED OFFICE**

---

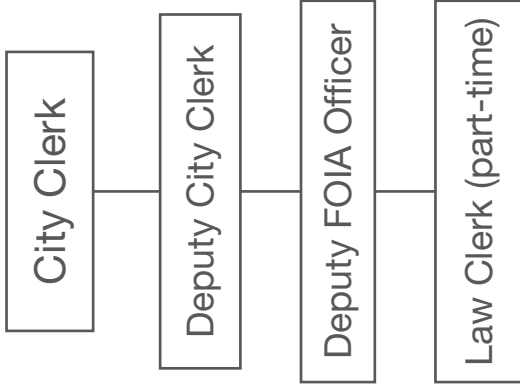
### **2022 Major Accomplishments**

1. Collaborated with the City Attorney and the GIS department to revise the City Ward Map Ordinance. Redistricting of the Wards was necessary due to the change in the totals from the 2020 Census.
2. Responded to the approximate 2,400 public requests for information through the Freedom of Information Act program within the legal timeframe.
3. The City Clerk's office worked with the Cook County Clerk's office and the State Board of Elections to prepare for the Consolidated General Election of April 3, 2023 for the offices of Alderman of Wards 2, 4, 6 and 8. The City Clerk's office registered voters and provided candidate information. Staff carried out these functions in an effective manner while maintaining the day-to-day operation of the City Clerk's office.
4. The City Clerk's office released various expired liens from the Cook County Recorder's office.

### **2023 Goals and Objectives**

1. The City Clerk's office will work together with the Cook County Clerk's office and the State Board of Elections to prepare for the Consolidated General Election of April 3, 2023 for the offices of Alderman of Wards 2, 4, 6 and 8. The City Clerk's office will register voters, certify ballots and provide election results.
2. Collaborate with City departments to establish a City-wide Retention Policy according to the Local Records Act.
3. Confirm all executed City documents are properly labeled and accessible to the public through Public Access City Council Archives in Laserfiche and the City's website.
4. Office staff will attend educational and professional development training to gain experience and knowledge to increase employee competency and effectiveness and contribute to their current work performance.

# CITY CLERK



**2023 Budget**  
**ELECTED OFFICE -**  
**CITY CLERK**

---

**PERSONNEL EXHIBIT**

Department: Elected Office		Div: City Clerk		Div. No: 10 - 120	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
City Clerk *					
Executive Assistant	2.00	2.00	2.00		
Part-Time Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>		
Total Full Time Equivalent (FTE) Employees:	2.50	2.50	2.50		

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

# 100-10-120 - City Clerk

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	160,801	165,018	164,536	169,938
5010	Temporary Wages	16,436	19,820	17,136	17,267
		177,237	184,838	181,672	187,205
<b>Taxes and Benefits</b>					
5200	FICA Contribution	12,932	14,141	13,663	14,321
5205	IMRF Contribution	16,189	12,451	12,413	10,656
5220	PPO Insurance Contribution	39,521	38,461	38,461	34,153
5225	HMO Insurance Contribution	22,416	24,179	24,179	22,254
5230	Dental Insurance Contribution	3,915	4,037	4,038	3,491
5232	Vision Insurance Contribution	260	258	269	248
5235	Life Insurance Contribution	185	187	216	235
5240	Workers Compensation	301	314	309	318
		95,718	94,028	93,548	85,676
<b>Other Employee Costs</b>					
5310	Membership Dues	775	645	645	645 *
5320	Conferences	1,988	1,500	1,500	1,500 *
5325	Training	30	500	100	500 *
5335	Travel Expenses	-	50	25	50 *
		2,793	2,695	2,270	2,695
<b>Insurance</b>					
5535	Property & Liability Insurance	1,190	1,360	1,360	1,210
		1,190	1,360	1,360	1,210
<b>Contractual Services</b>					
6000	Professional Services	2,603	8,700	7,700	8,700 *
6005	Legal Fees	9,254	-	-	25,000 *
6015	Communication Services	571	720	600	720 *
		12,428	9,420	8,300	34,420
<b>Other Services</b>					
6100	Publication of Notices	4,838	6,500	4,950	6,500 *
6110	Printing Services	236	6,000	3,000	5,650 *
6115	Licensing/Titles	50	125	85	125 *
6120	Recording Fees	2,561	4,000	1,200	2,500 *
6195	Miscellaneous Contractual Services	449	1,200	1,200	1,200 *
		8,134	17,825	10,435	15,975
<b>Repairs and Maintenance</b>					
6300	R&M Software	5,944	6,410	6,410	6,860 *
		5,944	6,410	6,410	6,860
<b>Commodities</b>					
7000	Office Supplies	967	1,500	900	1,500 *
7200	Other Supplies	205	2,500	1,900	2,500 *
7300	Uniforms	172	300	300	300 *
7310	Publications	66	75	75	75 *
7320	Equipment < \$5,000	214	250	130	250 *
		1,623	4,625	3,305	4,625
<b>Other Expenses</b>					
7500	Postage & Parcel	152	600	100	500 *
7550	Miscellaneous Expenses	-	100	90	100 *
		152	700	190	600

# 100-10-120 - City Clerk

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	1,336	-	-	-
		1,336	-	-	-
<b>Division Total: City Clerk</b>		<b>306,555</b>	<b>321,901</b>	<b>307,490</b>	<b>339,266</b>



# 100-10-120 - City Clerk

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	International Institute of Municipal Clerks	445
	Municipal Clerks North & Northwest	40
	Municipal Clerks of Illinois	160
Account: 5320 - Conferences	IML Conference	300
	MCI Institute Springfield	1,200
Account: 5325 - Training	IIMC and MCI webinars	400
	Municipal Clerk's Association North & Northwest	100
Account: 5335 - Travel Expenses	MCI and Seminar Training	50
Account: 6000 - Professional Services	Codification	8,200
	Hosting Fee	500
Account: 6005 - Legal Fees	Consolidated General Election	25,000
Account: 6015 - Communication Services	Cell Phone Service	720
Account: 6100 - Publication of Notices	Publication of Notices	6,500
Account: 6110 - Printing Services	City Maps, Welcome Pack Folders and Envelopes	5,650
Account: 6115 - Licensing/Titles	Two American Association of Notaries	125
Account: 6120 - Recording Fees	Misc Recording of Documents	500
	Rear Yard Drainage	500
	Recording of Consent Agreements in Zoning Cases	500
	Recording of Subdivisions	1,000
Account: 6195 - Miscellaneous Contractual Services	Shred-it Service	1,200
Account: 6300 - R&M Software	FOIA Software Maintenance	6,860
Account: 7000 - Office Supplies	Card Stock for Welcome Packets and Envelope Labels	500
	Copy paper, binders, folders, pens	750
	Sanitizer, counter wipes, masks	250
Account: 7200 - Other Supplies	Chair Mats	250
	Hinkley Water	500
	Other Supplies	1,750
Account: 7300 - Uniforms	Office uniforms for four employees	300
Account: 7310 - Publications	Journal Subscription	75
Account: 7320 - Equipment < \$5,000	Phone Equipment	250
Account: 7500 - Postage & Parcel	Parcel Postage	500
Account: 7550 - Miscellaneous Expenses	NWMC Dinner	100

Page Intentionally Left Blank

**2023 Budget**  
**CITY MANAGER**

---

**Mission Statement**

The mission of the City Manager’s Office is to effectively and responsibly manage the City’s departments while promoting the highest standard of excellence and innovation within all areas of City governance.

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Salaries	1,567,156	1,509,397	1,538,436	2,073,543	1,762,329	2,029,875
Benefits	467,649	542,444	523,084	654,833	606,345	546,699
Contractual Services	1,525,315	1,349,054	1,475,220	2,185,235	1,854,122	2,407,423
Commodities	75,408	51,767	71,586	92,515	104,598	104,525
Capital Outlay	91,268	29,709	40,887	20,750	95,267	16,750
<b>Total</b>	<b>3,726,796</b>	<b>3,482,371</b>	<b>3,649,213</b>	<b>5,026,876</b>	<b>4,422,661</b>	<b>5,105,272</b>

**Department Overview**

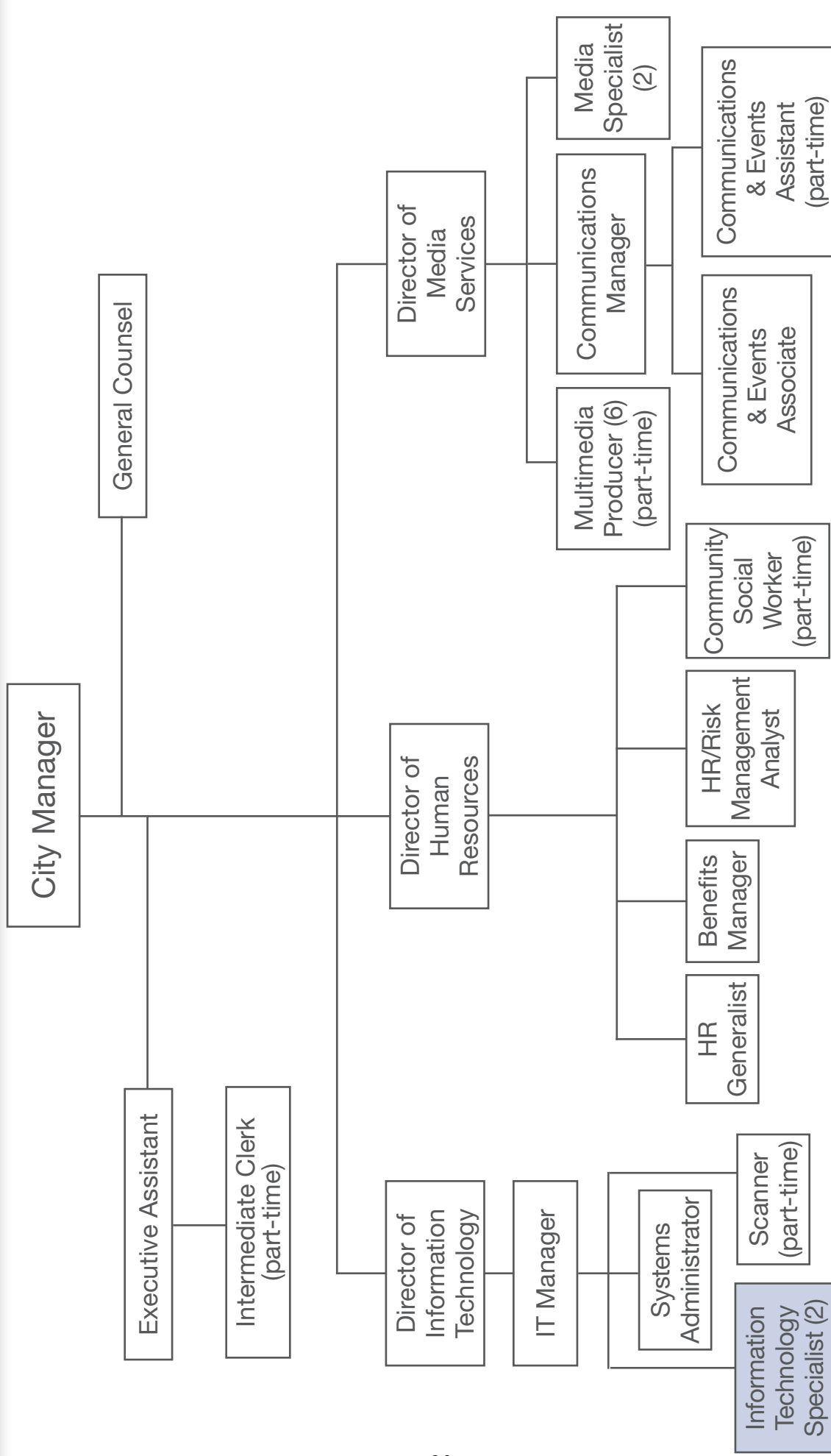
The City Manager's Office is responsible for the overall management of the City's departments and provides other administrative services. The Department consists of six divisions: City Manager, Information Technology, Legal, Media Services, Human Resources, and Health and Human Services.

*City Manager*

**Division Overview**

The primary responsibilities of the City Manager’s Office are to prepare, submit and administrate the City's operating and capital budgets; monitor and evaluate the performance of department heads; respond to citizen requests; and coordinate the preparation of the City Council meeting agendas. The main objectives of the Division are to ensure the implementation of the City Council's goals, policies, and directives; advise and make recommendations to the Council; work with departments to ensure that goals are met and that services are provided within budget and time allocations; establish and implement policies that enhance the effectiveness and efficiency of the organization; and provide leadership and support to City staff. Beginning in the 2022 Budget, based on the reorganization of various departments and divisions, the legal services expenses have been merged into the City Manager’s budget.

# CITY MANAGER'S OFFICE



**2023 Budget**  
**CITY MANAGER**

---

**PERSONNEL EXHIBIT**

Department: City Manager		Div: City Manager		Div. No: 20 - 210	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
City Manager	1.00	1.00	1.00		
Director of Special Operations *	1.00	0.00	0.00		
Executive Assistant	1.00	1.00	1.00		
Part-Time	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>		
Total Full Time Equivalent (FTE) Employees:	3.75	2.75	2.75		

\* Position reallocated to Community Development Department -  
 Bldg & Code Enforcement Division.



# 100-20-210 - City Manager

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	327,531	487,159	344,610	358,189
5010	Temporary Wages	-	31,200	-	44,187
		327,531	518,359	344,610	402,376
<b>Taxes and Benefits</b>					
5200	FICA Contribution	18,520	30,324	28,052	23,480
5205	IMRF Contribution	34,251	40,588	26,654	23,282
5220	PPO Insurance Contribution	25,830	47,693	29,079	25,297
5225	HMO Insurance Contribution	15,487	16,705	16,705	15,375
5230	Dental Insurance Contribution	2,394	3,596	2,737	2,345
5232	Vision Insurance Contribution	210	289	227	201
5235	Life Insurance Contribution	188	288	245	235
5240	Workers Compensation	557	881	579	684
5260	RHS Plan Payout	14,359	13,350	14,359	15,150
		111,795	153,714	118,637	106,049
<b>Other Employee Costs</b>					
5310	Membership Dues	1,951	2,200	2,163	2,200 *
5320	Conferences	30	1,500	750	1,500 *
5325	Training	-	1,250	750	1,250 *
5335	Travel Expenses	-	100	-	100 *
		1,981	5,050	3,663	5,050
<b>Insurance</b>					
5535	Property & Liability Insurance	2,810	2,810	2,810	5,840
		2,810	2,810	2,810	5,840
<b>Contractual Services</b>					
6000	Professional Services	1,127	20,000	7,500	20,000 *
6005	Legal Fees	128	390,000	345,000	402,000 *
6009	Legal Fees - Admin Hearings/Prosecutions	-	55,500	44,200	55,500 *
6010	Legal Fees - Labor & Employment	-	150,000	115,000	150,000 *
6015	Communication Services	509	775	550	775 *
		1,763	616,275	512,250	628,275
<b>Other Services</b>					
6110	Printing Services	60	150	100	150 *
6195	Miscellaneous Contractual Services	180	1,250	750	1,250
		240	1,400	850	1,400
<b>Commodities</b>					
7000	Office Supplies	1,020	1,400	1,350	1,400 *
7200	Other Supplies	818	600	600	600
7300	Uniforms	-	500	500	500
7310	Publications	66	750	250	750 *
7320	Equipment < \$5,000	-	-	-	-
		1,903	3,250	2,700	3,250
<b>Other Expenses</b>					
7500	Postage & Parcel	-	400	150	400 *
7550	Miscellaneous Expenses	204	750	250	750 *
		204	1,150	400	1,150
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	-	-	1,000	5,500
		-	-	1,000	5,500
<b>Division Total: City Manager</b>		<b>448,227</b>	<b>1,302,008</b>	<b>986,920</b>	<b>1,158,890</b>

# 100-20-210 - City Manager

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Illinois City Managers Assoc (ILCMA)	550
	Illinois Metro Managers Assoc (IAMMA)	150
	International City Managers Assoc (ICMA)	1,500
Account: 5320 - Conferences	Conference	1,500
Account: 5325 - Training	Clerical Training	250
	Professional Development/Certification	1,000
Account: 5335 - Travel Expenses	Parking, Tolls, Train, Tickets, Etc.	100
Account: 6000 - Professional Services	Marketing Efforts	5,000
	Misc Subject Matter Experts	15,000
Account: 6005 - Legal Fees	General Counsel Billings	234,000
	Outside Counsel Billings	168,000
Account: 6009 - Legal Fees - Admin Hearings/Prosecutions	Administrative Hearing Officer	12,500
	City Prosecutor	43,000
Account: 6010 - Legal Fees - Labor & Employment	Outside Counsel for Labor & Employment Matters	150,000
Account: 6015 - Communication Services	Cell Phone Service	775
Account: 6110 - Printing Services	Print Projects & Informational Packets	150
Account: 7000 - Office Supplies	Paper, Pens, Pencils, Etc	1,400
Account: 7310 - Publications	Professional Journals, Publications, Etc.	750
Account: 7500 - Postage & Parcel	Fedex, Special Delivery, Etc.	150
	Postage - Certified Mail, Fed Ex, etc.	250
Account: 7550 - Miscellaneous Expenses	Misc Exp Related to City Business	750

*Legal*

**Division Overview**

The primary responsibilities of the Legal Division are to render advice, issue opinion letters, prepare and negotiate contracts and agreements, prepare ordinances and resolutions, and defend the City in various courts and other disputes. Beginning with the 2021 fiscal year, the Legal Division budget has been merged under the City Manager's Division.

**2023 Budget**  
**CITY MANAGER -**  
**LEGAL**

---

**PERSONNEL EXHIBIT**

Department: City Manager		Div: Legal		Div. No: 20 - 220	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Executive Secretary	0.00	0.00	0.00		
Part-Time Law Clerk	0.50	0.00	0.00		
Total Full Time Equivalent (FTE) Employees:	0.50	0.00	0.00		

# 100-20-220 - Legal

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Insurance</b>					
5535	Property & Liability Insurance	2,870	-	-	-
		2,870	-	-	-
<b>Contractual Services</b>					
6005	Legal Fees	277,952	-	-	-
6009	Legal Fees - Admin Hearings/Prosecutions	45,063	-	-	-
6010	Legal Fees - Labor & Employment	120,798	-	-	-
		443,813	-	-	-
<b>Division Total: Legal</b>		<b>446,683</b>	<b>-</b>	<b>-</b>	<b>-</b>



*Information Technology*

**Division Overview**

The primary responsibilities of the Information Technology Division are to provide day to day support and 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 specialized applications used throughout various City departments. The division also supports a mobile workforce through a fleet of Verizon Wireless cellular telephones, tablets, and ruggedized notebooks.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Infrastructure Availability	Datacenter Uptime Peak Hours	98%	99%	99%
	Datacenter Uptime Non-Peak Hours	96%	98%	98%
Application Availability	Application Uptime Peak Hours	98%	99%	99%
	Application Uptime Non-Peak Hours	97%	97%	97%
Service / Incident Requests	Service / Incidents Requests Received	2,976	3,572	4,162
	Service / Incidents Requests Completed	2,838	3,262	3,750

**2022 Major Accomplishments**

1. Successfully completed all employee migrations of the Microsoft Office 365 Outlook to the hosted environment.
  - a. Migrated over 350 employees to the City’s new hosted tenant.
  - b. Deployed the Outlook client to all City employees that have a City issued smart phone.
2. Successfully decommissioned remaining 911 circuits within a specified window in anticipation of the 2<sup>nd</sup> floor Media renovation project that included a new control room.
  - a. Wheeling informed the City of Des Plaines that it no longer required the use of the City’s 911 datacenter as a backup datacenter.
  - b. Engaged with ChiComm to identify and remove all remaining unused circuits, consoles, and equipment on the 2<sup>nd</sup> floor and 6<sup>th</sup> floor.
  - c. Required Fire Radio equipment was relocated to the basement telecommunication room.

## 2023 Budget

# CITY MANAGER

---

3. Successfully implemented the Wireless Mesh Network.
  - a. The City can now tie into the wireless network, utilize the bandwidth, and save costs by eliminating circuits for specific facilities.
  - b. As the IT and PW departments add additional equipment to the wireless network, the network will have a greater reach.
4. Successfully installed Cisco's Duo Multi-factor authentication for remote workers.
  - a. Multi-factor authentication strengthens the City's Security posture by requiring employees working from home to authenticate.
  - b. This process helps to limit external vulnerabilities.
5. Successfully completed a cybersecurity audit by the Federal Government's Cybersecurity and Infrastructure Security Agency (CISA).
  - a. The City of Des Plaines did very, very well with minimal items to address.
  - b. CISA tested the City's internal security by conducting a test with 23 different threats (payloads), all of which were stopped.
6. Successfully blocked over 20 million detected threats.
7. Successfully rewired City Hall's 4<sup>th</sup> floor with new Cat6 and fiber cables.

## 2023 Goals and Objectives

1. Continue with the Computer Replacement Program, which will focus on removing and recycling additional outdated technology, while replacing it with new technology; on a yearly basis.
2. Continue ongoing support services for the City of Des Plaines, and where applicable, ensure technology is current and operational, in addition to addressing the City's service / incident requests.
3. Continue to implement applications (MS SharePoint, EnerGov and Executime) designed to deliver enhanced / efficient services to City employees and provide greater customer service for the City's residents.
4. Continue to strengthen the City's cyber security posture with the implementation of new technology (hardware / software) and policy adjustments.

**2023 Budget**  
**CITY MANAGER -**  
**INFORMATION TECHNOLOGY**

---

**PERSONNEL EXHIBIT**

Department: City Manager Div: Information Technology Div. No: 20 - 230			
Title	Authorized Positions		
	2021 Budget	2022 Budget	2023 Budget
Director of Information Technology	1.00	1.00	1.00
Senior Network Engineer	1.00	0.00	0.00
IT Manager *	0.00	1.00	1.00
System Administrator	0.00	1.00	1.00
Information Technology Specialist	2.00	2.00	2.00
Part-Time Scanner	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Equivalent (FTE) Employees:	5.00	6.00	6.00

\* Not a new position, reclassification based on area of responsibility.

# 100-20-230 - Information Technology

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	443,429	533,522	506,311	565,709
5010	Temporary Wages	13,912	28,182	15,120	33,559
5020	Overtime - Non Supervisory	18,906	17,000	17,247	18,500
		476,247	578,704	538,678	617,768
<b>Taxes and Benefits</b>					
5200	FICA Contribution	35,782	42,959	40,809	45,843
5205	IMRF Contribution	45,984	41,775	41,287	36,576
5220	PPO Insurance Contribution	43,237	67,291	67,291	42,346
5225	HMO Insurance Contribution	18,838	16,384	16,384	15,080
5230	Dental Insurance Contribution	3,492	4,522	4,522	3,139
5232	Vision Insurance Contribution	318	375	388	283
5235	Life Insurance Contribution	375	475	580	608
5240	Workers Compensation	803	955	894	1,019
5260	RHS Plan Payout	6,893	4,800	6,893	7,275
		155,723	179,536	179,048	152,169
<b>Other Employee Costs</b>					
5310	Membership Dues	40	119	119	119 *
5320	Conferences	30	1,500	1,500	1,500
5325	Training	-	3,500	3,500	10,000 *
		70	5,119	5,119	11,619
<b>Insurance</b>					
5535	Property & Liability Insurance	7,090	4,750	4,750	6,460
		7,090	4,750	4,750	6,460
<b>Contractual Services</b>					
6000	Professional Services	55,944	361,764	207,964	296,764 *
6015	Communication Services	7,977	11,792	11,792	11,928 *
		63,922	373,556	219,756	308,692
<b>Other Services</b>					
6105	Records Preservation	-	25,000	25,000	25,000 *
6110	Printing Services	1,443	-	-	-
6195	Miscellaneous Contractual Services	1,430	6,711	6,711	6,711 *
		2,873	31,711	31,711	31,711
<b>Repairs and Maintenance</b>					
6300	R&M Software	283,097	378,057	378,057	504,667 *
6305	R&M Equipment	100,469	109,995	109,995	158,725 *
		383,565	488,052	488,052	663,392
<b>Commodities</b>					
7000	Office Supplies	89	600	600	600 *
7005	Printer Supplies	8,597	15,000	15,000	15,000 *
7035	Supplies - Equipment R&M	279	1,000	1,000	1,000 *
7200	Other Supplies	765	-	1,200	1,200
7320	Equipment < \$5,000	31,342	21,000	27,500	28,000 *
		41,073	37,600	45,300	45,800
<b>Other Expenses</b>					
7500	Postage & Parcel	-	100	650	250 *
		-	100	650	250
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	-	20,000	20,000	5,000 *
		-	20,000	20,000	5,000
<b>Division Total: Information Technology</b>		<b>1,130,563</b>	<b>1,719,128</b>	<b>1,533,064</b>	<b>1,842,861</b>

# 100-20-230 - Information Technology

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Amazon Prime Membership	119
Account: 5325 - Training	IT Specialized Training	10,000
Account: 6000 - Professional Services	EnerGov Implementation (Carryover)	228,800
	Executime (Carryover)	30,464
	Firewall/ Security/ Datacenter	12,500
	Logos FIN/ HR/ CED/ PW	12,500
	Professional Services Agreement	12,500
Account: 6015 - Communication Services	AT&T	2,196
	Cell Hotspot IT Department	912
	Division Cell Phones - Verizon	3,600
	Division Replacement Cell Phones	2,400
	GX440 Wireless - IT Department	456
	Sprint	2,364
Account: 6105 - Records Preservation	External Scanning Services	25,000
Account: 6195 - Miscellaneous Contractual Services	EDC - Electronic Directory	475
	GoDaddy SSL Certificates	3,000
	GoToMeeting	236
	Network Solutions Domains	3,000
Account: 6300 - R&M Software	Automate (Help Systems)	700
	Blue Lake Laserfiche Import Utility	175
	BlueBeam Plan Review and Prime Software	6,000
	Cisco Software Maintenance	16,500
	Crush File Transfer Protocol (FTP)	500
	Hosted Telephone System	100,000
	IT Service Desk Application	6,500
	Laserfiche Server & User Licenses	11,930
	MAS 360 - Verizon Remote Application	2,700
	MS Enterprise Agreement Core Cal, Server, SQL	98,762
	MS Enterprise Agreement True Up	15,000
	NeoGov Insight	9,900
	NeoGov Onboarding	10,000
	Netmotion	7,000
	Tyler Technologies EnerGov Software	45,000
	Tyler Technologies Executime Software	12,000
Tyler Technologies FM/HR/BA/eSuite	142,000	
VMWare Hosts and Server	20,000	



# 100-20-230 - Information Technology

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6305 - R&M Equipment	Barracuda 995 Backup Updates / Instant Replacement	67,500
	Barracuda O365 Archiver	36,950
	Barracuda Spam Filter Update / Instant Replacement	1,975
	Beyond Trust (Bomgar) Remote Access	3,750
	Beyond Trust (PAM)	3,750
	Cisco Smartnet - Wireless, Switches, Blades	16,000
	Data Center Server Maintenance (Curvature)	1,450
	Dell Sonic Wall	2,100
	General Fax & Copier Repairs	1,000
	Nimble Storage	10,000
	Palo Alto - Threat Prevention Subscription	3,250
	Palo Alto Premium Support	4,500
	Palo Alto URL Filtering Subscription	3,250
	Palo Alto WildFire Subscription	3,250
Account: 7000 - Office Supplies	Office Supplies	600
Account: 7005 - Printer Supplies	Printer/Copier Toner & Ink	15,000
Account: 7035 - Supplies - Equipment R&M	Maintenance Parts & Supplies	1,000
Account: 7320 - Equipment < \$5,000	Miscellaneous Cables (Cat 6, USB, HDMI, Power)	4,000
	Miscellaneous Computer (Adapters, Readers, Bags)	4,000
	Miscellaneous Equipment (Hard Drives, DVDs)	4,000
	Miscellaneous Monitors (TVs, Mounts, Stands, Arms)	4,000
	Miscellaneous Network (Adapters, Hubs, Mounts)	4,000
	Replacement iPhone Equipment (Cases, Chargers)	4,000
	Replacement Keyboards, Mice, Web Cams, Chargers	4,000
Account: 7500 - Postage & Parcel	Parts Returns Etc.	250
Account: 8010 - Furniture & Fixtures	IT Department Furniture	5,000

**2023 Budget**  
**CITY MANAGER**

---

*Media Services*

**Division Overview**

The Media Services Division consists of the Director, Media Specialist, Communications and Events Associate, Communications Manager and Part-Time Media Crew. The Division is responsible for supporting internal and external communications and engagement, as well as public and media relations on behalf of the City. The Division is also responsible for identifying new communications and engagement trends, enhancements, maintaining the integrity of the City’s “Brand,” and organizing City-sponsored events and festivals.

The Division uses all of the tools in the communications toolbox – website, DPTV, E-News, social media, local media, electronic signs, meetings and more – to position the City as a trusted, credible source of relevant and timely news and information for residents, businesses and stakeholders.

The Communications Manager works proactively with the Director of Media Services to support all communications initiatives. This role also plans, strategizes, and coordinates City-sponsored community events to enhance and strengthen a sense of community, support local businesses, and promote Des Plaines as a destination for potential residents and businesses.

The Media Specialist manages and maintains a production studio on the 2<sup>nd</sup> floor of City Hall, produces video content for use on cable access, the website, social media and more, and handles cable-related complaints.

The Communications and Events Associate develops and executes City-sponsored community events to enhance and strengthen a sense of community. This role also supports communications initiatives, particularly digital media.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Publications	Publications Produced	1	3	3
Meeting Broadcasts	Meetings Broadcasted	26	26	26
Video Programs produced	PSAs and other original programming	23	55	52
	DPTV Ch. 17 Live Stream	2,672	3,200	1,412*
	DPTV Meetings On-Demand	2,275	3,389	3,194
	YouTube	11.2K	14.7K	32,500
City Website	Page Users	181,155	199,310*	200,000
DP 311	DP 311 Submissions	865	936	982
Social Media	Active Social Media Accounts	4	7	7
City E-News	City E-newsletters sent	N/A	18	34
E-News Subscribers	Number of Subscribers to All Topics	2,485	5,427	8,500

**\*Please note the launch of the new website in 2021 may have contributed to this number and potentially impacted the statistics.**

## **2022 Major Accomplishments**

1. In October of 2021, The City Council awarded a contract to Key Code for Phase 1 of the Media Services control room upgrades. The equipment upgrades will resolve past production issues and maintain reliability for the next five to eight years. Additional analysis revealed that the second floor – which previously housed the 911 Dispatch Center and was vacant - would be a more suitable location for the Media Services Control Room. The space that housed the 911 server room has an independent cooling system, which is required for the control room. The Media Specialist managed the project with the vendor to relocate and install the equipment to the new facility on the second floor with minimal interruptions to live meeting broadcasts. The Media Specialist and crew participated in robust training on the new machines and spent 40 hours troubleshooting potential pitfalls with the equipment to ensure seamless operations. Use of the new control room began in March and we've seen a variety of improvements. Aging and legacy equipment has been replaced with stable technology which will provide a solid foundation for the future. The new workflow also transitioned all equipment to a digital based design which removed the need for unnecessary conversions, which improves efficiency and reliability. The redesign of the racks and control room makes the space more usable and conducive through broadcast productions.
2. After a two-year hiatus on most events, Media Services successfully executed three summer events in the span of just three weeks. Taste of Des Plaines was held in downtown Des Plaines on Father's Day weekend. The event featured ten local food vendors and two beer tents. Because of the local excitement around the event, we welcomed thousands of visitors over two days and experienced one of our most successful events in recent history. Our returning food vendors (from 2019) saw approximately a 144% total increase in sales. Feedback from vendors, partner organizations and the general public was resoundingly positive and we look forward to an even better event in 2023. Just two weeks later, the City hosted a community fireworks display at Oakton Community College. Full parking lots and positive feedback from attendees all indicated another successful event. We capped off the holiday weekend with the return of the beloved Independence Day Parade on Center Street. Thousands of spectators lined the route to cheer on local organizations and celebrate our community.

**2023 Goals and Objectives**

1. Media Services will continue to grow its communications and engagement program to advance its goal of positioning the City as a trusted, credible source of relevant and timely news and information for residents, businesses and stakeholders. The Division will continue to keep the public updated on City news, major announcements, events, Council decisions, opportunities to share opinions, City services and programs, departments' efforts to improve our community, and the work of our partners. Media Services will develop and implement special events in support of the City's Strategic Plan, Strategy 1, to plan engaging community events and festivals.
2. Media Services will manage the implementation of the capital plan for additional equipment upgrades for meeting and video production.

**2023 Budget**  
**CITY MANAGER -**  
**MEDIA SERVICES**

---

**PERSONNEL EXHIBIT**

Department: City Manager		Div: Media Services		Div. No: 20 - 240	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Director of Media Services	1.00	1.00	1.00		
Senior Communications Coordinator	1.00	0.00	0.00		
Communications Manager *	0.00	1.00	1.00		
Media Specialist **	1.00	1.00	2.00		
Communications and Events Associate	0.00	1.00	1.00		
Executive Secretary	0.00	1.00	0.00		
Part-Time Media Crew	<u>2.50</u>	<u>2.75</u>	<u>2.75</u>		
Total Full Time Equivalent (FTE) Employees:	5.50	7.75	7.75		

\* Not a new position, reclassification based on area of responsibility.

\*\* Not a new position, reclassification based on area of responsibility.



# 100-20-240 - Media Services

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	269,491	421,040	405,030	435,243
5010	Temporary Wages	81,154	130,189	87,915	123,087
5020	Overtime - Non Supervisory	-	1,500	161	1,500
		350,644	552,729	493,106	559,830
<b>Taxes and Benefits</b>					
5200	FICA Contribution	26,403	42,170	38,449	42,710
5205	IMRF Contribution	28,134	32,968	33,351	28,291
5220	PPO Insurance Contribution	32,096	68,673	46,051	44,102
5225	HMO Insurance Contribution	12,542	24,179	32,372	29,794
5230	Dental Insurance Contribution	2,647	5,793	4,592	3,937
5232	Vision Insurance Contribution	176	295	256	236
5235	Life Insurance Contribution	273	499	631	526
5240	Workers Compensation	586	936	743	949
5260	RHS Plan Payout	18,600	-	33,124	-
		121,457	175,513	189,569	150,545
<b>Other Employee Costs</b>					
5310	Membership Dues	2,183	1,647	1,647	1,647 *
5320	Conferences	140	3,000	1,000	3,000 *
5325	Training	70	1,000	600	1,000 *
5335	Travel Expenses	-	500	430	500 *
		2,393	6,147	3,677	6,147
<b>Insurance</b>					
5535	Property & Liability Insurance	3,550	2,600	2,600	3,680
		3,550	2,600	2,600	3,680
<b>Contractual Services</b>					
6000	Professional Services	1,142	23,000	10,500	23,000 *
6015	Communication Services	2,360	2,500	2,500	3,500 *
		3,501	25,500	13,000	26,500
<b>Other Services</b>					
6108	Public Relations & Communications	17,756	10,500	10,500	10,500 *
6110	Printing Services	25,886	25,000	25,000	27,000 *
6115	Licensing/Titles	4,631	5,600	5,600	5,975 *
6195	Miscellaneous Contractual Services	117,043	73,598	79,956	118,992 *
		165,316	114,698	121,056	162,467
<b>Repairs and Maintenance</b>					
6305	R&M Equipment	1,060	55,963	2,000	2,500 *
		1,060	55,963	2,000	2,500
<b>Subsidies and Incentives</b>					
6535	Subsidy - Youth Commission	3,812	15,000	12,500	15,000 *
		3,812	15,000	12,500	15,000
<b>Commodities</b>					
7000	Office Supplies	532	400	400	400 *
7200	Other Supplies	532	400	871	600 *
7300	Uniforms	87	500	500	500 *
7310	Publications	801	1,400	1,400	1,400 *
7320	Equipment < \$5,000	7,691	5,000	10,253	5,000 *
		9,643	7,700	13,424	7,900
<b>Other Expenses</b>					
7500	Postage & Parcel	12,789	14,000	14,000	18,500 *
7550	Miscellaneous Expenses	2,041	7,500	8,444	7,500 *
		14,830	21,500	22,444	26,000

# 100-20-240 - Media Services

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8000	Computer Software	20	-	-	-
8010	Furniture & Fixtures	519	750	750	750 *
8015	Equipment	40,348	-	73,517	5,500 *
		40,887	750	74,267	6,250
<b>Division Total: Media Services</b>		<b>717,095</b>	<b>978,100</b>	<b>947,643</b>	<b>966,819</b>

# 100-20-240 - Media Services

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Engaging Local Gov Leaders (ELGL) - 10 members	450
	Gov. Social Media Group (GSM)	79
	Group membership City/County Communic & Marketing Assn (3CMA)	845
	ILCMA	193
	Sam's Club Direct	80
Account: 5320 - Conferences	3CMA National Conference (2 members)	3,000
Account: 5325 - Training	Professional Training	1,000
Account: 5335 - Travel Expenses	Miscellaneous Travel	500
Account: 6000 - Professional Services	Marketing Plan and Implementation	15,000
	Specialized Professional Services	8,000
Account: 6015 - Communication Services	Verizon Wireless Cell Phone and Hot Spot Service	3,500
Account: 6108 - Public Relations & Communications	Digital Advertising Campaigns	1,000
	Event & Display Enhancements	1,000
	Public Outreach - Giveaways	2,000
	Special Sections/Ads	6,500
Account: 6110 - Printing Services	Community Calendar	12,000
	Des Plaines Access Point Magazine - Two Issues	12,000
	Informational Brochures, Fliers, Posters	3,000
Account: 6115 - Licensing/Titles	American Society of Composers, Authors and Publishers	800
	APM Music	2,600
	Broadcast Music, Inc.	700
	FAA registration for drone	175
	SESAC, Inc.	1,700
Account: 6195 - Miscellaneous Contractual Services	Adobe Creative Cloud - Three Subscriptions	5,000
	Archive Social - Social Media Archiving Services	4,000
	AVI Council Chamber AV Support Annual Subscription	6,050
	Canva Pro Graphic Design System Annual Subscription	420
	Champ/EarthChannel Web Video Streaming and Archiving Services	7,495
	DP311 Request System Annual Services	9,000
	EarthCam	6,195
	EDC- Support for lobby display monitor	379
	Engineering Support for Control Room Equipment	5,000
	Envato Elements Design/Images Subscription	200
	Granicus Desplaines.org hosting & GovDelivery ENews	24,000
	Issuu Online PDF display tool	420
	Monsido Website Analytics/Accessibility tool	4,500
	Powtoon Video Animation Annual Subscription	708
	QR Code Generator	100
	Service Request Software Replacement	35,000
	Survey Monkey Annual Subscription	375
	Translation Services	10,000
	Zoom	150
Account: 6305 - R&M Equipment	Repair & Maintenance of Media Equipment	2,500

## 100-20-240 - Media Services 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6535 - Subsidy - Youth Commission	Additional Funding for Youth Commission	8,000
	Baseline Budget for Youth Commission	7,000
Account: 7000 - Office Supplies	Specialty Paper, Pens, Binders, Pencils, Etc	400
Account: 7200 - Other Supplies	Equipment Supplies - Video, Media, Connectors, etc.	600
Account: 7300 - Uniforms	Uniforms for Media Crew & Full-Time Event Coordinator	500
Account: 7310 - Publications	Technical & News Publications Subscriptions	1,400
Account: 7320 - Equipment < \$5,000	Miscellaneous Audio, Video, & Camera Equipment	5,000
Account: 7500 - Postage & Parcel	Access Point Magazine - Two Issues	12,000
	Community Calendar Postage	4,500
	Miscellaneous Postage	2,000
Account: 7550 - Miscellaneous Expenses	Miscellaneous Marketing & PR	7,500
Account: 8010 - Furniture & Fixtures	Miscellaneous Replacement Furniture	750
Account: 8015 - Equipment	Windows (PC) Editing Station	5,500

**2023 Budget**  
**CITY MANAGER**

---

*Human Resources*

**Division Overview**

The Human Resources Division is responsible for delivering services and functions to maximize the efficiency and effectiveness of the organization’s largest operating expense, human capital. The Division also is responsible for Risk Management which means staff work to identify, analyze and treat loss exposures to mitigate the adverse effects of losses or prevent them from occurring. The Human Resources Division consists of four full-time employees: Director of Human Resources, Benefits Manager, Management Analyst of HR/Risk and a Human Resource Generalist.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Recruitment	Job Postings	24	25	42
Recruitment	New employee on-boarding processes	33	48	75
Employee Relations	Employee off-boarding processes	62	86*	50
Benefits Administration	FMLA Leaves managed	33	34	34
Claims Administration	Property, Automotive and Liability Claims filed	29	35	20
Claims Administration	Worker’s Compensation Claims Filed (workplace injuries)	24	32	22
Claims Administration	Claims reviewed internally and resolved without claim being filed	69	70	65

\* Includes the transition of 31 Crossing Guards to a new vendor.

**2022 Major Accomplishments**

1. Implemented a new electronic Personnel Action Form.
2. Streamlined non-public safety recruitment processes.
3. Assisted Police and Fire in reviewing their recruitment processes, developed and implemented recommendations to the Board of Fire and Police Commissioners for consideration and approval.

**2023 Goals and Objectives**

1. Digitize employee personnel files resulting in the centralization of records.
2. Assist Emergency Management with the redevelopment of a safety manual for City Hall.
3. Train the City’s supervisory staff on the basics and updates to the Family and Medical Leave Act (FMLA) and the City’s policy and procedures.

**2023 Budget**  
**CITY MANAGER -**  
**HUMAN RESOURCES**

---

**PERSONNEL EXHIBIT**

Department: City Manager		Div: Human Resources		Div. No: 20 - 250	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Director of Human Resources	1.00	1.00	1.00		
Benefits Manager	1.00	1.00	1.00		
Management Analyst - HR/Risk	1.00	1.00	1.00		
Human Resource Generalist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>		
Total Full Time Equivalent (FTE) Employees:	4.00	4.00	4.00		



# 100-20-250 - Human Resources

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	318,674	361,933	320,890	380,190
		318,674	361,933	320,890	380,190
<b>Taxes and Benefits</b>					
5200	FICA Contribution	23,749	27,688	21,683	29,084
5205	IMRF Contribution	33,337	28,339	22,972	24,713
5220	PPO Insurance Contribution	55,199	59,144	59,525	68,744
5225	HMO Insurance Contribution	6,185	16,705	-	-
5230	Dental Insurance Contribution	2,530	3,199	3,524	3,941
5232	Vision Insurance Contribution	300	332	302	355
5235	Life Insurance Contribution	325	374	406	470
5240	Workers Compensation	542	615	499	646
		122,166	136,396	108,911	127,953
<b>Other Employee Costs</b>					
5310	Membership Dues	1,195	1,474	1,440	1,590 *
5315	Tuition Reimbursements	-	15,000	25,000	30,000 *
5320	Conferences	305	1,530	1,080	1,030 *
5325	Training	3,311	2,185	2,183	2,185 *
5335	Travel Expenses	550	1,200	1,200	1,850 *
5340	Pre-Employment Testing	10,057	13,275	14,084	14,175 *
5345	Post-Employment Testing	5,201	4,120	2,120	4,120 *
		20,619	38,784	47,107	54,950
<b>Insurance</b>					
5535	Property & Liability Insurance	3,150	3,220	3,220	3,340
5560	Unemployment Claims	15,698	30,000	30,000	30,000
		18,848	33,220	33,220	33,340
<b>Contractual Services</b>					
6000	Professional Services	26,039	36,500	15,000	53,000 *
6015	Communication Services	514	540	510	510 *
		26,553	37,040	15,510	53,510
<b>Other Services</b>					
6100	Publication of Notices	8,495	5,500	24,372	15,000 *
6110	Printing Services	250	170	170	170 *
6195	Miscellaneous Contractual Services	599	1,100	900	1,000 *
		9,344	6,770	25,442	16,170
<b>Commodities</b>					
7000	Office Supplies	1,003	1,400	1,000	1,100 *
7200	Other Supplies	514	500	500	500 *
7300	Uniforms	319	400	-	-
7310	Publications	189	640	300	350 *
7320	Equipment < \$5,000	115	250	-	200 *
		2,139	3,190	1,800	2,150
<b>Other Expenses</b>					
7500	Postage & Parcel	65	50	50	50 *
7550	Miscellaneous Expenses	1,458	17,400	17,400	17,400 *
		1,523	17,450	17,450	17,450
<b>Division Total: Human Resources</b>		<b>519,866</b>	<b>634,783</b>	<b>570,330</b>	<b>685,713</b>

# 100-20-250 - Human Resources

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	IL Assistant Municipal Management Association	50
	IL City/County Management Association	240
	ILCMA Legacy Project	100
	International City/County Management Association	350
	National Public Employer Labor Relations Assoc. (NPELRA)	230
	PublicSalary	390
	Society for Human Resource Management	230
	Account: 5315 - Tuition Reimbursements	Additional Tuition Reimbursement Funding
City-Wide Employee Program		15,000
Account: 5320 - Conferences	Des Plaines Chamber of Commerce Mayoral Address	30
	IL Public Employer Labor Relations Association Annual Conference	1,000
Account: 5325 - Training	Employee Training	1,000
	Employment Law Change Webinars	600
	IL Public Employer Labor Relations Association Labor Law Seminar	585
	IL Public Employer Labor Relations Association Annual Conference	1,850
Account: 5335 - Travel Expenses	IL Public Employer Labor Relations Association Annual Conference	1,850
Account: 5340 - Pre-Employment Testing	Post-Offer Conditional Background Screenings	6,525
	Post-Offer Conditional Fingerprinting	900
	Post-Offer Conditional Medical Screenings	6,750
Account: 5345 - Post-Employment Testing	Bi-Lingual Verification Testing	620
	Post-Employment Medical Testing	3,500
Account: 6000 - Professional Services	Executive Recruitment Assistance	20,000
	FMLA Supervisor Training	6,500
	Laserfiche Personnel File Structure Configuration	10,000
	Organization Training/Needs Assistance	6,500
	Personnel File Scanning	10,000
Account: 6015 - Communication Services	Director Phone Expense	510
Account: 6100 - Publication of Notices	Promoted Recruitment Postings	9,500
	Recruitment Advertisements	5,500
Account: 6110 - Printing Services	Printing Envelopes	170
Account: 6195 - Miscellaneous Contractual Services	Shredding Totter Services	1,000
Account: 7000 - Office Supplies	General Supplies	700
	Paper	400
Account: 7200 - Other Supplies	General Expenses	500
Account: 7310 - Publications	Mandatory Employment Posters	350
Account: 7320 - Equipment < \$5,000	Miscellaneous Small Equipment	200
Account: 7500 - Postage & Parcel	Special Mailings	50
Account: 7550 - Miscellaneous Expenses	Public Employee Recognition Program	17,400

*Health and Human Services*

**Division Overview**

The Health and Human Services Division is responsible for promoting wellness and connecting residents to local community resources to address their concerns. The Division consists of one part-time Community Social Worker.

The Health and Human Services Division also oversees the following: Subsidized Taxi Program, Social Service Agency Funding Program and the Emergency Assistance Program. The Division also serves as a City Liaison to various community groups that address health and human needs in the community.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Services	Number of Service Calls Received	2,003	2,221	1,800
	Number of Taxi Rides	607	132	100
	Number of Handicap Placards Issued	1	0	0
	Number of Emergency Assistance	32	45	46
	Number of Home Visits	6	0	1

**2022 Major Accomplishments**

1. Thirty-three Social Service Agencies are funded through this year’s Social Service Funding Program.
2. Updated Health and Human Services Division informational brochures and the Community Resource Directory now available on the City website.
3. Collaborated with Assistant Director of CED to transition the CDBG public service agency funding into the Social Service Funding Program in 2023.

**2023 Goals and Objectives**

1. Promote the Health and Human Services Division by attending community outreach events.
2. Continue to build relationships with area social service providers in order explore and establish services available to City residents.

**2023 Budget**  
**CITY MANAGER -**  
**HEALTH & HUMAN SERVICES**

---

**PERSONNEL EXHIBIT**

---

Department: City Manager    Div: Health & Human Services    Div. No: 20 - 260			
Title	Authorized Positions		
	2021 Budget	2022 Budget	2023 Budget
Community Social Workers (2PT)	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total Full Time Equivalent (FTE) Employees:	0.75	0.75	0.75

# 100-20-260 - Health & Human Services

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	65,340	61,818	65,045	69,711
		65,340	61,818	65,045	69,711
<b>Taxes and Benefits</b>					
5200	FICA Contribution	4,998	4,729	4,976	5,333
5205	IMRF Contribution	6,833	4,840	5,093	4,531
5240	Workers Compensation	111	105	111	119
		11,943	9,674	10,180	9,983
<b>Other Employee Costs</b>					
5310	Membership Dues	236	240	236	240 *
5325	Training	99	500	263	500 *
		335	740	499	740
<b>Insurance</b>					
5535	Property & Liability Insurance	1,780	1,550	1,550	1,480
		1,780	1,550	1,550	1,480
<b>Other Services</b>					
6110	Printing Services	452	-	-	-
		452	-	-	-
<b>Subsidies and Incentives</b>					
6530	Subsidy - Community Outreach	9,754	12,000	10,000	14,500 *
6540	Subsidy - Senior Center	136,500	136,500	136,500	136,500 *
6545	Subsidy - Social Service Agency	160,000	160,000	160,000	210,000 *
6550	Subsidy - Senior Citizen Cab Service	405	10,000	500	7,500 *
		306,659	318,500	307,000	368,500
<b>Commodities</b>					
7000	Office Supplies	272	200	180	200 *
7200	Other Supplies	-	250	250	250 *
7300	Uniforms	-	100	-	100 *
		272	550	430	550
<b>Other Expenses</b>					
7500	Postage & Parcel	-	25	-	25 *
		-	25	-	25
<b>Division Total: Health &amp; Human Services</b>		<b>386,779</b>	<b>392,857</b>	<b>384,704</b>	<b>450,989</b>

# 100-20-260 - Health & Human Services

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	National Assoc. of Social Workers (1) Community Social Workers	240
Account: 5325 - Training	Professional Development Training	500
Account: 6530 - Subsidy - Community Outreach	Additional Community Outreach Assistance	2,000
	Emergency Assistance	12,500
Account: 6540 - Subsidy - Senior Center	Health Services	41,500
	Intergovernmental Agreement	55,000
	Meals on Wheels Program	40,000
Account: 6545 - Subsidy - Social Service Agency	Additional Social Service Funding	50,000
	Social Service Funding	160,000
Account: 6550 - Subsidy - Senior Citizen Cab Service	Senior/Disabled Discount for Taxicab Fares	7,500
Account: 7000 - Office Supplies	Copy Paper	150
	General Supplies	50
Account: 7200 - Other Supplies	Promotional Materials	250
Account: 7300 - Uniforms	City Shirts & Related Apparel for HHS Staff	100
Account: 7500 - Postage & Parcel	Postage	25



## 2023 Budget FINANCE

---

### Mission Statement

The Finance Department's mission is to manage all the City's programs related to general finance, accounting and revenue collection functions.

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Salaries	829,331	800,527	819,672	986,827	908,789	976,610
Benefits	288,351	283,885	292,313	347,165	311,950	295,760
Contractual Services	124,876	71,214	79,873	100,388	84,128	104,090
Commodities	31,036	8,749	7,853	13,550	9,550	13,550
Capital Outlay	996	790	358	2,500	2,000	2,500
<b>Total</b>	<b>1,274,590</b>	<b>1,165,165</b>	<b>1,200,069</b>	<b>1,450,430</b>	<b>1,316,417</b>	<b>1,392,510</b>

### Department Overview

The Finance Department is responsible for all accounting related functions of the City including providing the City Council and City Management with any financial information needed to perform their functions efficiently and effectively.

The major responsibilities of the Finance Department include revenue collection, utility billing, accounts payable, accounts receivable, payroll, and purchasing.

In addition to these activities, the department is also responsible for commuter parking permit administration, real estate transfer tax processing, cash management and investments.

The Finance Department oversees and coordinates the City's annual budget process, various annual audits, issuance of debt as well as appropriation and tax levy ordinances.

**2023 Budget**  
**FINANCE**

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Accounts Payable	Total Invoices Paid	10,623	9,916	10,000
	% of Total Invoices Paid via EFT	30%	34%	40%
	Purchase Orders Completed	245	492	400
Local Taxes	Total Real Estate Transfer Stamps Issued	1,113	1,331	1,100
	Food & Beverage Tax Forms Processed	1,667	1,745	1,700
Payroll	Number of W-2s Issued	454	428	398
General Ledger	Number of Journal Entries Approved	5,082	5,268	5,025
Awards	GFOA Distinguished Budget Award - Budget	Yes	Yes	Yes
	GFOA Certificate of Achievement - ACFR	Yes	Yes	Yes

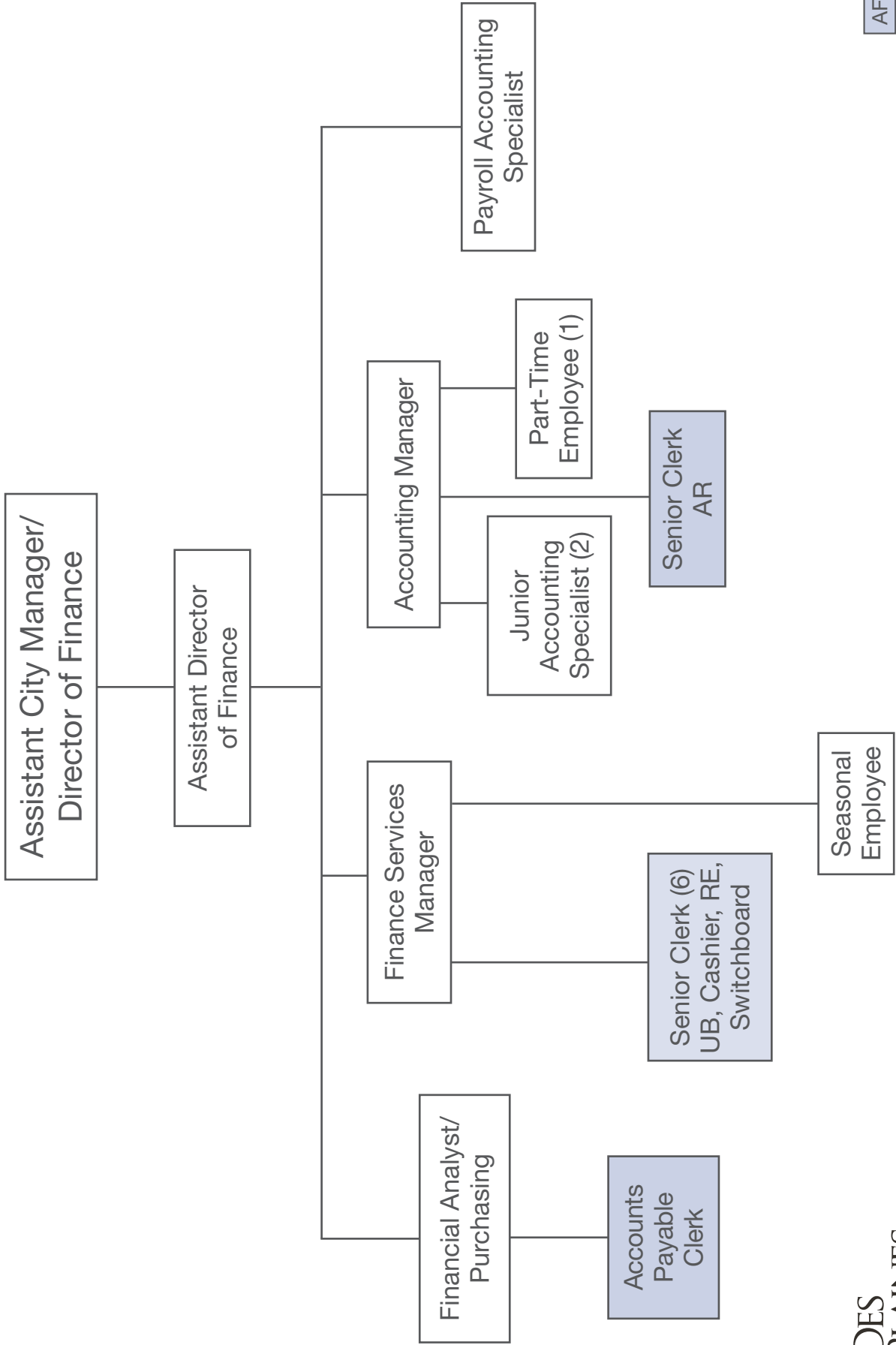
**2022 Major Accomplishments**

1. Received the Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting for 2020. This report summarizes the City's financial state in a user-friendly and understandable format to the public.
2. Worked through a 12 hour shift implementation for the Police Department.
3. Through a successful implementation of risk management best practices, reduced the insurance premiums by 39.5% over the last 5 years.
4. Awarded the Certificate of Achievement for Excellence in Financial Reporting for the 2020 Annual Comprehensive Financial Report from the Government Finance Officers Association.
5. Collaborated with Human Resources department to implement a uniform travel reimbursement form.

**2023 Goals and Objectives**

1. Revise the City's investment policy to include additional authorized Financial Institutions that will help maximize returns while mitigating risk.
2. Establish a procedure to dispose of outdated financial records in compliance with the City's document retention policy that adheres to federal and state regulations.
3. Implement Illinois Public Act 102-0265, which requires the City to collect and report certain demographic information provided by the vendors and subcontractors doing business with the City. Information collected will be published electronically on our website in 2023.
4. Establish a paperless Accounts Payable process which will help increase efficiency.
5. Streamline the real estate transfer stamp process and procedures.

# FINANCE DEPARTMENT



**2023 Budget**  
**FINANCE**

**PERSONNEL EXHIBIT**

Department: Finance		Div: Finance/General		Div. No: 30 - 000	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Assistant City Manager/Director of Finance	1.00	1.00	1.00		
Assistant Director of Finance	0.50	0.50	0.50		
Accounting Manager	1.00	1.00	1.00		
Senior Financial Analyst	0.50	0.00	0.00		
Finance Services Manager *	0.00	0.50	0.50		
Financial Analyst/Purchasing	1.00	1.00	1.00		
Junior Accounting Specialist **	1.00	2.00	1.00		
Payroll Accounting Specialist	1.00	1.00	1.00		
Accounts Payable Clerk	1.00	1.00	1.00		
Secretary	1.00	0.00	0.00		
Senior Clerk	1.50	3.50	3.50		
Part-Time	0.75	0.75	0.75		
Seasonal	0.25	0.25	0.25		
<b>Total Full Time Equivalent (FTE) Employees:</b>	<b>12.50</b>	<b>12.50</b>	<b>11.50</b>		

\* Not a new position, reclassification based on area of responsibility.

\*\* Position reallocated to Water/Sewer Fund.

# 100-30 - Finance

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	819,632	962,777	905,539	957,557
5010	Temporary Wages	-	17,550	3,250	12,553
5020	Overtime - Non Supervisory	40	6,500	-	6,500
		819,672	986,827	908,789	976,610
<b>Taxes and Benefits</b>					
5200	FICA Contribution	58,627	71,556	68,214	70,838
5205	IMRF Contribution	85,631	76,633	70,542	61,721
5220	PPO Insurance Contribution	107,450	154,093	113,954	120,609
5225	HMO Insurance Contribution	22,416	24,179	24,179	22,254
5230	Dental Insurance Contribution	6,708	9,345	7,155	7,827
5232	Vision Insurance Contribution	636	775	639	605
5235	Life Insurance Contribution	868	1,042	1,347	1,182
5240	Workers Compensation	1,384	1,667	1,446	1,649
5260	RHS Plan Payout	8,594	7,875	24,474	9,075
		292,313	347,165	311,950	295,760
<b>Other Employee Costs</b>					
5310	Membership Dues	1,465	3,465	1,510	3,510 *
5320	Conferences	30	500	30	500
5325	Training	-	4,380	1,100	4,880 *
5335	Travel Expenses	-	150	-	150
		1,495	8,495	2,640	9,040
<b>Insurance</b>					
5535	Property & Liability Insurance	5,690	5,480	5,480	5,450
		5,690	5,480	5,480	5,450
<b>Contractual Services</b>					
6000	Professional Services	66,105	77,013	69,378	79,200 *
6015	Communication Services	1,196	2,450	1,100	2,450 *
		67,301	79,463	70,478	81,650
<b>Other Services</b>					
6110	Printing Services	4,777	6,750	4,500	6,750 *
6115	Licensing/Titles	162	200	30	200 *
6195	Miscellaneous Contractual Services	449	-	1,000	1,000 *
		5,387	6,950	5,530	7,950
<b>Commodities</b>					
7000	Office Supplies	4,304	5,000	4,500	5,000 *
7200	Other Supplies	1,916	2,050	2,000	2,050 *
7300	Uniforms	603	2,000	2,000	2,000
7310	Publications	-	300	-	300 *
7320	Equipment < \$5,000	803	450	450	450 *
		7,627	9,800	8,950	9,800
<b>Other Expenses</b>					
7500	Postage & Parcel	157	3,500	500	3,500 *
7550	Miscellaneous Expenses	70	250	100	250
		227	3,750	600	3,750
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	358	2,500	2,000	2,500
		358	2,500	2,000	2,500
<b>Department Total: Finance</b>		<b>1,200,068</b>	<b>1,450,430</b>	<b>1,316,417</b>	<b>1,392,510</b>

# 100-30 - Finance

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Payroll Association	250
	CFE	450
	GFOA (Standard Fee for 5 Person Membership)	750
	ICMA - Finance Director/Assistant City Manager	1,220
	IGFOA (FD, AFD, 2 FA)	750
	Sam's Club	90
Account: 5325 - Training	ACFE Training Courses	1,100
	Excel Training Course	500
	GFOA Training Courses	900
	IGFOA Training Courses	900
	Payroll Training Courses	575
	Purchasing Seminar	905
Account: 6000 - Professional Services	Actuary - Pension Calculation	5,000
	Continuing Disclosure - Municipal Advisor Fee	1,000
	ERP System Efficiencies - Training & System Set-Up	10,000
	GFOA Audit, PAFR & Budget Certificates	1,600
	Independent Auditor (75%)	50,100
	Investment Management Fee	8,000
Account: 6015 - Communication Services	OPEB Calculation	3,500
	Cell phone service (DIR, AFD), Fin Hotspot	2,450
Account: 6110 - Printing Services	Budget Printing/Binding	3,500
	Envelopes	800
	Payroll and AP Checks	1,200
	Receipt Forms	500
	Transfer Stamps	500
	W-2 Forms	250
Account: 6115 - Licensing/Titles	Notary Commissions	200
Account: 6195 - Miscellaneous Contractual Services	Shredding Services	1,000
Account: 7000 - Office Supplies	Copy Machine Paper	3,000
	Pens, Pencils, Clips	2,000
Account: 7200 - Other Supplies	Budget Supplies	850
	Water Supplies	1,200
Account: 7310 - Publications	Publications & GFOA Reference Materials	300
Account: 7320 - Equipment < \$5,000	Calculators, Headsets, Misc Office Equipment	450
Account: 7500 - Postage & Parcel	Office Mailings	3,500



## 2023 Budget

# COMMUNITY AND ECONOMIC DEVELOPMENT

---

### Mission Statement

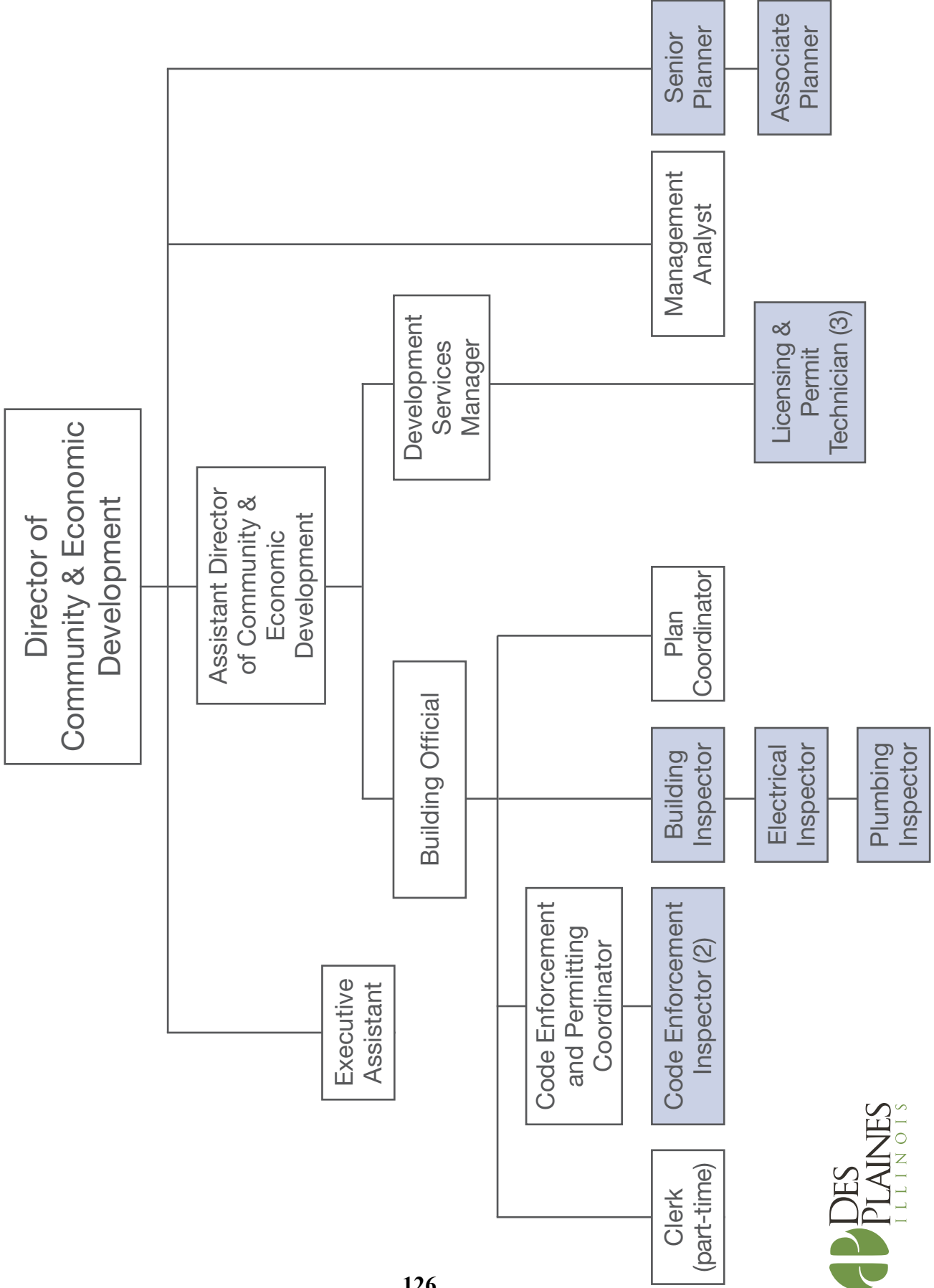
The mission of the Community and Economic Development Department is to provide responsive, predictable and efficient administration of codes and ordinance to promote a livable and sustainable community, ensuring economic vitality for the benefit of all.

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Salaries	1,473,769	1,445,151	1,374,058	1,536,161	1,555,646	1,690,736
Benefits	488,519	555,628	521,232	591,697	622,319	585,664
Contractual Services	634,761	457,227	433,513	655,630	448,922	816,770
Commodities	14,340	9,070	14,089	14,850	11,400	15,350
Capital Outlay	860	926	823	15,500	5,000	10,000
<b>Total</b>	<b>2,612,249</b>	<b>2,468,002</b>	<b>2,343,715</b>	<b>2,813,838</b>	<b>2,643,287</b>	<b>3,118,520</b>

### Department Overview

The Community and Economic Development Department is responsible for current and long-range planning; administration of the City's zoning, building and property maintenance codes; licensing and registration; economic development; and administration of the federally funded Community Development Block Grant program. Staff advises the Mayor, City Council, and Council Committees on current and long-range planning and all matters affecting growth, development, and redevelopment. To efficiently manage these responsibilities, the department is divided into three divisions: Building & Code Enforcement, Planning & Zoning, and Economic Development.

# COMMUNITY & ECONOMIC DEVELOPMENT



**COMMUNITY AND ECONOMIC DEVELOPMENT**

*Building and Code Enforcement Division*

**Division Overview**

The Building and Code Enforcement Division employs 13 full-time employees. Division staff process and issue building permits; perform inspections of construction projects; respond to complaints; administer liquor and temporary event licensing as well as registration of businesses and contractors; and investigate and resolve ordinance complaints. The Division interacts with citizens, property owners, architects, builders, and developers at every step of the building process from initial design to final inspection. The licensing and registration function also verifies any State-required licensure for commercial activities. This provides a one-stop location to submit the required documents and achieve compliance with the codes and ordinances of the City.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Building & Code Enforcement	Building/Business License Inspections	7,923	8,231	7,500
	Housing/Code Enforcement Inspections	3,204	4,757	5,000
	Food Service/Sanitation Inspections	304	436	400
	Total Inspections Performed	12,644	13,424	14,000
	Number of Inspections per Inspector	1,580	1,678	1,750
	Number of Plan Reviews Performed	3,729	5,854	4,900
	Number of Building Permits Issued	2,750	3,354	3,000
	Construction Value of Permitted Improvements	\$139,578,227	\$131,447,925	\$110,000,000
	Permitting & Licensing Phone Actions	49,424	40,169	45,000

**2022 Major Accomplishments**

1. Facilitated completed construction and occupancy for multiple major projects: Phase I expansion of Rivers Casino, The Avid Hotel at 1551 E Touhy Avenue, The Fairfield Inn at 2350 Mannheim Road, and Bayview-Compasspoint mixed use project at 1425 Ellinwood (partial occupancy). These totaled an estimated \$37.3 million of investment (construction value) in the local economy.
2. Developed a customer service survey and began tracking responses and data.
3. Continued the customization of EnerGov permitting software in preparation for a virtual building permitting and licensing portal.
4. Completed transition to third-party health inspection provider.

**2023 Goals and Objectives**

1. Enhance customer experience by tracking customer survey results and committing to consistent responsive, informative, and professional staff interactions.
2. Implement EnerGov software for both internal and public use (Citizen Self Service portal) for building permitting and licensing activities. Implementation will include training materials (e.g. videos and FAQ sheets).
3. Guide initial construction for major projects such as M/I Homes at 1050 E. Oakton Street (11-acre redevelopment) and 1680 E Touhy Ave (Iron Mountain Data Center).
4. Complete permit/process handouts and guides for frequent and common requests.

2023 Budget

**COMMUNITY & ECONOMIC DEVELOPMENT -  
BUILDING & CODE ENFORCEMENT**

---

**PERSONNEL EXHIBIT**

Department: CED		Div: Bldg & Code Enforcement		Div. No: 40 - 410
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Assistant Director of CED	0.00	0.00	1.00	
Building Official	1.00	1.00	1.00	
Plan Coordinator	1.00	1.00	1.00	
Development Services Manager *	0.00	1.00	1.00	
Plumbing Inspector	1.00	1.00	1.00	
Electrical Inspector	1.00	1.00	1.00	
Building Inspector	1.00	1.00	1.00	
Management Analyst	0.00	1.00	0.00	
Code Enforcement & Permitting Coordinator	1.00	1.00	1.00	
Code Enforcement Inspector	2.00	2.00	2.00	
Licensing & Permit Technician	3.00	3.00	3.00	
Part-Time	<u>1.50</u>	<u>0.50</u>	<u>0.50</u>	
Total Full Time Equivalent (FTE) Employees:	12.50	13.50	13.50	

\* Position reallocated from City Manager Division.

# 100-40-410 - Building & Code Enforcement

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	944,144	1,019,704	1,069,631	1,191,703
5010	Temporary Wages	83,736	60,268	35,811	25,106
5020	Overtime - Non Supervisory	41,235	27,500	31,814	27,500
		1,069,115	1,107,472	1,137,256	1,244,309
<b>Taxes and Benefits</b>					
5200	FICA Contribution	80,311	82,658	85,599	93,124
5205	IMRF Contribution	102,834	79,840	86,234	77,201
5220	PPO Insurance Contribution	156,307	194,587	190,428	170,627
5225	HMO Insurance Contribution	44,833	48,358	48,358	66,762
5230	Dental Insurance Contribution	11,150	13,604	13,404	13,268
5232	Vision Insurance Contribution	1,027	1,100	1,170	1,181
5235	Life Insurance Contribution	949	1,047	1,438	1,425
5240	Workers Compensation	32,730	32,679	30,829	25,825
5250	Uniform Allowance	536	500	500	500
5260	RHS Plan Payout	10,480	9,000	10,480	11,025
		441,156	463,373	468,440	460,938
<b>Other Employee Costs</b>					
5310	Membership Dues	630	865	865	1,065 *
5325	Training	1,544	3,075	3,000	5,465 *
5335	Travel Expenses	-	-	-	400
		2,174	3,940	3,865	6,930
<b>Insurance</b>					
5535	Property & Liability Insurance	19,130	17,760	17,760	18,700
		19,130	17,760	17,760	18,700
<b>Contractual Services</b>					
6000	Professional Services	193,390	222,000	240,000	256,000 *
6005	Legal Fees	34,307	50,000	48,000	50,000 *
6015	Communication Services	4,937	8,500	8,500	8,500 *
6025	Administrative Services	185	250	250	250
		232,819	280,750	296,750	314,750
<b>Other Services</b>					
6100	Publication of Notices	-	-	200	200
6110	Printing Services	4,346	3,000	2,000	3,000 *
6115	Licensing/Titles	10	-	-	-
6195	Miscellaneous Contractual Services	42,330	40,000	40,000	40,000 *
		46,686	43,000	42,200	43,200
<b>Repairs and Maintenance</b>					
6310	R&M Vehicles	60	150	-	150
		60	150	-	150
<b>Commodities</b>					
7000	Office Supplies	2,462	2,000	4,000	2,500
7200	Other Supplies	1,757	1,200	1,800	1,200
7300	Uniforms	1,308	2,000	2,000	2,000
7310	Publications	-	500	150	500
7320	Equipment < \$5,000	3,917	1,000	2,000	1,000
		9,445	6,700	9,950	7,200
<b>Other Expenses</b>					
7500	Postage & Parcel	234	250	100	250
7550	Miscellaneous Expenses	-	100	100	100
		234	350	200	350



# 100-40-410 - Building & Code Enforcement

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	750	15,000	5,000	10,000 *
		750	15,000	5,000	10,000
<b>Division Total: Building &amp; Code Enforcement</b>		<b>1,821,570</b>	<b>1,938,495</b>	<b>1,981,421</b>	<b>2,106,527</b>

# 100-40-410 - Building & Code Enforcement

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Illinois Association of Code Enforcement (IACE)	195
	Illinois City/County Manager Association (ILCMA)	200
	Illinois Department of Professional Regulation	120
	Illinois Plumbing Inspectors Association	70
	International Code Council (ICC)	265
	NorthWest Building Officials & Code Administrators	140
	Suburban Building Officials Conference	75
Account: 5325 - Training	Backflow Training	95
	Health	500
	IACE Illinois Association of Code Enforcement (IACE)	315
	ICC Certification Renewals	200
	ICC Exams	1,095
	Illinois City/County Manager Association (ILCMA)	350
	Illinois Plumbing Association (IPA)	250
	Training (ICC)	2,500
	Training (IPIA Meetings)	160
Account: 6000 - Professional Services	Elevator Inspection Services	6,000
	Health Inspection Services	95,000
	Plan Review and Inspection Services	155,000
Account: 6005 - Legal Fees	Additional Funding for Property Enforcement Matters	25,000
	Property Enforcement Matters	25,000
Account: 6015 - Communication Services	Cell Phone Service	5,140
	Cell Phone Service (iPads)	3,360
Account: 6110 - Printing Services	Guides, Permits, Licenses and Inspection Forms, Etc.	3,000
Account: 6195 - Miscellaneous Contractual Services	Property Maintenance Service	40,000
Account: 8010 - Furniture & Fixtures	Office Furniture	10,000

## COMMUNITY AND ECONOMIC DEVELOPMENT

### *Planning & Zoning Division*

#### **Division Overview**

The Planning & Zoning Division consists of four full-time employees, who are involved with subdivision, zoning, current and long-range planning, and Community Development Block Grant (CDBG) activities. Staff assists property owners, business owners and developers involving subdivisions, zoning, planning and other development activities. The Division works closely with the Building and Code Enforcement and Economic Development Divisions to help applicants – who range from residential homeowners to large business entities – design and undertake projects that will comply with the Zoning Ordinance and bring economic investment into the community. In particular, the Division coordinates the multi-departmental Technical Review Board, which invites potential businesses and developers to work with City staff to shape their project and navigate the development process in the most efficient possible way.

The Division also provides support to the Planning and Zoning Board (PZB) and City Council, and works in partnership with organizations that are sub-recipients of the City’s CDBG funds. As needed, staff completes specialized planning projects city-wide or for designated areas. The Division also processes and analyzes requests for zoning relief (variations, text and map amendments, conditional uses and planned-unit developments) and subdivision approval, serving as point of contact for applicants as they navigate entitlement processes.

#### **Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Planning & Zoning	Number of Cases Processed	53	54	45
Planning & Zoning	Number of Code Improvements through Amendments	6	3	5
Planning & Zoning	Technical Review Board Assistance for Notable Projects	8	7	12
CDBG	Federal (CARES) Awards* to Qualifying Businesses	N/A	10	7

\*Requires staff time to administer, but award funds are federal (not locally budgeted)

#### **2022 Major Accomplishments**

1. Facilitated final entitlements for notable projects such as 1050 E. Oakton Street (the 125-unit Halston Market townhouse development by M/I Homes) and the Mannheim-Pratt retail commercial development by GW Properties.
2. Analyzed and led multi-departmental staff, PZB, and City Council review of the proposed Graceland-Webford downtown redevelopment project at 622 Graceland, 1332-1368 Webford Avenue.

## 2023 Budget

# COMMUNITY AND ECONOMIC DEVELOPMENT

---

3. Amended various Zoning Ordinance and City Code sections to improve business and resident-friendliness, notably hard-surface (e.g. driveway, patio, walkway) and child care center licensing rules.
4. Improved transparency and public notice through website tools ([desplaines.org/publichearings](https://desplaines.org/publichearings)), signs, and mailed notification amendments.
5. Facilitated entitlement of the City's first cannabis business establishment: an infuser at 1245 Forest Avenue.
6. Administered a CDBG allocation that included distributions of coronavirus relief (CARES Act) funding to qualifying low-to-moderate-income (LMI) businesses. Assisted seven (7) local small businesses with this funding, fully expending this emergency funding to benefit the community.

## 2023 Goals and Objectives

1. Initiate at least five Zoning Ordinance and/or Subdivision Regulation amendments and improvements.
2. Reduce the number of cases/applications relative to overall construction value and community investment; this measures the City's ability to move toward a simpler and more streamlined development process (i.e. by-right development).
3. Commit to responsiveness and consistent positive feedback from development petitioners, as measured by the customer service survey.

2023 Budget

**COMMUNITY & ECONOMIC DEVELOPMENT -  
PLANNING & ZONING**

---

**PERSONNEL EXHIBIT**

Department: CED		Div: Planning & Zoning		Div. No: 40 - 420
Title	2021 Budget	Authorized Positions		
		2022 Budget	2023 Budget	2023 Budget
Director of Community and Econ Dev	1.00	1.00		0.50
Executive Assistant	1.00	1.00		1.00
Planner	1.00	0.00		0.00
Senior Planner **	0.00	1.00		1.00
Associate Planner *	0.25	0.25		0.50
Part-Time	<u>0.50</u>	<u>0.00</u>		<u>0.00</u>
Total Full Time Equivalent (FTE) Employees:	3.75	3.25		3.00

\*Associate Planner position is funded at 50% from CDBG funds.

\*\* Not a new position, reclassification based on area of responsibility.

# 100-40-420 - Planning & Zoning

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	273,695	330,489	357,647	293,878
5020	Overtime - Non Supervisory	2,546	5,500	252	5,500
		276,241	335,989	357,899	299,378
<b>Taxes and Benefits</b>					
5200	FICA Contribution	21,138	28,311	26,899	22,482
5205	IMRF Contribution	28,971	29,986	28,240	18,908
5220	PPO Insurance Contribution	556	18,614	38,370	26,560
5225	HMO Insurance Contribution	16,636	8,192	23,801	11,127
5230	Dental Insurance Contribution	1,028	1,323	3,980	1,969
5232	Vision Insurance Contribution	98	123	318	180
5235	Life Insurance Contribution	261	375	480	360
5240	Workers Compensation	553	670	601	499
		69,241	87,594	122,689	82,085
<b>Other Employee Costs</b>					
5310	Membership Dues	1,137	2,000	2,000	2,000 *
5320	Conferences	280	1,500	1,200	1,500 *
5325	Training	675	1,000	515	1,000 *
5335	Travel Expenses	65	500	50	500
		2,157	5,000	3,765	5,000
<b>Insurance</b>					
5535	Property & Liability Insurance	3,640	3,550	3,550	3,630
		3,640	3,550	3,550	3,630
<b>Contractual Services</b>					
6000	Professional Services	12,347	10,000	10,000	10,000 *
6005	Legal Fees	9,028	7,500	2,000	10,000 *
6015	Communication Services	484	900	640	900
		21,858	18,400	12,640	20,900
<b>Other Services</b>					
6100	Publication of Notices	2,028	2,000	1,500	1,500 *
6110	Printing Services	830	500	250	500
6195	Miscellaneous Contractual Services	-	3,000	-	3,000 *
		2,858	5,500	1,750	5,000
<b>Commodities</b>					
7000	Office Supplies	1,808	1,500	500	1,500
7200	Other Supplies	612	-	150	-
7300	Uniforms	701	500	500	500
7320	Equipment < \$5,000	-	250	-	250 *
		3,121	2,250	1,150	2,250
<b>Other Expenses</b>					
7500	Postage & Parcel	46	200	-	200
		46	200	-	200
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	73	500	-	-
		73	500	-	-
<b>Division Total: Planning &amp; Zoning</b>		<b>379,236</b>	<b>458,983</b>	<b>503,443</b>	<b>418,443</b>

# 100-40-420 - Planning & Zoning

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Planning Association US & IL	2,000
Account: 5320 - Conferences	American Planning Association State Conference	1,500
Account: 5325 - Training	American Planning Association Illinois	500
	CDBG Training	500
Account: 6000 - Professional Services	Environmental Site Assessments	5,000
	Surveys, Appraisals, Etc.	5,000
Account: 6005 - Legal Fees	Questions, Interpretations, Reform/Amendments (Zoning, Subdivisi	10,000
Account: 6100 - Publication of Notices	Publishing of Zoning & Building Code Variation Cases	1,500
Account: 6195 - Miscellaneous Contractual Services	PZB Secretary	3,000
Account: 7320 - Equipment < \$5,000	Unique Office/Tech Needs	250



**COMMUNITY AND ECONOMIC DEVELOPMENT**

*Economic Development Division*

**Division Overview**

The Economic Development Division is one full-time employee who along with the Director of Community and Economic Development serves as point of City contact for the business community. The division administers business assistance programs and assists existing businesses, while working to attract new businesses through site selection/matchmaking, outreach, and ongoing regulatory and process improvement. Economic Development works hand in hand with Planning and Zoning to shape prospective developments to meet the City’s vision and to serve as point of contact for applicants navigating land use entitlement, redevelopment agreements, or other processes for business and development. The Division supports the City Council and maintains a favorable environment for the growth of business, industry, and commerce.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Economic Development	6b Industrial Incentives Processed and Analyzed	3	8	7
	7b Commercial Incentives Processed and Analyzed	0	1	0
	Business Assistance Grant Awards Processed and Analyzed	3; \$144,932	2; \$56,273.98	5; \$70,000
	Safe Reopening COVID-19 Awards Disbursed	-	11; \$16,014	-

**2022 Major Accomplishments**

1. Through the City Council’s support to Cook County 6b classification, encouraged development/redevelopment for two new modern industrial facilities amassing approximately 130,000 square feet and \$23 million in investment: 190 East Touhy Avenue and 580 South Wolf Road, the latter being a long-time challenge and City priority for redevelopment.
2. Through the Business Assistance Program, supported tenant reinvestment into two spaces (a food market and a tea café) in the Lee Street Commons shopping center at the northeast corner of Lee and Algonquin Road.
3. Retained local business Brew Lounge (Brew Coffee Lab) by negotiating a multi-year license agreement for them to lease space at the downtown Metra station (1501 Miner).
4. Launched the updated Available Properties Map to assist businesses in their search for properties within the City.

## **2023 Budget**

# **COMMUNITY AND ECONOMIC DEVELOPMENT**

---

5. Negotiated sale of City-owned parking lot at 1332 Webford and pass-through acquisition of 1330 Webford to enable the Graceland-Webford mixed-use development project that contains residential, commercial, parking, and green space.

## **2023 Goals and Objectives**

1. Leverage incentives such as the Business Assistance Program to bring temporary and permanent food-and-drink or entertainment business to downtown Des Plaines.
2. Incorporate green space in and adjacent to new development.
3. In partnership with licensing, reduce business registration processing time.

2023 Budget

**COMMUNITY & ECONOMIC DEVELOPMENT -  
ECONOMIC DEVELOPMENT**

---

**PERSONNEL EXHIBIT**

---

Department: CED		Div: Economic Development		Div. No: 40 - 430
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Director of Community and Econ Dev	0.00	0.00	0.50	
Assistant Director of CED *	0.00	1.00	0.00	
Management Analyst	0.00	0.00	1.00	
Economic Development Manager	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	
Total Full Time Equivalent (FTE) Employees:	1.00	1.00	1.50	

\* Not a new position, reclassification based on area of responsibility.

# 100-40-430 - Economic Development

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	28,702	92,700	60,491	147,049
		28,702	92,700	60,491	147,049
<b>Taxes and Benefits</b>					
5200	FICA Contribution	2,140	7,091	4,474	11,249
5205	IMRF Contribution	2,989	7,258	4,564	9,558
5220	PPO Insurance Contribution	-	-	-	9,018
5225	HMO Insurance Contribution	5,229	24,179	20,230	11,127
5230	Dental Insurance Contribution	370	1,805	1,511	1,170
5232	Vision Insurance Contribution	30	129	117	103
5235	Life Insurance Contribution	28	110	119	166
5240	Workers Compensation	49	158	175	250
		10,835	40,730	31,190	42,641
<b>Other Employee Costs</b>					
5310	Membership Dues	-	600	500	600 *
5320	Conferences	65	600	-	600 *
5325	Training	-	200	100	200
5335	Travel Expenses	-	250	100	250
		65	1,650	700	1,650
<b>Insurance</b>					
5535	Property & Liability Insurance	1,360	1,630	1,630	1,560
		1,360	1,630	1,630	1,560
<b>Contractual Services</b>					
6000	Professional Services	16,298	20,000	20,000	21,000 *
6005	Legal Fees	4,583	2,500	-	2,500
6015	Communication Services	220	800	278	800
		21,100	23,300	20,278	24,300
<b>Other Services</b>					
6108	Public Relations & Communications	-	-	-	20,000 *
6110	Printing Services	928	1,000	34	1,000 *
		928	1,000	34	21,000
<b>Subsidies and Incentives</b>					
6601	Incentive - Business Assistance	78,677	250,000	44,000	350,000 *
		78,677	250,000	44,000	350,000
<b>Commodities</b>					
7000	Office Supplies	105	100	100	100
7200	Other Supplies	-	5,000	-	5,000 *
7320	Equipment < \$5,000	1,137	250	-	250
		1,243	5,350	100	5,350
<b>Division Total: Economic Development</b>		<b>142,909</b>	<b>416,360</b>	<b>158,423</b>	<b>593,550</b>

# 100-40-430 - Economic Development

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Planning Association/AICP	600
Account: 5320 - Conferences	American Planning Association (Illinois)	600
Account: 6000 - Professional Services	Costar Commercial Real Estate Service	6,000
	TIF Consulting	15,000
Account: 6108 - Public Relations & Communications	Advertising Campaign for Attracting Business	20,000
Account: 6110 - Printing Services	Economic Development Materials	1,000
Account: 6601 - Incentive - Business Assistance	Business Assistance Grant	150,000
	Downtown Restaurant Grants	200,000
Account: 7200 - Other Supplies	Marketing and Branding Supplies	5,000

**2023 Budget**  
**PUBLIC WORKS AND ENGINEERING**

---

**Mission Statement**

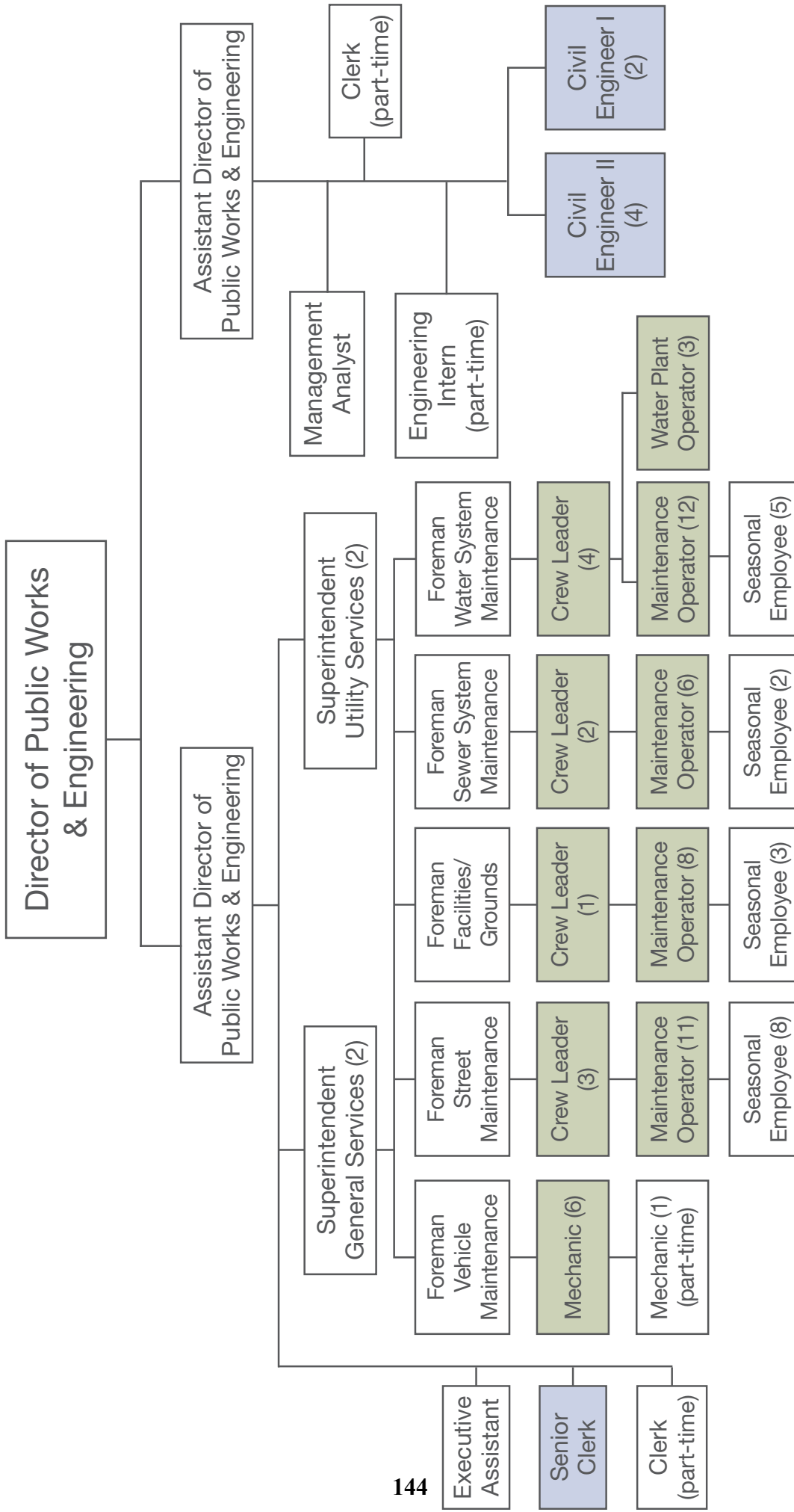
The mission of the Des Plaines Public Works and Engineering Department is to develop a consistent and cohesive system that responds to infrastructure concerns as well as proactively addresses concerns that arise with any new programs or projects.

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Salaries	3,132,828	2,983,351	2,850,949	3,410,343	3,073,053	3,768,357
Benefits	1,431,049	1,533,120	1,480,118	1,619,338	1,519,355	1,595,596
Contractual Services	5,773,947	5,325,884	3,900,541	3,281,965	3,195,382	4,156,930
Commodities	1,096,481	746,141	975,108	1,261,075	1,386,825	1,398,150
Capital Outlay	143,511	49,966	32,081	57,500	70,914	100,000
<b>Total</b>	<b>11,577,816</b>	<b>10,638,462</b>	<b>9,238,797</b>	<b>9,630,221</b>	<b>9,245,529</b>	<b>11,019,033</b>

**Department Overview**

The Public Works and Engineering Department serves the City by providing capital infrastructure design, construction, operation and maintenance within one consolidated Department.

# PUBLIC WORKS & ENGINEERING





## PUBLIC WORKS AND ENGINEERING

---

### *Administration Division*

#### **Division Overview**

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, 2022 to March 31, 2023

\$17.87/month/residence

#### **2022 Major Accomplishments**

1. Continued right sizing of fleet, vehicle reduction and reduced fuel consumption.
2. Completed various infrastructure projects such as the water system separation project, Fire Station 61 Remodeling and City Hall Information Technology expansion.

#### **2023 Goals and Objectives**

1. 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.
2. 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.

2023 Budget

**PUBLIC WORKS & ENGINEERING -  
ADMINISTRATION**

---

**PERSONNEL EXHIBIT**

Department: PWE		Div: Administration		Div. No: 50 - 100	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Director of Public Works & Engineering	0.00	0.00	0.00		
Assistant Director of PW & Engineering	0.50	0.50	0.50		
Executive Assistant	1.00	1.00	1.00		
Senior Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>		
Total Full Time Equivalent (FTE) Employees:	2.00	2.00	2.00		

# 100-50-100 - Administration

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	190,202	194,148	193,471	202,212
5020	Overtime - Non Supervisory	-	900	-	900
		190,202	195,048	193,471	203,112
<b>Taxes and Benefits</b>					
5200	FICA Contribution	14,100	14,458	14,285	15,240
5205	IMRF Contribution	20,023	15,202	15,149	13,144
5220	PPO Insurance Contribution	43,183	48,616	48,616	42,293
5225	HMO Insurance Contribution	34	-	-	-
5230	Dental Insurance Contribution	2,573	2,940	2,940	2,519
5232	Vision Insurance Contribution	217	216	233	207
5235	Life Insurance Contribution	171	171	223	214
5240	Workers Compensation	324	330	327	344
5260	RHS Plan Payout	7,913	8,325	10,116	10,650
		88,538	90,258	91,889	84,611
<b>Other Employee Costs</b>					
5310	Membership Dues	2,713	2,630	2,500	2,630 *
5320	Conferences	30	1,500	1,400	1,500 *
5325	Training	-	3,000	3,000	3,000 *
5335	Travel Expenses	-	100	-	100 *
		2,743	7,230	6,900	7,230
<b>Insurance</b>					
5535	Property & Liability Insurance	15,730	16,340	16,340	16,340
		15,730	16,340	16,340	16,340
<b>Contractual Services</b>					
6015	Communication Services	814	1,600	1,200	1,600 *
6025	Administrative Services	1,043	-	-	-
6040	Waste Hauling & Debris Removal	827,955	30,000	15,000	30,000 *
		829,812	31,600	16,200	31,600
<b>Other Services</b>					
6110	Printing Services	-	1,000	500	1,000 *
6195	Miscellaneous Contractual Services	90	3,000	1,500	3,000
		90	4,000	2,000	4,000
<b>Repairs and Maintenance</b>					
6300	R&M Software	24,434	7,900	13,500	240,000 *
6305	R&M Equipment	2,198	2,200	1,000	2,200 *
		26,632	10,100	14,500	242,200
<b>Commodities</b>					
7000	Office Supplies	269	1,000	500	1,000
7200	Other Supplies	3,770	3,000	1,500	3,000
7300	Uniforms	-	350	350	350 *
7310	Publications	66	100	-	100 *
7320	Equipment < \$5,000	289	-	-	-
		4,394	4,450	2,350	4,450
<b>Other Expenses</b>					
7500	Postage & Parcel	1,726	1,000	500	1,000 *
7550	Miscellaneous Expenses	-	200	200	200 *
		1,726	1,200	700	1,200
<b>Division Total: Administration</b>		<b>1,159,866</b>	<b>360,226</b>	<b>344,350</b>	<b>594,743</b>

# 100-50-100 - Administration

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Public Works Association	1,600
	American Water Works Association	175
	Illinois Public Works Mutual Aid Network	250
	Sam's Club	30
	Tree Consortium	575
Account: 5320 - Conferences	APWA Conference	1,500
Account: 5325 - Training	American Public Works Association (APWA) Expo	500
	APWA, Northwest Municipal Conference & Other Seminars	1,500
	PubWorks Annual Training	1,000
Account: 5335 - Travel Expenses	Mileage, Tolls, Parking	100
Account: 6015 - Communication Services	Cell Phones	1,600
Account: 6040 - Waste Hauling & Debris Removal	Electronics Recycling Program	30,000
Account: 6110 - Printing Services	Other Printings	1,000
Account: 6300 - R&M Software	Asset Management Software	225,000
	Kronos Software Maintenance	2,500
	PubWorks Software Maintenance	11,500
	SDS Software Maintenance	1,000
Account: 6305 - R&M Equipment	HP Plotter	2,200
Account: 7300 - Uniforms	Admin Staff Clothing Allowance	350
Account: 7310 - Publications	Trade Publications	100
Account: 7500 - Postage & Parcel	Other Mailings	1,000
Account: 7550 - Miscellaneous Expenses	Sheriff's Work Alternative Program	200

**PUBLIC WORKS AND ENGINEERING**

*Engineering Division*

**Division Overview**

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, building permit applications and utility permit requests as they pertain to site drainage, traffic, and the construction of public improvements. Department personnel also perform construction inspections relative to these improvements.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Engineering	Value of Capital Projects Constructed (Millions)	6.5	7.9	14.7
	Number of Building Permits Reviewed	60	132	140
	Number of Utility Permits Reviewed	189	135	160
	Number of STAC Requests processed	71	63	40

**2022 Major Accomplishments**

1. Achieved substantial completion of the 2022 Capital Improvement Program which included American Rescue Plan Act (ARPA) funding.
2. Completed or initiated construction of the following special projects:
  - Northwest Highway Improvements – Completed resurfacing and storm sewer replacements from Western Ave to Nicholas Dr along with the retaining wall portion of the S-Curve Pedestrian/Bicycle Underpass in coordination with IDOT.
  - Northwest Highway/Mt. Prospect Road Intersection Improvements – Modernization of the existing traffic signals and geometrics along with pedestrian accommodations in coordination with IDOT.
  - Rand Road Sidepath Project - Completed construction of pedestrian sidepath from Elk Boulevard to Central Rd (funded with ITEP grant).
  - Oakton Street Sidepath – Initiated Phase II Design of pedestrian sidepath from S River Rd to the Des Plaines River Trail (funded with ITEP grant).
  - PACE Pulse Dempster Arterial Rapid Transit (ART) Line. This is the second ART to be constructed in the region and will include several stops in Des Plaines including relocation and reconstruction of the westbound downtown bus hub.

## 2023 Budget

# PUBLIC WORKS AND ENGINEERING

---

3. Initiated Phase I design engineering of the Algonquin Road Grade Separation Bridge Project between Mount Prospect Rd and Wolf Rd.

## 2023 Goals and Objectives

1. Complete design and permitting of the following CMAQ/ITEP/STP grant awarded projects:
  - S-Curve Pedestrian/Bicycle Underpass (Phase II engineering and right-of-way acquisition)
  - Algonquin Road Grade Separation Bridge Project Phase I Design Engineering
2. Continue coordination with IDOT, Tollway, Cook County, and PACE Bus on design and construction of proposed projects in Des Plaines:
  - Rand Road over Des Plaines River Bridge Replacement Project. Includes a sidepath to close a gap in the regional Evanston-Elgin Bikeway.
  - Elgin O'Hare Western Access Project including the Touhy Avenue Grade Separation at the Union Pacific Railroad crossing and Willow Creek.
  - Eastbound I-90 at Lee Street off-ramp including pedestrian and vehicular improvements to the Lee-Touhy-Higgins triangle intersection.

2023 Budget

**PUBLIC WORKS & ENGINEERING -  
ENGINEERING**

---

**PERSONNEL EXHIBIT**

Department: PWE		Div: Engineering/General		Div. No: 50 - 510
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Director of Public Works and Engineering	0.50	0.50	0.50	
Civil Engineer I	2.00	2.00	2.00	
Civil Engineer II	1.00	1.00	1.00	
Secretary	1.00	0.00	0.00	
Management Analyst *	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	
Total Full Time Equivalent (FTE) Employees:	4.50	4.50	4.50	

\* Not a new position, reclassification based on area of responsibility.



# 100-50-510 - Engineering

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	320,782	402,776	300,567	442,109
5020	Overtime - Non Supervisory	8,586	10,000	9,284	10,000
		329,368	412,776	309,851	452,109
<b>Taxes and Benefits</b>					
5200	FICA Contribution	23,976	29,656	23,858	32,845
5205	IMRF Contribution	34,737	31,537	24,833	28,607
5220	PPO Insurance Contribution	32,944	67,896	32,844	52,133
5225	HMO Insurance Contribution	8,033	8,353	8,353	7,688
5230	Dental Insurance Contribution	1,953	3,651	2,007	2,793
5232	Vision Insurance Contribution	197	323	189	270
5235	Life Insurance Contribution	268	387	334	457
5240	Workers Compensation	1,796	2,041	1,408	3,728
5250	Uniform Allowance	271	200	200	100
5255	Excess Sick Hour Payout	2,554	3,305	2,555	2,682
5260	RHS Plan Payout	10,010	7,350	12,856	-
		116,740	154,699	109,437	131,303
<b>Other Employee Costs</b>					
5310	Membership Dues	319	1,200	1,200	1,200 *
5320	Conferences	225	500	597	500 *
5325	Training	-	1,000	1,000	1,000 *
5335	Travel Expenses	-	50	50	50 *
		544	2,750	2,847	2,750
<b>Insurance</b>					
5535	Property & Liability Insurance	17,250	16,670	16,670	16,670
		17,250	16,670	16,670	16,670
<b>Contractual Services</b>					
6000	Professional Services	-	2,500	4,485	2,500 *
6015	Communication Services	3,038	5,000	4,000	5,000 *
		3,038	7,500	8,485	7,500
<b>Other Services</b>					
6110	Printing Services	170	750	2,230	750 *
6115	Licensing/Titles	-	260	260	200
		170	1,010	2,490	950
<b>Repairs and Maintenance</b>					
6305	R&M Equipment	3,415	2,300	2,000	2,300 *
6310	R&M Vehicles	60	-	-	-
		3,475	2,300	2,000	2,300
<b>Commodities</b>					
7000	Office Supplies	251	2,000	1,750	2,000
7200	Other Supplies	125	1,000	1,420	1,000 *
7300	Uniforms	-	1,000	1,000	1,000 *
7310	Publications	302	250	255	250 *
7320	Equipment < \$5,000	350	-	650	-
		1,028	4,250	5,075	4,250
<b>Other Expenses</b>					
7500	Postage & Parcel	57	150	150	150 *
		57	150	150	150

# 100-50-510 - Engineering

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	-	-	514	-
		-	-	514	-
<b>Division Total: Engineering</b>		<b>471,670</b>	<b>602,105</b>	<b>457,519</b>	<b>617,982</b>

# 100-50-510 - Engineering

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
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	500
Account: 5325 - Training	AutoCAD and Geographic Information Systems Training	1,000
Account: 5335 - Travel Expenses	Mileage, Tolls, Parking	50
Account: 6000 - Professional Services	Misc Engineering Services	2,500
Account: 6015 - Communication Services	Cell Phones	5,000
Account: 6110 - Printing Services	Capital Improvement Program Plan Reproduction	750
Account: 6305 - R&M Equipment	HP Plotter	1,000
	Kipp 3000 Large Format Copier Scanner	1,300
Account: 7200 - Other Supplies	Field Supplies	1,000
Account: 7300 - Uniforms	Department Shirts	1,000
Account: 7310 - Publications	Engineering Publications & Books	250
Account: 7500 - Postage & Parcel	Federal Express	150

**PUBLIC WORKS AND ENGINEERING**

*GIS Division*

**Division Overview**

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 41 other municipalities. The GIS Consortium encompasses over 297 square miles and has a population of over 1.1 million. 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.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Geographic Information Systems	Number of myGIS Launches	3,196	9,897	14,577
	Number of MapOffice Internal Clicks	90,735	33,767	NA
	Number of MapOffice Public Clicks	11,805	8,771	NA
	Number of Community-Portal Searches	8,902	12,035	10,800
	Number of Map Gallery Launches	4,155	4,626	3,896

**2022 Major Accomplishments**

1. Created visualization of ward redistricting for Legal Department and City Council to make key decisions regarding voter representation and to better serve constituents.
2. Completed 50% of the Utility Grid Review project, ensuring accurate utility location data for field crew support and maintenance activities to save staff time in the field. Additionally, as-built information was integrated to support Public Works, Engineering, and Finance departments with asset analysis and capital planning.
3. Visualized available commercial and industrial properties for promoting economic and business development throughout the community.
4. Partnered with Public Works to provide resources for the public to self-report water service material in preliminary steps for the IEPA Lead Service mandate planning.
5. Analyzed downtown housing units to support Community and Economic Development with future downtown development and to ensure complete record of all address units to support numerous processes.

**2023 Goals and Objectives**

1. Complete the Utility Grid Review project ensuring accurate utility location data for field crew support and maintenance activities to save staff time in the field.
2. Integrate GIS addresses with EnerGov implementation to ensure consistent address information and quality across systems allowing for more efficient execution of processes and possibilities for development of future solutions.

**2023 Budget**

**PUBLIC WORKS AND ENGINEERING**

---

3. Transition Tree Inventory Data into GIS so that it can be used with other community data for management, planning, and development.
4. Support IEPA Lead Service mandate with data, analysis, collection and visualization applications, and reporting.

# 100-50-520 - Geographic Information Systems

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Employee Costs</b>					
5325	Training	-	250	250	250 *
		-	250	250	250
<b>Other Services</b>					
6195	Miscellaneous Contractual Services	214,858	261,700	250,000	267,000 *
		214,858	261,700	250,000	267,000
<b>Repairs and Maintenance</b>					
6300	R&M Software	9,137	8,000	8,500	9,700 *
		9,137	8,000	8,500	9,700
<b>Commodities</b>					
7000	Office Supplies	-	100	100	100
7200	Other Supplies	-	100	100	100 *
		-	200	200	200
<b>Division Total: Geographic Information Systems</b>		<b>223,995</b>	<b>270,150</b>	<b>258,950</b>	<b>277,150</b>

# 100-50-520 - Geographic Information Systems

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5325 - Training	Geographic Information Systems Training	250
Account: 6195 - Miscellaneous Contractual Services	Geographic Information Systems Aerial Photography	40,000
	Geographic Information Systems Consortium Fees- MGP, Inc.	220,000
	Geographic Information Systems Consortium Shared Fees	7,000
Account: 6300 - R&M Software	ESRI Desktop (AView 6LM + 4 Single, 1 AINFO)	9,700
Account: 7200 - Other Supplies	Field Supplies	100



**2023 Budget**  
**PUBLIC WORKS AND ENGINEERING**

---

*Street Division*

**Division Overview**

The Street 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.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Street Maintenance	Number of Trees Planted	303	410	400
	Tons of Asphalt for Repairs	1,729	750	650

**2022 Major Accomplishments**

1. Completed several street repairs utilizing contractual and in-house crews for spot patch grinding/resurfacing, pothole maintenance, crack sealing, thermoplastic line striping, and raised reflector replacements and repair.
2. Continued the trip-hazard sidewalk-grinding program completing service requests for sidewalk grinding improvements. An estimated 130 hazards will be addressed in 2022.
3. Continued parkway tree planting throughout the City. Due to the devastating effect of the emerald ash borer (EAB) tree losses, it is important to replant trees to maintain the attraction that tree canopies provide. An estimated 400 parkway trees were planted in 2022 based upon availability.
4. Completion of the City’s tree inventory and assessment which includes georeferenced tree data. Additionally, the inventory data in conjunction with industry standards and best management practices was utilized to develop an urban forestry management plan.

**2023 Goals and Objectives**

1. Complete roadway pothole and sidewalk trip hazard requests in a timely manner while continuing to complete in-house survey of roadway conditions for future contractual and in-house street patching and other needed improvements.
2. Begin implementation of the urban forestry management plan and continue the tree pruning cycle and timely removal of hazardous parkway trees; this process will be followed with replanting of approximately 400 new parkway trees to remain on pace to maintain the City’s urban forest canopy.

2023 Budget

**PUBLIC WORKS & ENGINEERING -  
STREET MAINTENANCE**

---

**PERSONNEL EXHIBIT**

---

Department: PWE		Div: Street Maintenance		Div. No: 50 - 530	
Title	2021 Budget	Authorized Positions			
		2022 Budget	2023 Budget	2023 Budget	
Superintendent - General Services	1.00	1.00	1.00	1.00	
Foreman - Streets	1.00	1.00	1.00	1.00	
Crew Leader	3.00	3.00	3.00	3.00	
Maintenance Operator	12.00	11.00	11.00	11.00	
Part-Time	1.00	1.00	1.00	1.00	
Seasonal Employee	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	
Total Full Time Equivalent (FTE) Employees:	19.50	18.50	18.50	18.50	

# 100-50-530 - Street Maintenance

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	1,125,556	1,250,135	1,221,998	1,365,151
5010	Temporary Wages	39,824	96,200	83,224	120,739
5020	Overtime - Non Supervisory	90,776	162,000	102,093	162,000
5035	Acting Out of Class & Night Premium	1,821	1,500	4,335	1,500
		1,257,977	1,509,835	1,411,650	1,649,390
<b>Taxes and Benefits</b>					
5200	FICA Contribution	94,767	103,492	104,595	114,126
5205	IMRF Contribution	127,296	93,558	104,501	88,606
5220	PPO Insurance Contribution	127,596	155,476	156,012	154,146
5225	HMO Insurance Contribution	169,476	177,445	164,425	141,064
5230	Dental Insurance Contribution	19,400	22,104	21,174	18,257
5232	Vision Insurance Contribution	1,619	1,628	1,685	1,517
5235	Life Insurance Contribution	1,193	1,322	1,715	1,634
5240	Workers Compensation	133,316	146,648	134,760	186,631
5250	Uniform Allowance	7,220	6,500	6,750	6,000
5260	RHS Plan Payout	7,216	-	7,216	7,650
		689,098	708,173	702,833	719,631
<b>Other Employee Costs</b>					
5310	Membership Dues	310	925	750	925 *
5325	Training	(355)	4,750	4,500	4,750 *
5335	Travel Expenses	358	200	100	200
		313	5,875	5,350	5,875
<b>Insurance</b>					
5535	Property & Liability Insurance	80,380	84,020	84,020	85,370
		80,380	84,020	84,020	85,370
<b>Contractual Services</b>					
6000	Professional Services	-	60,250	84,000	2,500 *
6015	Communication Services	5,287	5,600	5,000	5,600 *
6040	Waste Hauling & Debris Removal	14,468	45,000	20,000	30,000 *
6045	Utility Locate Services	3,248	4,000	4,000	4,000 *
		23,004	114,850	113,000	42,100
<b>Other Services</b>					
6110	Printing Services	340	500	200	500 *
6115	Licensing/Titles	100	200	200	200 *
6135.030	Rentals - Equipment	1,585	7,500	7,500	7,500 *
6170	Tree Maintenance	506,898	500,000	500,000	500,000 *
6175	Tree Plantings	164,805	240,000	240,000	240,000 *
6190	Tow/Storage/Abandoned Fees	-	250	-	250
6195	Miscellaneous Contractual Services	989,265	935,020	925,000	1,011,900 *
		1,662,994	1,683,470	1,672,900	1,760,350
<b>Repairs and Maintenance</b>					
6305	R&M Equipment	3,116	10,500	10,000	10,500 *
6325	R&M Street Lights	71,781	65,000	65,000	65,000 *
		74,897	75,500	75,000	75,500
<b>Commodities</b>					
7000	Office Supplies	715	600	600	600
7020	Supplies - Safety	4,245	3,500	3,500	3,500
7025	Supplies - Custodial	-	-	-	-
7030	Supplies - Tools & Hardware	4,018	3,500	3,500	3,500 *
7035	Supplies - Equipment R&M	4,142	6,500	5,000	6,000 *
7050	Supplies - Streetscape	35,676	57,000	57,000	57,000 *

# 100-50-530 - Street Maintenance

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Commodities</b>					
7055	Supplies - Street R&M	28,816	125,000	65,000	100,000 *
7055.050	Street Light Supplies	1,072	3,000	2,000	2,500 *
7055.051	Street Sign Supplies	14,546	20,000	30,000	30,000 *
7055.052	Traffic Equipment & Material	922	8,200	8,300	8,200 *
7055.053	Graffiti Removal Supplies	2,985	4,000	1,500	3,000
7055.054	Other Supplies	1,206	2,500	2,500	2,500 *
7160	Ice Control	14,011	15,000	17,500	18,000 *
7200	Other Supplies	2,301	30,875	30,000	30,875 *
7300	Uniforms	537	1,100	1,100	12,250 *
7320	Equipment < \$5,000	6,203	11,300	13,300	10,500 *
		121,395	292,075	240,800	288,425
<b>Other Expenses</b>					
7500	Postage & Parcel	-	50	-	50
7550	Miscellaneous Expenses	-	300	300	300
		-	350	300	350
<b>Capital Outlay</b>					
8015	Equipment	14,166	20,000	15,400	90,000 *
		14,166	20,000	15,400	90,000
<b>Division Total: Street Maintenance</b>		<b>3,924,223</b>	<b>4,494,148</b>	<b>4,321,253</b>	<b>4,716,991</b>

# 100-50-530 - Street Maintenance

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Arborist License & Membership	925
Account: 5325 - Training	American Public Works Association (APWA) Expo	1,500
	APWA-Snow/Street Maintenance/Leaves/Flag School	1,000
	NIPSTA Driver Training	1,250
	Snow & Ice Control Classes	1,000
Account: 6000 - Professional Services	Miscellaneous Professional Services	2,500
Account: 6015 - Communication Services	Cellular Phones	5,600
Account: 6040 - Waste Hauling & Debris Removal	Hauling of Mud, Concrete and Storm Damage Debris	15,000
	Log and Branch Removal from Public Works Yard	15,000
Account: 6045 - Utility Locate Services	Locates for Underground Digging	4,000
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: 6135.030 - Rentals - Equipment	Attachment Rental	500
	Stump Grinder	7,000
Account: 6170 - Tree Maintenance	Brush Chipping Program	100,000
	Parkway Tree Trim, Tree and Stump Removal	400,000
Account: 6175 - Tree Plantings	Late Summer Planting Program	120,000
	Spring Tree Planting Program	120,000
Account: 6195 - Miscellaneous Contractual Services	Continental Weather	900
	Contractual Landscape Maintenance	300,000
	Contractual Street Repairs	175,000
	Contractual Street Sweeping	160,000
	Emergency Vehicle Preemption Repairs EVP	35,000
	Holiday Decorating	70,000
	Landscaping Improvements, Bushes, Flowers, etc.	50,000
	Portable Restroom Service	2,500
	Seal Coating Parking Lots	8,500
	Sidewalk Snow Removal	75,000
	Snowplowing	100,000
	Weed Spraying Fertilizing	35,000
Account: 6305 - R&M Equipment	Salt Conveyor Belt Replacement and Installation	9,000
	Small Generators, etc.	1,500
Account: 6325 - R&M Street Lights	Street Light Repairs	65,000
Account: 7030 - Supplies - Tools & Hardware	Tools, Bolts, Cables, Oil Mix, etc	3,500
Account: 7035 - Supplies - Equipment R&M	Equipment Repair Supplies & Propane	1,500
	Sidewalk Grinding Heads	4,500
Account: 7050 - Supplies - Streetscape	Banners for Street Lights	35,000
	Bushes, Flowers, Fertilizers	18,000
	Dirt, Seed and Sod for Restoration of Parkway	4,000
Account: 7055 - Supplies - Street R&M	Asphalt	100,000
Account: 7055.050 - Street Light Supplies	Light Bulbs for Street & Parking Lots	2,500
Account: 7055.051 - Street Sign Supplies	Sign Bank and Poles, Sign Making Material	30,000
Account: 7055.052 - Traffic Equipment & Material	Replacement/Repair of Barricades, Batteries & Bulbs	8,200

# 100-50-530 - Street Maintenance

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7055.054 - Other Supplies	Lane Marking Paint	2,500
Account: 7160 - Ice Control	Geomelt Liquid Ice Control	6,000
	Granular Magnesium Chloride	6,000
	Liquid Chloride Ice Control	6,000
Account: 7200 - Other Supplies	Holiday Decorations	30,000
	Mailbox Replacement	500
	Rags & Other Supplies	375
Account: 7300 - Uniforms	Quartermaster System Uniforms	11,000
	T-shirts for Seasonal Employees	350
	Uniforms for Foreman and Superintendent	900
Account: 7320 - Equipment < \$5,000	Chainsaws & Trimming Equipment	2,000
	Pallet Racks	8,500
Account: 8015 - Equipment	Pavement Preventative Maintenance Unit	90,000

## 2023 Budget

# PUBLIC WORKS AND ENGINEERING

---

### *Facilities & Grounds Division*

#### **Division Overview**

The Facilities and Grounds Maintenance Division maintains and repairs ten City owned buildings and three parking structures. Additionally, this Division is responsible for the associated grounds around the facilities.

#### **Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Facilities & Grounds	Number of Remodeling Jobs	5	6	4
	Number of Maintenance Requests	1,435	1,316	1,600

#### **2022 Major Accomplishments**

1. Completed several facility improvements including: City Hall AHU replacement project, City Hall 5<sup>th</sup> Floor entrance and HR remodeling project, City Hall 2<sup>nd</sup> Floor Media Services offices and editing room remodeling project, Public Works building Crew Leader office remodeling project, City Hall IT Department remodeling project, Fire Station 61 remodeling project.
2. Bid and/or coordinated Facilities & Grounds maintenance and repair projects including: 2022 Parking Structure Repair and Maintenance, 2023-2025 HVAC maintenance contract, 2023-2025 Custodial Services contract, Air Duct Cleaning at multiple City buildings, Security upgrades at the Public Works buildings.

#### **2023 Goals and Objectives**

1. Bid and coordinate building maintenance and repair projects as approved by City Council. These projects will include repairs to the City Hall, Public Works, Police Station, and Fire Station facilities.
2. Complete facility inspections and improvements with in-house personnel as applicable to keep costs to a minimum while providing timely response to maintenance requests.

2023 Budget

**PUBLIC WORKS & ENGINEERING -  
FACILITIES & GROUNDS MAINTENANCE**

---

**PERSONNEL EXHIBIT**

---

Department: PWE		Div: Facilities & Grounds Maint.		Div. No: 50 - 535	
Title	Authorized Positions			Budget	Budget
	2021	2022	2023		
	Budget	Budget	Budget		
Superintendent - Facilities	0.00	1.00	1.00		
Foreman - Facilities & Grounds	1.00	1.00	1.00		
Crew Leader	1.00	1.00	1.00		
Maintenance Operator	6.00	7.00	8.00		
Part-Time	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>		
Total Full Time Equivalent (FTE) Employees:	9.00	11.00	12.00		



# 100-50-535 - Facilities & Grounds Maintenance

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	556,241	723,192	638,595	881,545
5010	Temporary Wages	-	32,500	15,600	45,192
5020	Overtime - Non Supervisory	59,170	25,000	21,982	25,000
5035	Acting Out of Class & Night Premium	14,070	15,000	13,728	15,000
		629,481	795,692	689,905	966,737
<b>Taxes and Benefits</b>					
5200	FICA Contribution	47,150	58,116	50,603	71,201
5205	IMRF Contribution	65,838	56,626	53,016	57,301
5220	PPO Insurance Contribution	142,148	184,369	186,936	188,299
5225	HMO Insurance Contribution	29,755	32,371	9,330	7,540
5230	Dental Insurance Contribution	9,703	12,205	11,509	10,919
5232	Vision Insurance Contribution	835	934	934	938
5235	Life Insurance Contribution	684	827	991	1,149
5240	Workers Compensation	66,380	82,351	69,786	116,431
5250	Uniform Allowance	4,458	4,000	4,250	4,000
		366,952	431,799	387,355	457,778
<b>Other Employee Costs</b>					
5320	Conferences	-	1,500	-	1,500
5325	Training	1,390	3,500	2,500	3,500 *
5335	Travel Expenses	358	75	50	75
		1,748	5,075	2,550	5,075
<b>Insurance</b>					
5535	Property & Liability Insurance	21,500	15,150	15,150	16,200
		21,500	15,150	15,150	16,200
<b>Contractual Services</b>					
6000	Professional Services	74,866	-	15,500	15,000 *
6015	Communication Services	2,341	2,700	2,000	2,700 *
		77,207	2,700	17,500	17,700
<b>Other Services</b>					
6110	Printing Services	-	250	150	250 *
6115	Licensing/Titles	-	200	150	200 *
6135.030	Rentals - Equipment	26	250	60,000	250
6145	Custodial Services	102,440	110,000	110,000	175,000
6195	Miscellaneous Contractual Services	71,075	76,000	40,000	76,000 *
		173,541	186,700	210,300	251,700
<b>Repairs and Maintenance</b>					
6305	R&M Equipment	-	500	250	500 *
6315	R&M Buildings & Structures	1,448	-	-	-
6315.001	City Hall	353,540	289,000	150,000	345,500 *
6315.002	Public Works	35,122	35,000	75,000	260,000 *
6315.003	Police	6,211	23,000	80,000	23,000 *
6315.004	Fire Station #61	6,407	74,000	20,000	173,000 *
6315.005	Fire Station #62	8,971	5,900	7,500	5,900 *
6315.006	Fire Station #63	4,903	7,000	10,000	43,000 *
6315.007	Library	496	5,000	2,000	5,000 *
6315.008	EMA	857	2,000	17,000	2,000 *
6315.009	Civic Center Parking Deck	-	5,000	4,500	100,000 *
6315.011	Metropolitan Square Parking	62	-	-	-
6315.012	Historical Society	132	5,000	1,500	5,000 *
6315.013	Food Pantry	19,874	5,000	8,000	5,000 *
6315.014	Theater	7,986	20,000	18,000	20,000 *

# 100-50-535 - Facilities & Grounds Maintenance

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Repairs and Maintenance</b>					
6315.015	1486-1486.5 Miner	400	-	1,000	2,000
6315.999	Other	34,993	65,000	60,000	90,000 *
6325	R&M Street Lights	-	-	5,600	-
		481,400	541,400	460,350	1,079,900
<b>Commodities</b>					
7000	Office Supplies	385	600	600	600
7020	Supplies - Safety	1,842	3,000	3,000	3,000
7025	Supplies - Custodial	33,405	50,000	35,000	50,000
7030	Supplies - Tools & Hardware	1,862	4,500	4,500	4,500 *
7035	Supplies - Equipment R&M	31	500	1,250	500
7045.001	City Hall	44,220	33,000	75,000	33,000 *
7045.002	Public Works	21,346	35,000	30,000	35,000 *
7045.003	Police	1,216	10,000	7,500	10,000 *
7045.004	Fire Station #61	6,363	2,200	3,000	2,200
7045.005	Fire Station #62	141	2,200	3,500	2,200
7045.006	Fire Station #63	930	2,200	2,200	2,200 *
7045.007	Library	-	700	-	700
7045.008	EMA	-	500	3,600	500
7045.009	Civic Center Parking Deck	4,532	500	2,000	500
7045.012	Historical Society	-	1,000	500	1,000
7045.013	Food Pantry	831	1,000	500	1,000
7045.014	Theater	123	3,000	-	3,000
7045.999	Other	620	1,000	1,200	1,000
7055.054	Other Supplies	19	-	-	-
7110	Natural Gas	7,369	-	200	-
7140	Electricity	142,220	140,000	160,000	150,000
7200	Other Supplies	2,334	1,125	1,100	1,125
7300	Uniforms	376	575	900	7,350 *
7320	Equipment < \$5,000	3,798	8,000	11,500	8,000
		273,964	300,600	347,050	317,375
<b>Other Expenses</b>					
7500	Postage & Parcel	20	50	-	50
7550	Miscellaneous Expenses	-	300	250	300
		20	350	250	350
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	365	7,500	25,000	10,000
8015	Equipment	9,431	-	-	-
		9,796	7,500	25,000	10,000
<b>Division Total: Facilities &amp; Grounds Maintenance</b>		<b>2,035,609</b>	<b>2,286,966</b>	<b>2,155,410</b>	<b>3,122,815</b>

# 100-50-535 - Facilities & Grounds Maintenance

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5325 - Training	Building Maintenance Programs	3,500
Account: 6000 - Professional Services	Phase 1 of Media Studio Space Renovation	15,000
Account: 6015 - Communication Services	Cellular Phones	2,700
Account: 6110 - Printing Services	Business Cards, Door Hangers, Work Tickets, etc.	250
Account: 6115 - Licensing/Titles	Commercial Drivers License Renewals	200
Account: 6195 - Miscellaneous Contractual Services	Electrical Repair Contract	19,500
	Floor Mats (Including Police)	10,000
	Miscellaneous Projects	18,500
	Pest Control	10,000
	Plumbing Repair Contract	18,000
Account: 6305 - R&M Equipment	Repair of Vacuums, Scrubbers, Compressors, etc.	500
Account: 6315.001 - City Hall	City Hall Flashing	38,000
	City Hall Generator Distribution Repairs (Carryover)	20,000
	Elevator Maintenance Contract	17,500
	HVAC Maintenance Contract	50,000
	Misc. Remodel Jobs	155,000
	Miscellaneous Repairs Throughout City Hall	35,000
	Phase 1 of Media Studio Space Renovation	30,000
Account: 6315.002 - Public Works	Misc Building Repairs	45,000
	PW Building #5 Overhead Door Reconfiguration	135,000
	PW Building Tuck-Pointing	80,000
Account: 6315.003 - Police	Air Duct Cleaning	13,000
	Misc. Repairs	10,000
Account: 6315.004 - Fire Station #61	Fire Station #61 Lintel Replacement	110,000
	Air Duct Cleaning	3,000
	Fire Station #61 Condenser Replacements (Carryover)	25,000
	Fire Station #61 Crack-Sealing and Seal-Coating	5,000
	Miscellaneous Building Repairs	30,000
Account: 6315.005 - Fire Station #62	Air Duct Cleaning	1,400
	Miscellaneous Repairs	4,500
Account: 6315.006 - Fire Station #63	Air Duct Cleaning	2,000
	Fire Station #63 Condenser Replacement	36,000
	Miscellaneous Repairs	5,000
Account: 6315.007 - Library	Maint. Agreement - Building Exterior	5,000
Account: 6315.008 - EMA	Emergency Management Agency Repairs	2,000
Account: 6315.009 - Civic Center Parking Deck	Annual Repairs & Maintenance	100,000
Account: 6315.012 - Historical Society	Miscellaneous Repairs	5,000
Account: 6315.013 - Food Pantry	Air Duct Cleaning at the Food Pantry	3,000
	Miscellaneous Repairs	2,000
Account: 6315.014 - Theater	Maintenance and Repairs	20,000
Account: 6315.999 - Other	Carpet Cleaning, Window Washing, Electrical, etc.	15,000
	Heating, Ventilation and Air Conditioning, Misc.	75,000
Account: 7030 - Supplies - Tools & Hardware	Screws, Nails, Glue and Saws for Carpenter Shop	4,500
Account: 7045.001 - City Hall	General City Hall Repairs	25,000
	Information Technology Department Remodel (Carryover)	8,000

---

# 100-50-535 - Facilities & Grounds Maintenance

## 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 7045.002 - Public Works	Misc Repairs	35,000
Account: 7045.003 - Police	Misc. Repairs	10,000
Account: 7045.006 - Fire Station #63	General Fire Station Repairs	2,200
Account: 7300 - Uniforms	Quartermaster System Uniforms	6,300
	T-Shirts for Seasonal Employees	150
	Uniforms for Foreman and Superintendent	900

**2023 Budget**  
**PUBLIC WORKS AND ENGINEERING**

---

***Vehicle Maintenance Division***

**Division Overview**

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.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Vehicle Maintenance	Number of Vehicle Repairs	1,534	1,243	1,548

**2022 Major Accomplishments**

1. Maintained and repaired over 355 pieces of equipment. The Division provided services and support to all City departments via City mechanics, contractual services, and warranty repairs.
2. Continued the process of auctioning surplus vehicles and equipment through Obenauf Auction Services. Two auctions are expected to be completed in 2022 to dispose of vehicles/equipment upon approval by the City Council.
3. Completed integration of the new fuel monitoring system to improve reporting of departmental fuel usage.

**2023 Goals and Objectives**

1. Continue to update fleet inventory maintenance and repairs with software to improve efficiency and cost tracking of fleet. These updates will improve service, minimize costs, and aid in the budgeting process.
2. Review options for functionality of hybrid and electric vehicles within the City's fleet.

2023 Budget

**PUBLIC WORKS & ENGINEERING -  
VEHICLE MAINTENANCE**

---

**PERSONNEL EXHIBIT**

---

Department: PWE		Div: Vehicle Maintenance		Div. No: 50 - 540	
Title	2021 Budget	Authorized Positions			
		2022 Budget	2023 Budget	2023 Budget	
Foreman - Vehicle Maintenance	1.00	1.00	1.00	1.00	
Mechanic	4.00	4.00	4.00	4.00	
Part-Time	0.50	0.50	0.50	0.50	
Total Full Time Equivalent (FTE) Employees:	5.50	5.50	5.50	5.50	

# 100-50-540 - Vehicle Maintenance

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	406,613	448,842	419,122	454,181
5010	Temporary Wages	9,178	23,400	16,335	18,078
5020	Overtime - Non Supervisory	21,456	15,750	23,814	15,750
5035	Acting Out of Class & Night Premium	6,675	9,000	8,905	9,000
		443,922	496,992	468,176	497,009
<b>Taxes and Benefits</b>					
5200	FICA Contribution	33,245	36,150	34,521	36,151
5205	IMRF Contribution	45,464	35,145	34,411	29,523
5220	PPO Insurance Contribution	60,747	78,323	81,513	77,154
5225	HMO Insurance Contribution	42,748	48,358	36,268	22,254
5230	Dental Insurance Contribution	6,443	8,151	7,392	5,836
5232	Vision Insurance Contribution	543	596	566	490
5235	Life Insurance Contribution	387	418	466	526
5240	Workers Compensation	19,935	21,548	24,850	22,069
5250	Uniform Allowance	257	320	320	320
5260	RHS Plan Payout	9,021	5,400	7,534	7,950
		218,791	234,409	227,841	202,273
<b>Other Employee Costs</b>					
5310	Membership Dues	30	30	30	30 *
5325	Training	1,366	9,000	6,500	9,000 *
5335	Travel Expenses	-	100	100	100
		1,396	9,130	6,630	9,130
<b>Insurance</b>					
5535	Property & Liability Insurance	20,370	20,650	20,650	21,290
		20,370	20,650	20,650	21,290
<b>Contractual Services</b>					
6015	Communication Services	1,402	1,600	1,400	1,600 *
6040	Waste Hauling & Debris Removal	3,323	4,500	4,200	4,500 *
		4,725	6,100	5,600	6,100
<b>Other Services</b>					
6115	Licensing/Titles	1,106	2,950	2,700	2,950 *
6135.031	Rentals - Uniforms	8,547	9,000	10,500	11,000
6190	Tow/Storage/Abandoned Fees	1,042	1,250	2,500	2,500
6195	Miscellaneous Contractual Services	16,515	38,700	35,000	38,700 *
		27,209	51,900	50,700	55,150
<b>Repairs and Maintenance</b>					
6300	R&M Software	2,995	4,995	3,500	7,000 *
6305	R&M Equipment	47,424	20,000	25,000	25,000 *
6310	R&M Vehicles	75,959	85,000	80,000	85,000 *
		126,377	109,995	108,500	117,000
<b>Commodities</b>					
7000	Office Supplies	150	200	200	200
7020	Supplies - Safety	1,133	1,350	1,300	1,350 *
7030	Supplies - Tools & Hardware	6,550	5,200	5,200	5,200 *
7035	Supplies - Equipment R&M	17,185	15,000	28,000	25,000 *
7040	Supplies - Vehicle R&M	247,210	280,000	275,000	280,000 *
7120	Gasoline	207,455	215,000	285,000	285,000
7130	Diesel	84,230	120,000	175,000	175,000
7200	Other Supplies	277	650	400	400
7300	Uniforms	358	650	600	1,750 *

# 100-50-540 - Vehicle Maintenance

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Commodities</b>					
7320	Equipment < \$5,000	7,966	19,400	19,250	7,500 *
		572,513	657,450	789,950	781,400
<b>Other Expenses</b>					
7500	Postage & Parcel	11	-	-	-
		11	-	-	-
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	817	-	-	-
8015	Equipment	7,302	30,000	30,000	-
		8,119	30,000	30,000	-
<b>Division Total: Vehicle Maintenance</b>		<b>1,423,435</b>	<b>1,616,626</b>	<b>1,708,047</b>	<b>1,689,352</b>



# 100-50-540 - Vehicle Maintenance

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Annual Fee - Municipal Fleet Managers Association	30
Account: 5325 - Training	EVT & Sweeper Repair Training	4,000
	PubWorks Software Training	3,000
	School for Auto & Truck Repair Procedures	2,000
Account: 6015 - Communication Services	Cell Phones	1,600
Account: 6040 - Waste Hauling & Debris Removal	Pick Up of Parts Cleaner Solvent	900
	Tire Disposal	3,000
	Waste Oil Disposal	600
Account: 6115 - Licensing/Titles	Annual Fee for Vehicle License Plates	500
	Commercial Drivers License Renewals	200
	Fee Charged for Titles on New City Vehicles	250
	Semi-Annual IL Safety Inspections on All Trucks	2,000
Account: 6195 - Miscellaneous Contractual Services	Monthly Torch Tank Rental	4,200
	Vehicle Diagnostic System	30,000
	Vehicle Lift Certifications	4,500
Account: 6300 - R&M Software	Annual Maintenance of Online Service Manual	5,000
	Annual Maintenance of Vehicle Scanner Software	2,000
Account: 6305 - R&M Equipment	Repairs to Air Compressors, Lifts, Diagnostic Equipment	25,000
Account: 6310 - R&M Vehicles	Misc Repairs	85,000
Account: 7020 - Supplies - Safety	General Safety Equipment	750
	Winter Clothing per MECCA Agreement	600
Account: 7030 - Supplies - Tools & Hardware	Large Air Tools, Tire Tools, etc	2,500
	Union Contract Allowance	2,700
Account: 7035 - Supplies - Equipment R&M	Small Power Equipment, Propane for Deck Scrubber	25,000
Account: 7040 - Supplies - Vehicle R&M	Fire Department Dive Van Rehabilitation	30,000
	Other Parts & Accessories for All City Departments	250,000
Account: 7300 - Uniforms	Quartermaster System Uniforms	1,100
	T-Shirts for Seasonal Employees	200
	Uniforms for Foreman	450
Account: 7320 - Equipment < \$5,000	Various Mechanical Equipment	7,500

Page Intentionally Left Blank

## 2023 Budget

# POLICE

---

### Mission Statement

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Salaries	12,492,251	12,415,802	11,858,313	12,817,376	12,887,092	13,219,995
Benefits	9,209,605	9,558,851	10,954,846	11,603,193	11,665,110	11,561,065
Contractual Services	1,490,134	1,999,859	1,521,550	1,762,692	1,930,349	2,209,882
Commodities	156,003	116,141	108,631	118,380	93,300	134,880
Capital Outlay	105,747	52,163	4,888	-	-	206,000
<b>Total</b>	<b>23,453,741</b>	<b>24,142,816</b>	<b>24,448,228</b>	<b>26,301,641</b>	<b>26,575,851</b>	<b>27,331,822</b>

### Department Overview

The function of the Des Plaines Police Department is to preserve the peace in a manner consistent with the freedoms secured by the Constitution of the United States utilizing a fiscally responsible approach. This is accomplished through the concerted and coordinated efforts of the Department's various divisions.

**2023 Budget**  
**POLICE**

---

*Administrative Division*

**Division Overview**

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 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.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Administration	# of New Police Vehicles Purchased/ Outfitted	5	1	4
	# of Arrest Videos Burned - Court Subpoena	443	603	600
	# of DUI Videos Burned – Court Subpoena	82	98	100

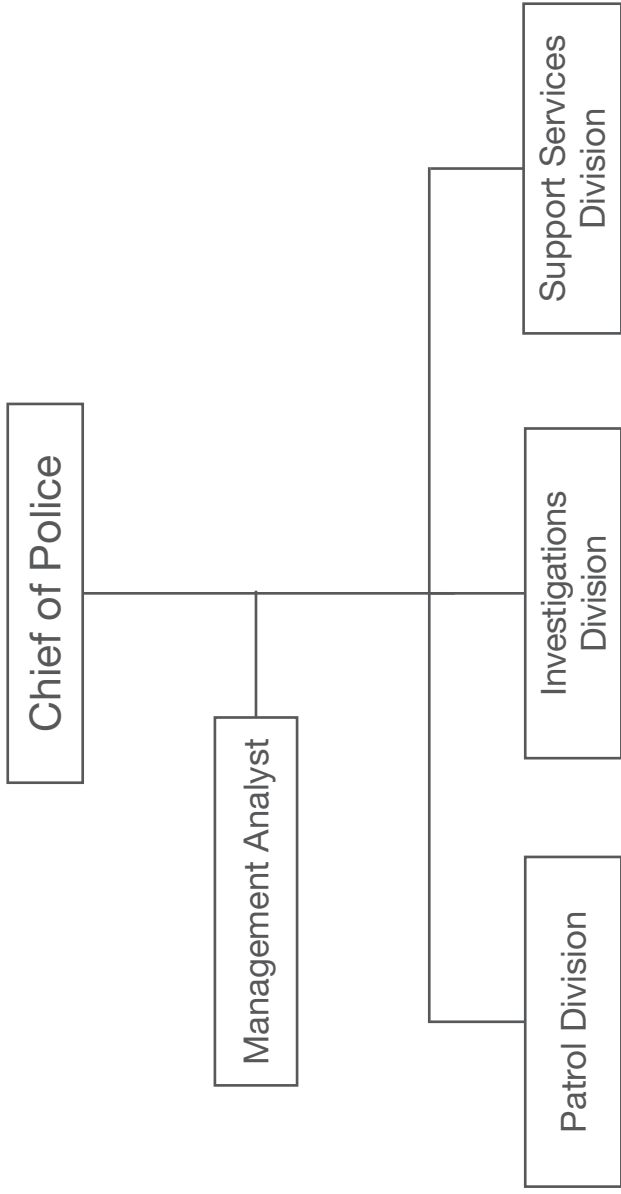
**2022 Major Accomplishments**

1. Automated NIBRS reporting through the Central Square Records Management System.
2. Researched and purchased new laptop computers to replace aging systems in our squad cars.

**2023 Goals and Objectives**

1. Implement new technologies to improve officer efficiency and to assist with investigations.
2. Improve outreach with community groups and community events.

# POLICE DEPARTMENT - ADMINISTRATION



**2023 Budget**  
**POLICE -**  
**ADMINISTRATION**

---

**PERSONNEL EXHIBIT**

Department: Police		Div: Administration		Div. No: 60 - 100	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Chief	1.00	1.00	1.00		
Management Analyst	1.00	1.00	1.00		
Total Full Time Equivalent (FTE) Employees:	2.00	2.00	2.00		

# 100-60-100 - Administration

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	229,337	234,029	237,469	250,983
5020	Overtime - Non Supervisory	-	900	-	-
		229,337	234,929	237,469	250,983
<b>Taxes and Benefits</b>					
5200	FICA Contribution	16,384	16,723	17,939	18,192
5205	IMRF Contribution	7,469	5,636	5,867	5,163
5217	ICMA 401 Pension Contribution	7,940	8,146	8,146	8,622
5220	PPO Insurance Contribution	50,417	57,786	57,787	50,270
5230	Dental Insurance Contribution	3,102	3,610	3,611	3,094
5232	Vision Insurance Contribution	255	258	280	248
5235	Life Insurance Contribution	188	187	245	235
5240	Workers Compensation	4,409	4,521	4,563	5,411
5250	Uniform Allowance	938	875	875	875
5260	RHS Plan Payout	34,903	-	-	-
		126,004	97,742	99,313	92,110
<b>Other Employee Costs</b>					
5310	Membership Dues	1,825	1,825	1,825	1,825 *
5320	Conferences	30	1,500	150	1,500 *
5325	Training	-	500	696	500 *
		1,855	3,825	2,671	3,825
<b>Insurance</b>					
5535	Property & Liability Insurance	5,430	3,280	3,280	3,190
		5,430	3,280	3,280	3,190
<b>Contractual Services</b>					
6015	Communication Services	2,011	2,000	2,000	2,000 *
		2,011	2,000	2,000	2,000
<b>Commodities</b>					
7000	Office Supplies	83	100	50	100 *
7200	Other Supplies	-	100	50	100
7300	Uniforms	80	-	-	-
		163	200	100	200
<b>Other Expenses</b>					
7500	Postage & Parcel	-	100	50	100 *
		-	100	50	100
<b>Division Total: Administration</b>		<b>364,801</b>	<b>342,076</b>	<b>344,883</b>	<b>352,408</b>

---

## **100-60-100 - Administration**

### **2023 Budget Justification Worksheet**

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 5310 - Membership Dues	International Association of Chiefs of Police-Internet Police Executive Research Forum	1,225 600
Account: 5320 - Conferences	International Assoc. of Chiefs of Police Conference	1,500
Account: 5325 - Training	Illinois Chief's Training	500
Account: 6015 - Communication Services	Cell Phones	2,000
Account: 7000 - Office Supplies	Stationary Copy Paper, Pens, Pencils	100
Account: 7500 - Postage & Parcel	Stamps, Shipping, Package Delivery, Postage Meter	100



**2023 Budget**  
**POLICE**

---

*Operations (Patrol) Division*

**Division Overview**

The Operations Division is comprised of uniformed patrol officers. This division is the largest in the Police Department and provides highly visible 24-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.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Uniformed Patrol	Total Number of Uniformed Patrol Officers	97	97	97
	Total Number of Calls for Service	52,431	56,491	50,000
	Total Arrests	410	505	600
	Total DUI Arrests	24	69	75
	SWAT Call Outs	2	2	3
	Number of Compliance & Parking Violations Issued	4,448*	5,598	6,200

*\*Minimized proactive patrol operations due to COVID-19 Pandemic.*

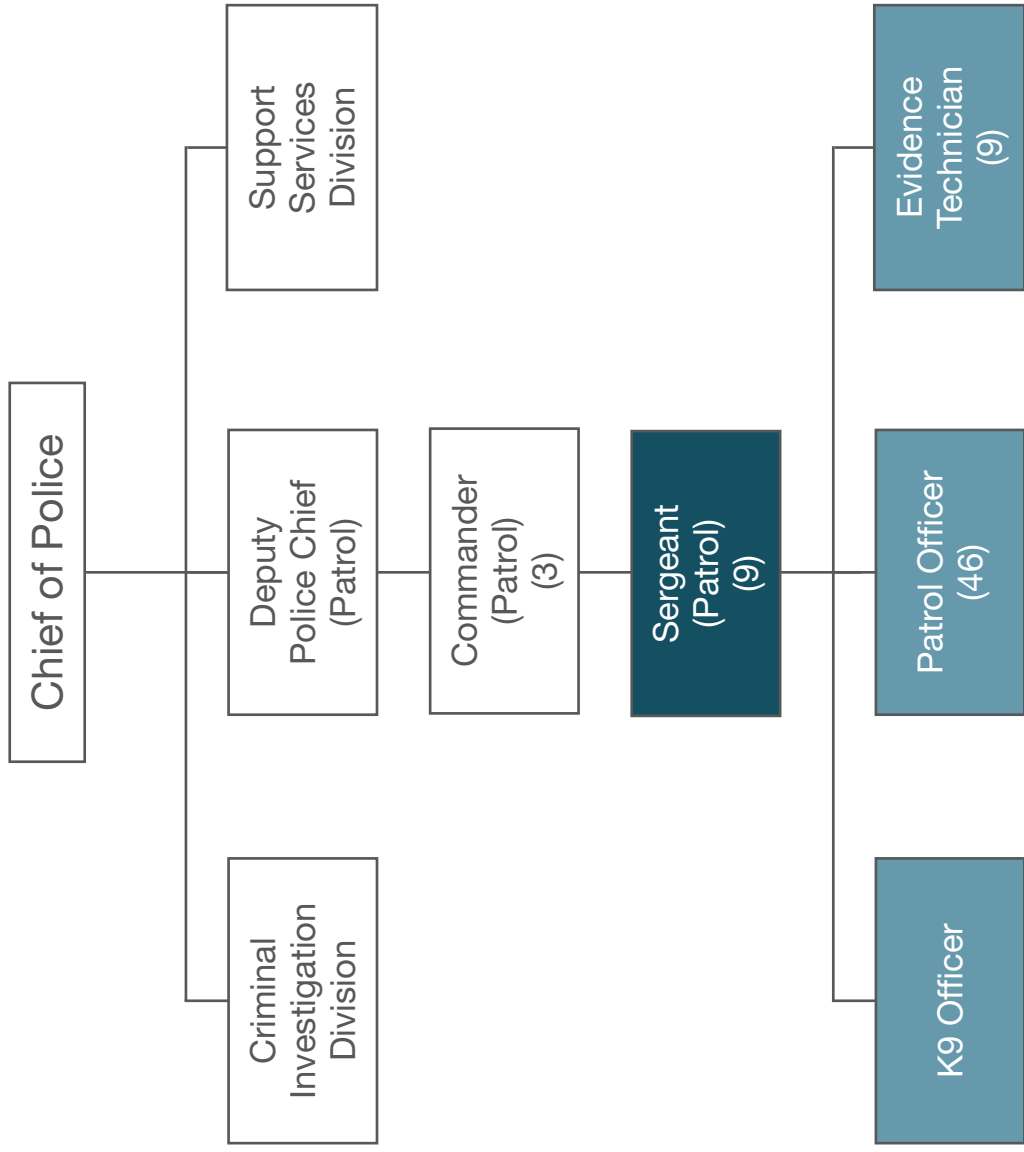
**2022 Major Accomplishments**

1. Adapted to training requirements to comply with the SAFE-T Act.
2. Implemented twelve-hour shifts.
3. Outfitted and trained officers with new body cameras.

**2023 Goals and Objectives**

1. Secure new dispatching services.
2. Implement leadership development training.
3. Adapt and train for revisions in the SAFE-T Act.

# POLICE DEPARTMENT - UNIFORMED PATROL



MAP 240

MAP 241

FY2023



**2023 Budget**  
**POLICE -**  
**UNIFORMED PATROL**

---

**PERSONNEL EXHIBIT**

Department: Police		Div: Uniformed Patrol		Div. No: 60 - 610
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Deputy Chief	1.00	1.00	1.00	
Commander	3.00	3.00	3.00	
Sergeant/Uniformed Patrol	9.00	9.00	9.00	
Patrol Officer/SP (9 ET)	9.00	9.00	9.00	
Patrol Officer/K9 *	2.00	2.00	1.00	
Patrol Officer/Uniformed Patrol	<u>46.00</u>	<u>46.00</u>	<u>46.00</u>	
Total Full Time Equivalent (FTE) Employees:	70.00	70.00	69.00	

\* Position reallocated to Support Services Division.

# 100-60-610 - Uniformed Patrol

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	7,092,600	7,639,119	7,855,356	7,759,994
5015	Overtime - Supervisory	81,151	52,200	125,218	52,200
5020	Overtime - Non Supervisory	393,390	310,000	388,542	310,000
5025	Secondary Employment	13,436	-	-	-
5030	Court Pay	49,883	60,000	50,299	60,000
5035	Acting Out of Class & Night Premium	35,986	43,000	40,802	58,000
		7,666,445	8,104,319	8,460,217	8,240,194
<b>Taxes and Benefits</b>					
5200	FICA Contribution	110,143	111,689	121,232	113,698
5210	Police Pension Contribution	5,596,231	5,977,053	5,977,053	6,102,328
5220	PPO Insurance Contribution	946,633	1,112,556	1,182,102	971,476
5225	HMO Insurance Contribution	195,614	212,688	190,988	179,720
5230	Dental Insurance Contribution	65,996	78,054	80,473	66,210
5232	Vision Insurance Contribution	5,733	5,923	6,623	5,613
5235	Life Insurance Contribution	5,519	5,843	8,038	7,226
5240	Workers Compensation	203,446	207,979	217,392	239,932
5250	Uniform Allowance	45,779	39,725	43,500	41,950
5260	RHS Plan Payout	279,807	89,775	136,243	100,275
		7,454,901	7,841,285	7,963,644	7,828,428
<b>Other Employee Costs</b>					
5310	Membership Dues	305	210	190	210 *
5320	Conferences	-	1,500	-	1,500
5325	Training	45,447	58,700	62,000	64,600 *
5335	Travel Expenses	-	200	50	200 *
		45,752	60,610	62,240	66,510
<b>Insurance</b>					
5535	Property & Liability Insurance	115,890	122,230	122,230	123,570
		115,890	122,230	122,230	123,570
<b>Contractual Services</b>					
6015	Communication Services	23,136	27,900	24,000	27,000 *
		23,136	27,900	24,000	27,000
<b>Other Services</b>					
6110	Printing Services	408	100	50	100
6195	Miscellaneous Contractual Services	2,896	2,800	300	500 *
		3,304	2,900	350	600
<b>Repairs and Maintenance</b>					
6300	R&M Software	2,285	2,000	2,000	2,000 *
6310	R&M Vehicles	6	-	-	-
		2,291	2,000	2,000	2,000
<b>Commodities</b>					
7000	Office Supplies	-	500	500	500 *
7120	Gasoline	-	-	50	-
7200	Other Supplies	3,816	2,100	5,000	5,100 *
7300	Uniforms	21,005	12,000	16,000	12,000 *
7320	Equipment < \$5,000	1,803	1,400	2,000	10,300 *
		26,624	16,000	23,550	27,900
<b>Other Expenses</b>					
7500	Postage & Parcel	-	200	50	200

# 100-60-610 - Uniformed Patrol

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Expenses</b>					
7550	Miscellaneous Expenses	277	-	-	-
		<u>277</u>	<u>200</u>	<u>50</u>	<u>200</u>
<b>Division Total: Uniformed Patrol</b>		<b><u>15,338,620</u></b>	<b><u>16,177,444</u></b>	<b><u>16,658,281</u></b>	<b><u>16,316,402</u></b>

# 100-60-610 - Uniformed Patrol

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	IL Association of Technical Accident Investigators	90
	International Association of Chiefs of Police	120
Account: 5325 - Training	2 Week Sergeant's School	8,000
	Breath Alcohol Certification	300
	Defensive Driving	2,500
	Evidence Tech Training	4,000
	Field Training Officer School	1,000
	Interviews & Interrogations	2,400
	Police Academy Training (5)	15,000
	Report Writing Class	500
	School of Staff and Command	10,000
	Uniformed Patrol Increased Mandated Training	20,900
Account: 5335 - Travel Expenses	Mileage, Tolls, Parking	200
Account: 6015 - Communication Services	Broadband Cards for Police MDC	18,000
	Departmental Cell Phones, iPad (Deputy Chief)	7,500
	IPSAN Mobile Data Computer	500
	Northern Illinois Police Alarm Language Line	1,000
Account: 6195 - Miscellaneous Contractual Services	Cleanup efforts	500
Account: 6300 - R&M Software	Traffic Reconstruction Software	2,000
Account: 7000 - Office Supplies	Paper, Pens, Pencils, Etc	500
Account: 7200 - Other Supplies	Evidence Technician Supplies	4,500
	Vehicle Specification Sheets	600
Account: 7300 - Uniforms	Police Uniforms, New Hires (5)	10,000
	Replace Damaged Uniforms	2,000
Account: 7320 - Equipment < \$5,000	Equipment for Patrol Division Response	8,900
	Evidence Tech Equip.- Traffic Data System (TDS)	1,400

**2023 Budget**  
**POLICE**

---

***Criminal Investigations Division***

**Division Overview**

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.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Criminal Investigations	Total Cases Assigned	770	895	900
	Total Cases Closed	801	985	1,000
	Juvenile Arrests - % of Total Arrests	25.58%	14.16%	21%
	Total Arrests	129	137	170

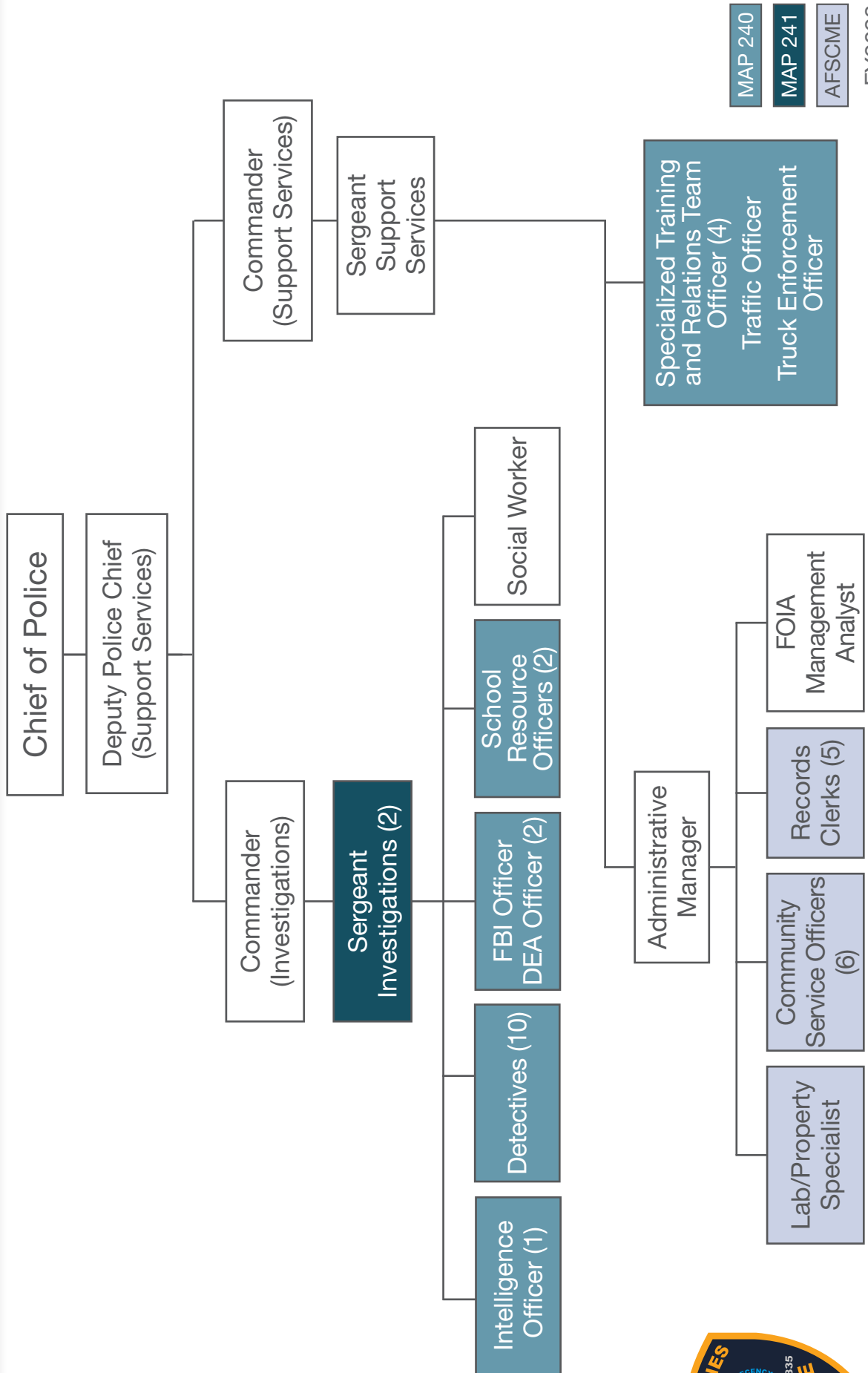
**2022 Major Accomplishments**

1. Trained three new detectives and a new District 62 School Resource Officer.
2. Filled the open Investigations Division night Sergeant position.

**2023 Goals and Objectives**

1. Fill the open FBI Street Gang Task Force Officer position.
2. Keep all members of the Investigations Division current on state training mandates.
3. Create and implement a Street Crimes Intelligence Unit.

# POLICE DEPARTMENT - CRIMINAL INVESTIGATION/SUPPORT SERVICES



MAP 240  
MAP 241  
AFSCME  
FY2023





2023 Budget

**POLICE -  
CRIMINAL INVESTIGATION**

---

**PERSONNEL EXHIBIT**

---

Department: Police		Div: Criminal Investigation		Div. No: 60 - 620
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Commander	1.00	1.00	1.00	
Detective Sergeant	2.00	2.00	2.00	
Detective	9.00	10.00	10.00	
Patrol Officer/Criminal Investigations (1 FBI TF, 1 INTEL, 2 DEA, 2 SRO's)	6.00	5.00	6.00	
Police Social Worker	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	
Total Full Time Equivalent (FTE) Employees:	19.00	19.00	20.00	

# 100-60-620 - Criminal Investigation

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	1,922,512	2,194,850	2,163,466	2,377,668
5015	Overtime - Supervisory	28,085	17,500	23,237	17,500
5020	Overtime - Non Supervisory	201,735	185,000	227,026	185,000
5030	Court Pay	18,472	30,000	11,366	30,000
5035	Acting Out of Class & Night Premium	-	-	-	-
		2,170,804	2,427,350	2,425,095	2,610,168
<b>Taxes and Benefits</b>					
5200	FICA Contribution	37,467	38,060	37,405	40,935
5205	IMRF Contribution	10,015	10,282	7,662	6,596
5210	Police Pension Contribution	1,632,235	1,743,307	1,743,307	1,779,846
5220	PPO Insurance Contribution	220,083	307,991	268,492	316,007
5225	HMO Insurance Contribution	105,152	113,421	92,961	59,883
5230	Dental Insurance Contribution	20,177	25,615	21,361	21,449
5232	Vision Insurance Contribution	1,702	1,948	1,716	1,825
5235	Life Insurance Contribution	1,376	1,677	1,728	2,062
5240	Workers Compensation	54,929	57,098	52,834	70,179
5250	Uniform Allowance	12,511	11,625	14,825	11,625
5260	RHS Plan Payout	54,748	56,100	100,905	57,000
		2,150,394	2,367,124	2,343,196	2,367,407
<b>Other Employee Costs</b>					
5310	Membership Dues	3,645	3,600	4,000	4,500 *
5325	Training	2,204	8,525	9,000	8,525 *
5335	Travel Expenses	915	1,000	500	1,000
		6,764	13,125	13,500	14,025
<b>Insurance</b>					
5535	Property & Liability Insurance	45,790	42,550	42,550	39,310
		45,790	42,550	42,550	39,310
<b>Contractual Services</b>					
6015	Communication Services	12,779	18,000	15,500	16,600 *
		12,779	18,000	15,500	16,600
<b>Other Services</b>					
6110	Printing Services	425	-	53	-
6195	Miscellaneous Contractual Services	20,951	23,600	22,000	23,600 *
		21,376	23,600	22,053	23,600
<b>Repairs and Maintenance</b>					
6305	R&M Equipment	-	250	100	250
		-	250	100	250
<b>Commodities</b>					
7000	Office Supplies	666	500	500	500
7200	Other Supplies	190	500	200	500
7300	Uniforms	-	200	250	200
7320	Equipment < \$5,000	1,580	500	3,000	3,000 *
		2,435	1,700	3,950	4,200
<b>Other Expenses</b>					
7500	Postage & Parcel	174	250	100	250
		174	250	100	250
<b>Division Total: Criminal Investigation</b>		<b>4,410,515</b>	<b>4,893,949</b>	<b>4,866,044</b>	<b>5,075,810</b>

# 100-60-620 - Criminal Investigation

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Investigation Association Membership Dues	900
	Major Case Assist Team (MCAT)	3,600
Account: 5325 - Training	Advanced Financial Crimes	500
	Criminal Investigation	1,725
	Interviews & Interrogations	800
	Investigations Division Training	3,100
	Lineup Software Upgrade	800
	Social Worker Training	1,600
Account: 6015 - Communication Services	Departmental Cell Phones, iPad (3)	15,500
	Tracker Connection	1,100
Account: 6195 - Miscellaneous Contractual Services	BPFC Background Checks (Transunion)	2,400
	Cell Phone Forensics	3,000
	Critical Reach	700
	Leads Online (Pawnshop Database)	5,200
	Lexis Nexis Risk	4,000
	Outside Forensic Services	5,000
	Thomson Reuters	3,300
Account: 7320 - Equipment < \$5,000	Office Equipment	3,000

**2023 Budget**  
**POLICE**

---

*Support Services Division*

**Division Overview**

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.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Support Services	Number of Police Education Programs Presented	40*	85	100
	Number of Police Training Classes Conducted	120*	220	250

*\*Lower projected numbers due to COVID-19 Pandemic.*

**2022 Major Accomplishments**

1. Successfully outsourced the crossing guard program to an outside vendor.
2. Increased community outreach by participating in Parent University in collaboration with the local school district.

**2023 Goals and Objectives**

1. Certify personnel and curriculum through the Illinois Law Enforcement Training Standards Board
2. Convert all training records to digital record-keeping software.

**2023 Budget**  
**POLICE -**  
**SUPPORT SERVICES**

---

**PERSONNEL EXHIBIT**

Department: Police		Div: Support Services		Div. No: 60 - 630
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Deputy Chief	1.00	1.00	1.00	
Commander	1.00	1.00	1.00	
Sergeant/Support Services *	0.00	0.00	1.00	
Administrative Manager	1.00	1.00	1.00	
Management Analyst	0.00	0.00	1.00	
Patrol Officer/Support Services (4 Specialized Training and Relations Team Ofc, 1 Traffic Ofc)	5.00	5.00	5.00	
Community Service Officer	7.00	6.00	6.00	
Records Clerk **	4.00	5.00	5.00	
Lab/Property Specialist	1.00	1.00	1.00	
Truck Enforcement Officer	1.00	1.00	1.00	
Total Full Time Equivalent (FTE) Employees:	21.00	21.00	23.00	

\* Position reallocated from Uniform Patrol Division.

\*\* Not a new position, reclassification based on area of responsibility.

# 100-60-630 - Support Services

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	1,584,552	1,759,378	1,706,288	2,052,250
5010	Temporary Wages	141,116	225,000	505	-
5015	Overtime - Supervisory	1,498	900	401	900
5020	Overtime - Non Supervisory	49,099	58,000	54,037	58,000
5025	Secondary Employment	13,489	-	1,830	-
5030	Court Pay	1,974	2,500	1,250	2,500
5035	Acting Out of Class & Night Premium	-	5,000	-	5,000
		1,791,727	2,050,778	1,764,311	2,118,650
<b>Taxes and Benefits</b>					
5200	FICA Contribution	86,008	89,796	81,991	88,472
5205	IMRF Contribution	89,229	87,680	76,090	60,687
5210	Police Pension Contribution	544,079	581,102	581,102	593,282
5220	PPO Insurance Contribution	235,875	301,144	293,000	307,433
5225	HMO Insurance Contribution	103,926	113,421	106,353	89,016
5230	Dental Insurance Contribution	20,300	24,878	23,123	21,445
5232	Vision Insurance Contribution	1,758	1,905	1,887	1,830
5235	Life Insurance Contribution	1,574	1,764	2,210	2,354
5240	Workers Compensation	43,113	48,652	39,447	53,626
5250	Uniform Allowance	10,732	9,650	10,350	10,425
5260	RHS Plan Payout	86,953	37,050	43,404	44,550
		1,223,546	1,297,042	1,258,957	1,273,120
<b>Other Employee Costs</b>					
5310	Membership Dues	10,155	10,525	10,655	10,525 *
5320	Conferences	1,652	1,500	1,500	1,500
5325	Training	19,383	24,200	24,200	24,200 *
5335	Travel Expenses	28	150	150	150 *
		31,218	36,375	36,505	36,375
<b>Insurance</b>					
5535	Property & Liability Insurance	42,410	46,570	46,570	48,800
		42,410	46,570	46,570	48,800
<b>Contractual Services</b>					
6000	Professional Services	22,567	30,000	20,500	35,000 *
6015	Communication Services	305,610	109,200	95,000	109,200 *
6035	Dispatch Services	700,924	1,071,231	950,000	1,166,681 *
		1,029,101	1,210,431	1,065,500	1,310,881
<b>Other Services</b>					
6110	Printing Services	11,809	10,000	9,000	10,000 *
6185	Animal Control	45,506	53,000	20,000	27,000 *
6190	Tow/Storage/Abandoned Fees	1,413	1,500	1,300	1,500
6195	Miscellaneous Contractual Services	27,420	26,550	390,000	376,550 *
		86,148	91,050	420,300	415,050
<b>Repairs and Maintenance</b>					
6300	R&M Software	22,436	27,146	22,000	39,946 *
6305	R&M Equipment	7,788	10,050	9,000	17,550 *
6310	R&M Vehicles	2,499	2,000	2,000	2,000 *
6345	R&M Police Range	13,573	16,800	16,000	16,800 *
		46,296	55,996	49,000	76,296
<b>Commodities</b>					
7000	Office Supplies	10,134	11,000	8,000	11,000
7010	Supplies - Community Relations	2,592	3,000	2,000	5,000 *
7015	Supplies - Police Range	35,890	57,730	30,000	57,730 *

# 100-60-630 - Support Services

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Commodities</b>					
7035	Supplies - Equipment R&M	521	-	-	-
7055.051	Street Sign Supplies	-	200	100	200 *
7120	Gasoline	50	-	-	-
7200	Other Supplies	13,590	13,800	13,000	13,800 *
7300	Uniforms	6,636	4,900	4,000	4,900 *
7310	Publications	609	500	900	1,000 *
7320	Equipment < \$5,000	7,314	6,000	6,000	6,000 *
		77,335	97,130	64,000	99,630
<b>Other Expenses</b>					
7500	Postage & Parcel	277	500	200	500
7525	Meals	563	1,200	600	1,200 *
7550	Miscellaneous Expenses	781	1,100	700	700
		1,621	2,800	1,500	2,400
<b>Capital Outlay</b>					
8000	Computer Software	4,568	-	-	181,000 *
8010	Furniture & Fixtures	320	-	-	-
8015	Equipment	-	-	-	25,000 *
		4,888	-	-	206,000
<b>Division Total: Support Services</b>		<b>4,334,291</b>	<b>4,888,172</b>	<b>4,706,643</b>	<b>5,587,202</b>

# 100-60-630 - Support Services

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Illinois Law Enforcement Alarm System (ILEAS)	360
	International Association Chief of Police	150
	Law Enforcement Records Management	25
	Law Enforcement Support Office (LESO)	900
	Northeast Multi Regional Training (NEMRT)	9,000
	Sam's Club	90
Account: 5325 - Training	Animal Control Training	200
	Hazardous Materials, Bloodborne Pathogen Training	11,500
	Language Certification-Interlate	500
	Police Law Training	12,000
Account: 5335 - Travel Expenses	Mileage, Tolls, Parking	150
Account: 6000 - Professional Services	Body Removal Service	20,000
	Internal Investigations	15,000
Account: 6015 - Communication Services	Call One Communications Lines	100,000
	Departmental Cell Phones, iPad (Commander)	9,200
Account: 6035 - Dispatch Services	Surcharge Credit (Dispatch Services)	(1,315,000)
	Wheeling Agreement	2,481,681
Account: 6110 - Printing Services	Officer Resource Book/General Order Manuals	1,200
	Parking Tickets/Compliance Tickets	4,300
	Photo Reproduction	500
	Police Forms	1,250
	Production-Flyers-Inserts	1,000
	Stationary	1,750
Account: 6185 - Animal Control	Animal Control	10,000
	Veterinary Services	17,000
Account: 6195 - Miscellaneous Contractual Services	All Traffic Solutions (Speedboards)	8,750
	Battery Charger Contract	300
	Cleaning Company/ Biohazard	1,500
	Crossing Guard Service	350,000
	Exterminator	500
	Lexipol Maintenance Fee	6,000
	Shredding	9,500
Account: 6300 - R&M Software	Bodycam Redaction Software	2,800
	Flock Safety Software	10,000
	Tri-Tech Maintenance Fee	15,000
	Tyler Incode & Brazos Software - Annual Maintenance	12,146
Account: 6305 - R&M Equipment	Door Lock R & M	1,000
	Fire Extinguishers - Police Building	400
	Labor for Equip. Out of Contract (Radios, Computers)	3,000
	Microfilm Machine Maintenance - Eastman Kodak	800
	Police Radio Maintenance Agreement	7,500
	Porter Lee-Beast (Evidence & Property System)	850
	R&M of Truck Scale	1,000
	Radar & Laser Repair/Certification	2,000
	Recertification of Truck Scale	1,000
Account: 6310 - R&M Vehicles	Squad Car Washes	2,000
Account: 6345 - R&M Police Range	Range Maintenance	6,700
	Range Maintenance (Lead removal, filters)	10,100



# 100-60-630 - Support Services

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7010 - Supplies - Community Relations	Community Relations - Special Events	5,000
Account: 7015 - Supplies - Police Range	Ammunition	44,100
	Eye Protection	250
	Hearing Protection	250
	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	200
Account: 7200 - Other Supplies	Animal Control Supplies	700
	Community Service Officer Supplies	650
	Department and Citizen Awards/Plaques	1,500
	Fire Extinguishers	750
	First Aid Kits	500
	Flares	2,500
	Keg Tag Program-Keg Tags	500
	Locksmith Services	2,000
	Misc. Hardware	200
	Personal Protection Kits	200
	Photo/Lab Supplies	1,000
	Prisoner Blankets	1,500
	Replacement Batteries-Portable Radios	500
	Sign-A-Rama	200
	Snow Brushes	100
	Taxi License Stickers	1,000
Account: 7300 - Uniforms	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	Criminal Law Books	400
	Legal Source Books	600
Account: 7320 - Equipment < \$5,000	Equipment Out of Warranty (Computers, Cameras, Radars)	4,000
	Weapons	2,000
Account: 7525 - Meals	Prisoner Meals	1,200
Account: 8000 - Computer Software	DACRA Upgrade - Admin Hearings and ETicket Software	66,000
	Digital Evidence Storage	100,000
	Frontline Training Software	15,000
Account: 8015 - Equipment	Flock Safety Software	25,000

Page Intentionally Left Blank

## 2023 Budget

# HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY

---

## Mission Statement

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

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Salaries	35,989	77,787	210	-	-	-
Benefits	28,550	25,983	16	-	-	-
Contractual Services	43,934	34,601	-	-	-	-
Commodities	18,818	5,973	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>127,291</b>	<b>144,344</b>	<b>226</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Department Overview

The City of Des Plaines Emergency Management Program is first and foremost a local Emergency Management Program that is designed, implemented and managed by the Mayor, City Manager, Emergency Management Coordinator and Department Heads (Incident Management Team). The Program operates through the four phases of emergency management in order to properly prepare for disasters, coordinate response efforts, provide timely recovery assistance, and implement projects to try to prevent and/or lessen the impacts of disasters. The Incident Management Team members work with numerous federal, state and local government agencies, public, private, nonprofit agencies and faith-based organizations and other stakeholders in order to help ensure the City of Des Plaines is a safe place to live, work, and visit.

During an emergency/disaster NIMS is a joint systematic and proactive approach to an incident during which government, non-governmental organizations and the private sector work together to seamlessly manage incidents involving all threats and hazards, regardless of cause, size, location or complexity, in order to reduce the loss of life and/ or property and harm to the environment.

This concept of operations describes doctrine, coordination structures and processes, and roles and responsibilities related to Emergency Management Program, including Emergency Management Doctrine; the role of individuals and organizations; The role of the City Emergency Management Program; incident management field operations; interagency coordination and support; intergovernmental coordination and resource support; emergency and disaster declarations; continuity of government and continuity of operations of City services.

Beginning in January 2021, the Emergency Management Program budget is now a division of the overall Fire Department budget as a result of streamlining operations.

2023 Budget

**HOMELAND SECURITY AND  
EMERGENCY MANAGEMENT AGENCY**

---

**PERSONNEL EXHIBIT**

Department: EMA		Div: EMA		Div. No: 65-000
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Deputy Executive Coordinator	0.00	0.00	0.00	
Part-Time EMA Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total Full Time Equivalent (FTE) Employees:	0.00	0.00	0.00	

# 100-65 - Emergency Management Agency

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	209	-	-	-
		209	-	-	-
<b>Taxes and Benefits</b>					
5200	FICA Contribution	16	-	-	-
5240	Workers Compensation	-	-	-	-
		16	-	-	-
<b>Department Total: Emergency Management Agency</b>		<b>226</b>	<b>-</b>	<b>-</b>	<b>-</b>

Page Intentionally Left Blank

## 2023 Budget

# FIRE DEPARTMENT

---

### Mission Statement

The Mission of the Des Plaines Fire Department is to deliver excellent, professional Fire/EMS/Rescue services to the community.

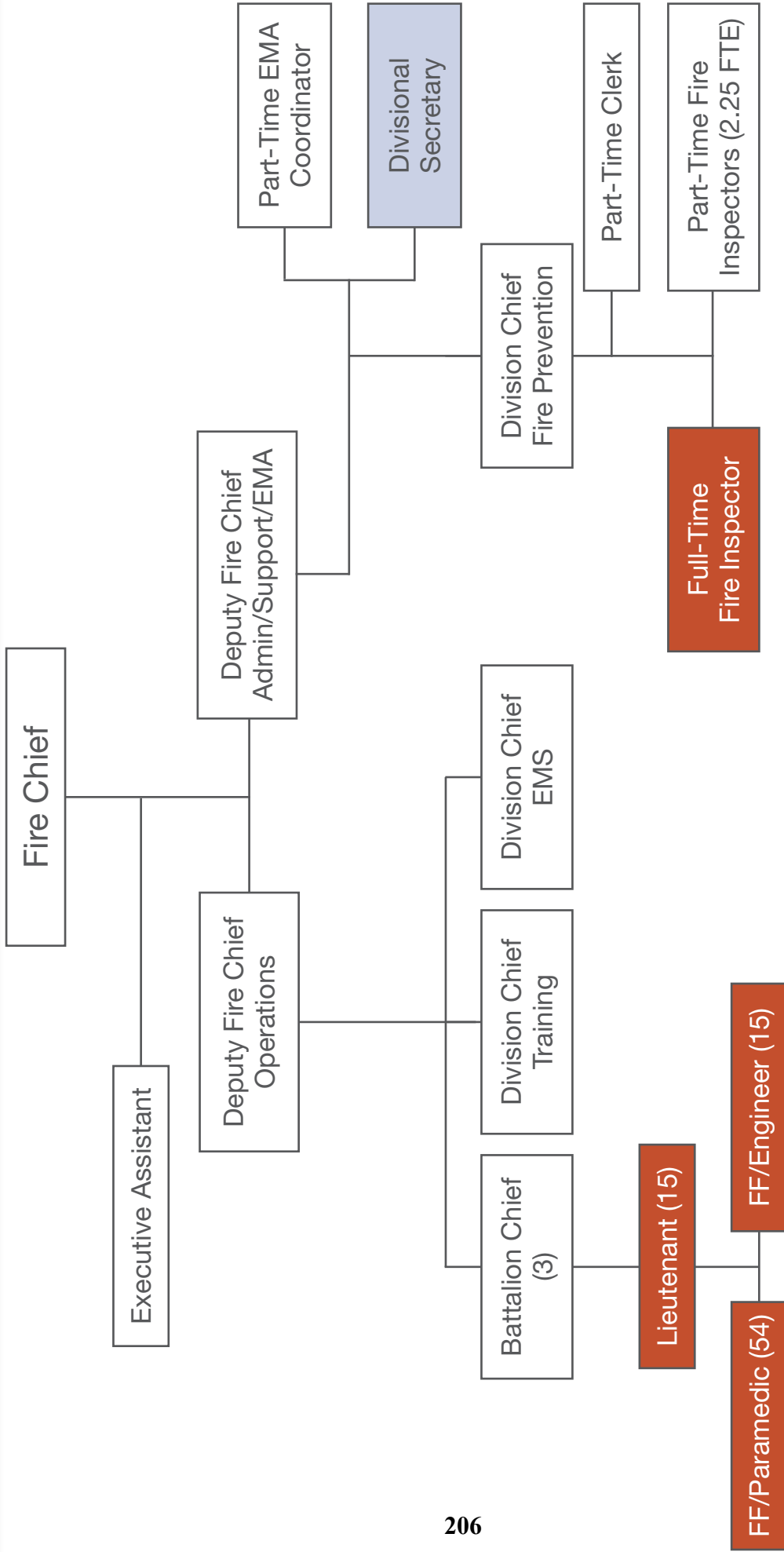
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Salaries	10,530,026	10,580,220	10,566,103	11,266,587	10,860,164	11,624,621
Benefits	9,282,353	9,268,976	10,875,673	11,854,994	11,781,804	11,047,455
Contractual Services	1,130,062	1,023,771	1,139,484	1,382,118	1,423,069	1,566,622
Commodities	313,113	263,692	280,712	314,531	314,561	453,590
Capital Outlay	189,006	119,968	122,233	162,000	165,051	36,500
<b>Total</b>	<b>21,444,560</b>	<b>21,256,627</b>	<b>22,984,205</b>	<b>24,980,230</b>	<b>24,544,649</b>	<b>24,728,788</b>

### Department Overview

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

Beginning January 1, 2021, Homeland Security and Emergency Management Agency is now a division of the Fire Department. The Division is named “Emergency Management Agency” with the Deputy Fire Chief of Administration/Support/EMA having the overall responsibility for the Division.

# FIRE DEPARTMENT



IAFF

AFSCME

FY2023





**2023 Budget**  
**FIRE DEPARTMENT**

---

*Administration Division*

**Division Overview**

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. Researches equipment supply and budgets purchases of all equipment, as well as supplies and services used by the department. Administration coordinates the maintenance and repair of fire stations, equipment, and vehicles along with 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.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Personnel	Number of Employees Hired	8	2	13
	Training Hours	40,970	45,642	48,000
Purchasing	Number of Purchase Orders Processed	43	43	55

**2022 Major Accomplishments**

1. Developed and updated the department's policy (Lexipol) and procedure manual for issuance in August of 2022.
2. Developed and continued to work on updating the department's inventory program (Vector Solutions).
3. Developed and continued to refine the department's Records Management Software (Image Trend) for incident reporting and tracking.

**2023 Goals and Objectives**

1. Continue to develop and streamline outdated policies and deliver them to enhance congruency within the fire department.
2. Continue to develop the department's newly acquired digital scheduling software (Image Trend Slate).

2023 Budget

**FIRE -  
ADMINISTRATION**

---

**PERSONNEL EXHIBIT**

Department: Fire		Div: Administration		Div. No: 70 - 100	
Title	2021 Budget	Authorized Positions			
		2022 Budget	2023 Budget	2023 Budget	
Fire Chief	1.00	1.00	1.00	1.00	
Deputy Fire Chief - Operations/Administration	2.00	2.00	2.00	2.00	
Division Chief - Training/Safety	1.00	1.00	1.00	1.00	
Division Chief - EMS	1.00	1.00	1.00	1.00	
Executive Assistant	1.00	1.00	1.00	1.00	
Total Full Time Equivalent (FTE) Employees:	6.00	6.00	6.00	6.00	

# 100-70-100 - Administration

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	853,162	814,060	808,993	850,568
		853,162	814,060	808,993	850,568
<b>Taxes and Benefits</b>					
5200	FICA Contribution	34,647	34,357	30,178	27,042
5205	IMRF Contribution	13,438	6,120	5,951	5,079
5215	Fire Pension Contribution	363,296	399,875	399,875	391,175
5217	ICMA 401 Pension Contribution	12,834	8,204	8,204	8,643
5220	PPO Insurance Contribution	137,895	116,316	116,223	101,026
5225	HMO Insurance Contribution	11,625	24,179	24,179	22,254
5230	Dental Insurance Contribution	9,126	9,025	9,026	7,735
5232	Vision Insurance Contribution	757	645	672	620
5235	Life Insurance Contribution	694	627	724	787
5240	Workers Compensation	75,909	77,035	75,974	57,236
5260	RHS Plan Payout	78,722	16,200	17,431	18,375
		738,942	692,583	688,437	639,972
<b>Other Employee Costs</b>					
5310	Membership Dues	7,473	11,649	10,500	11,919 *
5320	Conferences	355	1,500	2,200	3,600 *
5325	Training	1,544	1,500	3,000	1,500
5335	Travel Expenses	6	150	150	500
		9,377	14,799	15,850	17,519
<b>Insurance</b>					
5535	Property & Liability Insurance	12,350	13,740	13,740	11,520
		12,350	13,740	13,740	11,520
<b>Contractual Services</b>					
6000	Professional Services	365	500	500	750
6015	Communication Services	4,104	3,900	3,900	3,645 *
		4,469	4,400	4,400	4,395
<b>Other Services</b>					
6110	Printing Services	20	-	-	-
6195	Miscellaneous Contractual Services	946	1,240	1,240	1,240 *
		966	1,240	1,240	1,240
<b>Repairs and Maintenance</b>					
6310	R&M Vehicles	30	100	100	100
		30	100	100	100
<b>Commodities</b>					
7000	Office Supplies	644	1,000	1,000	1,000
7120	Gasoline	-	-	30	-
7200	Other Supplies	79	250	250	250
7300	Uniforms	2,861	2,950	2,950	3,600 *
7310	Publications	-	560	560	560 *
7320	Equipment < \$5,000	775	500	500	500 *
		4,359	5,260	5,290	5,910
<b>Other Expenses</b>					
7500	Postage & Parcel	-	50	50	50
7550	Miscellaneous Expenses	203	700	700	700
		203	750	750	750
<b>Capital Outlay</b>					
8005	Computer Hardware	-	-	-	5,000

# 100-70-100 - Administration

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8010	Furniture & Fixtures	762	-	251	-
		762	-	251	5,000
<b>Division Total: Administration</b>		<b>1,624,621</b>	<b>1,546,932</b>	<b>1,539,051</b>	<b>1,536,974</b>

# 100-70-100 - Administration

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Amazon.com Prime	139
	Fire Accreditation	100
	Illinois Fire Chiefs Association	450
	Illinois Mutual Aid Box Alarm System (MABAS) Dues	1,100
	International Association Fire Chiefs	675
	Metropolitan Fire Chiefs	120
	Mutual Aid Box Alarm System Division 1 - Annual Dues	4,320
	Mutual Aid Box Alarm System Division 3 - Annual Dues	5,000
	Sam's Club	15
	Account: 5320 - Conferences	Image Trend Annual Conference / Training
Account: 6015 - Communication Services	Cell Phones	3,645
Account: 6195 - Miscellaneous Contractual Services	Misc. Other Services	400
	Shredding Services	840
Account: 7300 - Uniforms	Quartermaster System Uniforms	3,600
Account: 7310 - Publications	Legal Briefings for Fire Chiefs	200
	Misc. Publications	200
	Public Employment Law Report	160
Account: 7320 - Equipment < \$5,000	Office Equipment	500

**2023 Budget**  
**FIRE DEPARTMENT**

---

*Emergency Services Division*

**Division Overview**

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.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Emergency Responses	Total Number of Emergency Responses	8,540	9,539	10,323
Emergency Medical	Number of Emergency Medical Calls	6,476	7,427	7,928
	Number of Patients Transported by DPF	4,685	5,468	5,785
Fire & Rescue Responses	Number of Responses to Fires	131	159	111
	Number of Structure Fire Responses	65	46	53
	Fire Loss in Des Plaines	\$1,427,483	\$1,947,675	\$1,600,920

**2022 Major Accomplishments**

1. Successfully added a new mini-rescue vehicle into service, completing the operational modifications.
2. Successfully recruited, hired, trained, and integrated new firefighter/paramedics to fill multiple vacancies.

**2023 Goals and Objectives**

1. The department will provide a more effective and efficient service by utilizing Flow MSP, a software platform that provides information to firefighters about critical building information prior to arriving at an incident.
2. The department will continue to foster relationships with neighboring departments by training and developing complementary policies and procedures to enhance services provided to the region.

2023 Budget

**FIRE -  
EMERGENCY SERVICES**

---

**PERSONNEL EXHIBIT**

---

Department: Fire	Div: Emergency Services	Div. No: 70 - 710	
	Authorized Positions		
Title	2021 Budget	2022 Budget	2023 Budget
Battalion Chief	3.00	3.00	3.00
Lieutenant - Company Officer	15.00	15.00	15.00
Firefighter - Paramedic	54.00	54.00	54.00
Firefighter - Engineer	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>
Total Full Time Equivalent (FTE) Employees:	87.00	87.00	87.00

# 100-70-710 - Emergency Services

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	8,557,604	9,435,450	8,741,547	9,734,365
5015	Overtime - Supervisory	148,396	175,000	170,001	175,000
5020	Overtime - Non Supervisory	589,166	315,000	685,463	315,000
5035	Acting Out of Class & Night Premium	19,599	30,000	23,518	30,000
		9,314,765	9,955,450	9,620,529	10,254,365
<b>Taxes and Benefits</b>					
5200	FICA Contribution	131,228	136,817	133,522	141,153
5215	Fire Pension Contribution	6,684,640	7,357,691	7,357,691	7,197,617
5220	PPO Insurance Contribution	1,468,268	1,802,893	1,646,873	1,456,455
5225	HMO Insurance Contribution	176,738	178,163	218,903	207,826
5230	Dental Insurance Contribution	97,422	116,850	111,579	97,162
5232	Vision Insurance Contribution	7,737	8,527	8,457	7,656
5235	Life Insurance Contribution	6,857	7,346	9,470	9,177
5240	Workers Compensation	952,137	986,005	946,507	723,263
5260	RHS Plan Payout	258,129	166,500	266,771	191,325
		9,783,156	10,760,792	10,699,773	10,031,634
<b>Other Employee Costs</b>					
5310	Membership Dues	300	1,085	1,085	725 *
5325	Training	44,263	98,300	98,000	83,000 *
5330	In-Service Training	1,920	7,900	7,900	7,900 *
5335	Travel Expenses	-	175	175	2,000
5345	Post-Employment Testing	13,350	28,500	32,000	35,000 *
		59,833	135,960	139,160	128,625
<b>Insurance</b>					
5535	Property & Liability Insurance	115,060	127,920	127,920	122,390
		115,060	127,920	127,920	122,390
<b>Contractual Services</b>					
6000	Professional Services	41,666	2,175	2,175	69,300 *
6015	Communication Services	17,871	18,470	18,470	21,080 *
6035	Dispatch Services	782,702	892,200	865,000	889,000 *
		842,239	912,845	885,645	979,380
<b>Other Services</b>					
6110	Printing Services	891	1,150	1,150	1,150 *
6115	Licensing/Titles	997	1,168	1,168	1,193 *
6135.030	Rentals - Equipment	-	1,200	6,500	2,100 *
6195	Miscellaneous Contractual Services	3,637	2,500	2,500	2,500
		5,524	6,018	11,318	6,943
<b>Repairs and Maintenance</b>					
6300	R&M Software	14,635	32,300	32,300	63,020 *
6305	R&M Equipment	27,731	40,606	40,606	43,100 *
6310	R&M Vehicles	-	100	75,000	111,000 *
6315.004	Fire Station #61	-	10,000	5,000	5,000
6315.005	Fire Station #62	-	10,000	5,000	5,000
6315.006	Fire Station #63	-	10,000	5,000	5,000
		42,366	103,006	162,906	232,120
<b>Commodities</b>					
7000	Office Supplies	2,121	2,500	2,500	2,500
7025	Supplies - Custodial	19,724	23,000	23,000	23,000
7035	Supplies - Equipment R&M	7,448	13,000	13,000	13,000 *
7040	Supplies - Vehicle R&M	-	300	300	300
7045	Supplies - Building R&M	-	1,000	1,000	1,000 *



# 100-70-710 - Emergency Services

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Commodities</b>					
7045.004	Fire Station #61	-	5,000	5,000	5,000
7045.005	Fire Station #62	-	5,000	5,000	5,000
7045.006	Fire Station #63	-	5,000	5,000	5,000
7200	Other Supplies	51,584	40,550	40,550	64,450 *
7300	Uniforms	36,367	40,600	40,600	40,600 *
7310	Publications	-	100	100	100
7320	Equipment < \$5,000	145,502	144,205	144,205	255,460 *
		262,746	280,255	280,255	415,410
<b>Other Expenses</b>					
7500	Postage & Parcel	277	1,000	1,000	1,000
7550	Miscellaneous Expenses	4,184	1,000	1,000	1,000
		4,461	2,000	2,000	2,000
<b>Capital Outlay</b>					
8000	Computer Software	-	25,000	27,800	-
8010	Furniture & Fixtures	-	-	-	-
8015	Equipment	121,471	137,000	137,000	31,500 *
		121,471	162,000	164,800	31,500
<b>Division Total: Emergency Services</b>		<b>20,551,621</b>	<b>22,446,246</b>	<b>22,094,306</b>	<b>22,204,367</b>

# 100-70-710 - Emergency Services

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Fire Department Safety Officers Association	385
	Illinois Fire Apparatus Mechanics Association	40
	Illinois Society of Fire Service Instructors	50
	International Society of Fire Service Instructors	250
Account: 5325 - Training	Elk Grove Training Tower	10,000
	FF Academy 5 Replacement Hires	13,500
	Fire Officer/Incident Command	6,000
	IFSI, IFCA, National Fire Academy, Training Courses	30,000
	Peer Fitness	2,000
	Professional Development	12,000
	Regional Joint Multi-Company Drills - Spring/Fall	5,000
	Special Teams	4,500
Account: 5330 - In-Service Training	Emergency Medical - Paramedic System Continuing Education Costs	3,000
	Emergency Medical - Paramedic System Member Fixed Costs	4,600
	New Hire System Entry	300
	Annual Physicals	35,000
Account: 6000 - Professional Services	Railroad Sensor Units for Predicting Blocked Crossings	69,300
Account: 6015 - Communication Services	Cell Phones (Shift Commanders & Front Line Vehicles)	9,600
	Cell Phones Hotspots for ECG Transmissions	1,560
	GX440 Wireless Service for Vehicle Computers	9,920
Account: 6035 - Dispatch Services	E-24 Elevator Alarm Monitoring Fees	36,000
	RED Center Estimated Fees 01/2022-12/2022	828,000
	RED Center Possible True-Up	25,000
Account: 6110 - Printing Services	Forms	800
	Public CPR Program - Instructional Materials	350
Account: 6115 - Licensing/Titles	IL Dept. of Public Health (IDPH) Miscellaneous Other Fees	200
	IL Dept. of Public Health (IDPH) Re-Licensure Fees - EMT-Bs	105
	IL Dept. of Public Health (IDPH) Re-Licensure Fees - Paramedics	738
	Licensing for Ambulances	150
	Rental Gear for Fire Academy - 3 Candidates	2,100
Account: 6135.030 - Rentals - Equipment	Flow MSP (Pre-planning software)	6,500
Account: 6300 - R&M Software	Image Trend (Patient-Reporting) Support	50
	Image Trend Agency Level Validation	1,500
	Image Trend CAD Distribution	2,500
	Image Trend Data Analytics	8,000
	Image Trend Elite (master platform)	6,200
	Image Trend LGH system costs	1,250
	Image Trend scheduling (slate)	6,000
	Lexipol Annual Subscription	11,800
	Vector/Check It	8,000
	Vector/Target Solutions	11,220

# 100-70-710 - Emergency Services

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6305 - R&M Equipment	Annual Upgrade/Repair Dive Equipment	4,500
	Appliance Repairs/Maintenance	1,500
	Breathing Air Compressor Annual PM	1,300
	Calibration Gas & R&M Meters	1,400
	EKG & AED Machine Annual PMs	1,600
	EMS Equipment Repairs/Maintenance	2,500
	Fire Equipment and Annual Ladder Testing	5,500
	Fire Extinguisher Maintenance	2,500
	Firefighting Equipment Repairs/Maintenance	3,500
	Gear Repairs/Maintenance	3,300
	Mobile Accessory Equipment Repair/Maintenance	1,000
	Rescue Equipment Repairs/Maintenance	2,500
	SCBA Annual Testing	6,500
	SCBA Maintenance/Repair	1,000
	Station Equipment Repairs/Maintenance	3,000
	TSI PortaCount Model 8048-T	1,500
	Account: 6310 - R&M Vehicles	Engine 63 Corrosion Repair
FD Vehicle Preventive Maintenance		75,000
Tower 61 Preventive Maintenance		18,000
Account: 7035 - Supplies - Equipment R&M	R&M Supplies for All Firefighting and Emergency Medical Equip.	13,000
Account: 7045 - Supplies - Building R&M	General Supplies for Building R&M	1,000
Account: 7200 - Other Supplies	EMS Simulation Mannequin	23,000
	File of Life Supplies - Program With HHS	800
	General Fire Station Supplies	5,000
	Medical Equipment & Supplies for Ambulances and Engines	13,250
	N95 Respirators	2,000
	Suppression - Firefighting Foam	3,900
	Suppression - Small Tools & Equipment	4,500
	Training Supplies - Props, etc...	12,000
Account: 7300 - Uniforms	Quartermaster Replacement Uniforms	33,000
	Uniforms - New Recruits - 5 Candidates	7,600
Account: 7320 - Equipment < \$5,000	SCBA Cylinder	4,750
	Air Masks Tanks/Parts - Annual Expense	6,000
	Dive - Suits, Tanks & Misc Equipment	5,500
	Firefighter Individual Tools & Equipment	15,250
	Hazmat - Equipment	3,500
	Portable Radios - Annual Replacement of Radios/Batteries	5,000
	PPE-Boots, Helmets and Turnout Gear	100,000
	Rescue Task Force Ballistic Protection	3,150
	SCBA Masks	4,200
	Suppression - Fire Hose - Nozzles Annual Replacement	30,000
	Suppression - Tools, PPV Fans, Extrication Equipment	23,500
	Technical Rescue Team (TRT) - Equipment	3,750
	Training - Mannequins, Other Equipment	2,330
	Wireless Headsets and Radio Transmitters	48,530

---

# 100-70-710 - Emergency Services

## 2023 Budget Justification Worksheet

---

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Railroad Sensor Units for Predicting Blocked Crossings	31,500

**2023 Budget**  
**FIRE DEPARTMENT**

---

*Fire Prevention Division*

**Division Overview**

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.

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Inspection Services	Plans Reviewed	179	211	163
	Inspections & Re-Inspections	1,418	2,176	1,822
	Permit Inspections	328	339	326
	Freedom of Information Act Requests	110	113	165
Investigational Services	Fire Investigations	18	24	19

**2022 Major Accomplishments**

1. The Fire Prevention Bureau hosted an open house in conjunction with Fire Prevention Week in October 2022. Participated in other Public Education events including Frisbee Senior Corps, Cumberland Walk-A-Thon, Lake Park Touch-A-Truck, Taste of Des Plaines, Summer Fire Safety at Forest Elementary, and National Night Out.
2. Ensured code compliance on the life safety systems for numerous construction projects including Maine West High School renovation, Rivers Casino addition, Avid Hotel, and other commercial related developments.

**2023 Goals and Objectives**

1. Continue to collaborate with the Building Department and provide oversight on major construction projects including Ellinwood Apartments, Iron Mountain, Boston Fish expansion, and Advocate Aurora Health.
2. Continue to refine a web-based inspection platform to streamline the inspection process to track annual fire and life safety system inspections.

2023 Budget

**FIRE -  
FIRE PREVENTION**

---

**PERSONNEL EXHIBIT**

Department: Fire		Div: Fire Prevention		Div. No: 70 - 720	
Title		Authorized Positions			
		2021 Budget	2022 Budget	2023 Budget	
Division Chief - Fire Prevention		1.00	1.00	1.00	
Inspector		1.00	1.00	1.00	
Part Time - Inspectors		2.25	2.25	2.25	
Part-Time		<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	
Total Full Time Equivalent (FTE) Employees:		5.00	5.00	5.00	

# 100-70-720 - Fire Prevention

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	300,704	396,651	338,019	416,572
5015	Overtime - Supervisory	216	-	-	-
5020	Overtime - Non Supervisory	1,740	16,500	3,382	16,500
5035	Acting Out of Class & Night Premium	499	-	367	-
		303,158	413,151	341,768	433,072
<b>Taxes and Benefits</b>					
5200	FICA Contribution	8,486	15,066	10,837	15,698
5205	IMRF Contribution	1,672	4,343	1,245	2,942
5215	Fire Pension Contribution	217,977	239,925	239,925	234,705
5220	PPO Insurance Contribution	51,494	57,972	57,972	50,432
5230	Dental Insurance Contribution	3,158	3,610	3,611	3,094
5232	Vision Insurance Contribution	260	258	280	248
5235	Life Insurance Contribution	188	187	245	235
5240	Workers Compensation	27,570	32,132	30,221	24,292
5260	RHS Plan Payout	5,867	5,700	5,867	6,225
		316,672	359,193	350,203	337,871
<b>Other Employee Costs</b>					
5310	Membership Dues	270	640	640	640 *
5325	Training	1,475	5,000	5,000	5,000 *
		1,745	5,640	5,640	5,640
<b>Insurance</b>					
5535	Property & Liability Insurance	9,730	10,250	10,250	10,650
		9,730	10,250	10,250	10,650
<b>Contractual Services</b>					
6015	Communication Services	1,508	1,950	1,950	1,950 *
		1,508	1,950	1,950	1,950
<b>Other Services</b>					
6110	Printing Services	20	350	350	350 *
6115	Licensing/Titles	618	1,125	1,125	1,125 *
6135.030	Rentals - Equipment	-	250	250	250 *
		638	1,725	1,725	1,725
<b>Repairs and Maintenance</b>					
6310	R&M Vehicles	6	50	50	50 *
		6	50	50	50
<b>Commodities</b>					
7000	Office Supplies	475	775	775	775 *
7200	Other Supplies	3,130	4,850	4,850	4,850 *
7300	Uniforms	1,346	1,570	1,570	1,570
7310	Publications	1,521	1,800	1,800	1,800 *
7320	Equipment < \$5,000	1,869	6,346	6,346	7,000 *
		8,341	15,341	15,341	15,995
<b>Other Expenses</b>					
7550	Miscellaneous Expenses	-	750	750	750 *
		-	750	750	750
<b>Division Total: Fire Prevention</b>		<b>641,798</b>	<b>808,050</b>	<b>727,677</b>	<b>807,703</b>

# 100-70-720 - Fire Prevention

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	CPR Community Training Center Participation	275
	Fire Investigators Strike Force Dues	75
	IL Fire Inspectors Association	95
	International Association of Arson Investigators	130
	Northern Illinois Fire Inspectors Association	50
	Sam's Club	15
Account: 5325 - Training	Fire Prevention Classes (NFPA, IFIA, BFCA, etc.)	5,000
Account: 6015 - Communication Services	Cell Phones	1,950
Account: 6110 - Printing Services	Inspection Forms, Fire Prevention Booklets, etc.	350
Account: 6115 - Licensing/Titles	Apparatus Knox Software	425
	FireHouse Mobile Annual License Support Fee	700
Account: 6135.030 - Rentals - Equipment	Open House Equipment Rental	250
Account: 6310 - R&M Vehicles	Car Washes	50
Account: 7000 - Office Supplies	Pens, Pencils, Clips, Etc.	775
Account: 7200 - Other Supplies	Open House Supplies & Handouts	1,650
	Promotional Items - Books, Helmets, etc.	2,000
	Public Education Supplies	1,200
Account: 7310 - Publications	Fire Inspectors Law Publication	200
	NFPA Code Subscription & 1 NFPA Membership (combined)	1,600
Account: 7320 - Equipment < \$5,000	Apparatus Knox Boxes	3,600
	Office Equipment, Flashlights, Investigation Gear, etc.	1,000
	Tablets replacement for inspections	2,400
Account: 7550 - Miscellaneous Expenses	Safety Presentation Expenses	750



**2023 Budget**  
**FIRE DEPARTMENT**

---

*Emergency Management Agency Division*

**Division Overview**

The mission of the Emergency Management Agency (EMA) is to provide proactive emergency management services for our residents, businesses and visitors to the City. The EMA will coordinate and integrate the necessary activities to build, sustain, and improve our capability to mitigate, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, public health emergencies or other natural or man-made disasters.

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

Incident Management Team (IMT) - Emergency operations are coordinated by the Mayor, City Manager, Assistant City Manager, EMA Coordinator and Department Heads, working under the IEMA Act and NIMS principles within the EOC. Our IMT members work under stressful conditions which exist during major emergencies or disaster situations, requiring rapid evaluation and transmission of information, prompt decision making and expeditious response to present or possible dangers.

The National Incident Management System (NIMS) - The National Incident Management System systematic approach and framework to managing an incident during which government, non-governmental organizations and the private sector entities may work together to seamlessly manage incidents involving all threats and hazards, regardless of cause, size, location or complexity, in order to reduce the loss of life and/ or property and harm to the environment.

An effective exercise program is an essential component of the City preparedness as it validates plans, tests operational capabilities, maintains leadership effectiveness, and examines ways to utilize the whole community. Exercise program management involves a collaborative approach that integrates resources, organizations, and individuals in order to identify and achieve program priorities. NIMS requirements must continue to be met in order for the City to receive Federal Grant funds.

EMA has the capacity to incorporate volunteers into certain components of the agency to assist the City in any number of potential activities. Volunteer roles are intended to be fluid and can be changed based upon the activity or type of incident.

## 2023 Budget

# FIRE DEPARTMENT

---

### 2022 Major Accomplishments

1. Established a process for inventory control and asset management in conjunction with the Fire Department.
2. Continued to coordinate congruency of all city departments as it relates to planning and large-scale emergency response.
3. Finalized and enacted the plan for renewing volunteer involvement in EMA.
4. Facilitated the coordination of multiple city and private events e.g. Taste of Des Plaines, fireworks display, Fourth of July Parade. The EMA has also assisted with the coordination of multiple private events that affect the city's resources.

### 2023 Goals and Objectives

1. Continue to incorporate the Emergency Management Agency as a Division within the Des Plaines Fire Department.
2. Continue to incorporate community volunteers in all aspects of the Emergency Management Division.
3. Continue to evaluate all aspects of Emergency Management operations, structure, training, and compliance and incorporate necessary adjustments to all components.
4. Continue to enhance incident operation plans with City departments and surrounding departments for planned community events, unplanned emergency scenes and unplanned weather events.
5. Develop an operational and training plan for EMA and the City to ensure compliance with regulations including, but not limited to the following:
  - a. Documentation of Emergency Operations Plan, NIMS compliance, Continuity of Operations Plan, City-wide Recovery Plan, training, exercises, and actual responses/recovery, during a minimum of the past 5 years.
6. Continue to deliver emergency management and incident management training for City staff and elected officials as needed to ensure effectiveness and suitability of emergency operations.

2023 Budget

**FIRE -**

**EMERGENCY MANAGEMENT AGENCY**

---

**PERSONNEL EXHIBIT**

Department: Fire		Div: EMA		Div. No: 70 - 730	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Divisional Secretary	1.00	1.00	1.00		
Part-Time EMA Coordinator	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>		
Total Full Time Equivalent (FTE) Employees:	1.50	1.50	1.50		

# 100-70-730 - Emergency Management Agency

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	88,439	63,320	72,671	66,167
5010	Temporary Wages	6,578	20,606	16,203	20,449
		95,017	83,926	88,874	86,616
<b>Taxes and Benefits</b>					
5200	FICA Contribution	6,954	6,421	6,615	6,626
5205	IMRF Contribution	8,123	4,958	5,686	4,301
5220	PPO Insurance Contribution	20,251	28,893	28,893	25,135
5230	Dental Insurance Contribution	1,243	1,805	1,805	1,547
5232	Vision Insurance Contribution	102	129	140	124
5235	Life Insurance Contribution	69	77	101	97
5240	Workers Compensation	162	143	151	148
		36,903	42,426	43,391	37,978
<b>Other Employee Costs</b>					
5310	Membership Dues	65	65	65	65 *
5325	Training	-	1,000	1,000	1,000 *
5335	Travel Expenses	-	100	100	100 *
		65	1,165	1,165	1,165
<b>Insurance</b>					
5535	Property & Liability Insurance	13,040	9,210	9,210	7,610
		13,040	9,210	9,210	7,610
<b>Contractual Services</b>					
6015	Communication Services	5,810	11,800	11,800	11,800 *
		5,810	11,800	11,800	11,800
<b>Other Services</b>					
6110	Printing Services	-	500	500	500 *
		-	500	500	500
<b>Repairs and Maintenance</b>					
6300	R&M Software	5,000	6,500	5,200	8,000 *
6305	R&M Equipment	9,728	13,300	13,300	13,300 *
		14,728	19,800	18,500	21,300
<b>Commodities</b>					
7000	Office Supplies	544	600	600	600 *
7035	Supplies - Equipment R&M	-	225	225	225 *
7200	Other Supplies	23	1,000	1,000	1,000 *
7300	Uniforms	-	1,000	1,000	3,600
7320	Equipment < \$5,000	34	6,000	6,000	6,000 *
		601	8,825	8,825	11,425
<b>Other Expenses</b>					
7500	Postage & Parcel	-	100	100	100
7550	Miscellaneous Expenses	-	1,250	1,250	1,250 *
		-	1,350	1,350	1,350
<b>Division Total: Emergency Management Agency</b>		<b>166,165</b>	<b>179,002</b>	<b>183,615</b>	<b>179,744</b>

# 100-70-730 - Emergency Management Agency

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Illinois Emergency Services Mgmt. Assoc. (IESMA)	65
Account: 5325 - Training	Mandated Training	1,000
Account: 5335 - Travel Expenses	Parking, Mileage	100
Account: 6015 - Communication Services	Cell Phones	4,000
	Comcast	300
	Cook County Radio System	3,000
	Hot Spot EOC	500
	Schneider Weather Service	4,000
Account: 6110 - Printing Services	Printing of Training Manuals/Pamphlets/Handouts	500
Account: 6300 - R&M Software	Notification System	1,500
	Siren Software Annual Fee	6,500
Account: 6305 - R&M Equipment	EOC HP Plotter	500
	Homeland Security Camera Maintenance	500
	R&M of Equipment , Light Trailers, Warning Siren, Etc	2,800
	Siren Maintenance Agreement	5,500
	Siren System Repair	4,000
Account: 7000 - Office Supplies	Paper, Pens, Pencils, Etc	600
Account: 7035 - Supplies - Equipment R&M	Repair of Emergency Mgmt. Agency Tools & Equipment	225
Account: 7200 - Other Supplies	Emergency Management Supplies	500
	Emergency Operation Center Supplies	500
Account: 7320 - Equipment < \$5,000	Emergency Operations Center (EOC)	3,500
	Tools, Equipment	2,500
Account: 7550 - Miscellaneous Expenses	Supplies for Special Events, Incidents, EOC	1,250

Page Intentionally Left Blank

## 2023 Budget

# BOARD OF FIRE & POLICE COMMISSIONERS

---

## Mission Statement

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Commission Costs	93,497	31,075	76,732	41,120	41,120	40,720
Contractual Services	629	-	34,423	70,250	49,250	100,250
Commodities	935	772	780	1,200	1,200	1,200
<b>Total</b>	<b>95,062</b>	<b>31,847</b>	<b>111,935</b>	<b>112,570</b>	<b>91,570</b>	<b>142,170</b>

## Board Overview

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.

## Performance Measures

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Hiring	Number of Fire Department Candidates Interviewed	18	0	20
	Number of Police Department Candidates Interviewed	29	46	25
Promotion	Number of Fire Department Candidates Tested	0	0	15
	Number of Police Department Candidates Tested	0	17	0

## 2022 Major Accomplishments

1. The Board appointed 13 Firefighter/Paramedics and appointed 6 Police Officers.
2. The Board promoted 1 Firefighter/Paramedic to Lieutenant.
3. The Board promoted 2 Police Officers to Sergeants.

## 2023 Goals and Objectives

1. Hiring. The Board will conduct interviews as necessary to provide candidates to the Police and Fire Departments for hire when vacancies occur.
2. Discipline. The Board will remain prepared to conduct hearings for disciplinary purposes, if necessary.
3. Testing. The Board will conduct testing to establish an eligibility list for Firefighter/Paramedic, Police Patrol Officer, and Police Sergeant.

# 100-75 - Fire & Police Commission

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Employee Costs</b>					
5310	Membership Dues	375	400	400	400 *
5325	Training	1,200	1,500	1,500	1,500 *
5340	Pre-Employment Testing	75,157	39,220	39,220	38,820 *
		76,732	41,120	41,120	40,720
<b>Contractual Services</b>					
6000	Professional Services	-	28,500	22,500	73,500 *
6010	Legal Fees - Labor & Employment	34,423	40,000	25,000	25,000 *
		34,423	68,500	47,500	98,500
<b>Other Services</b>					
6100	Publication of Notices	-	1,750	1,750	1,750 *
		-	1,750	1,750	1,750
<b>Commodities</b>					
7000	Office Supplies	82	300	300	300 *
7310	Publications	-	300	300	300 *
		82	600	600	600
<b>Other Expenses</b>					
7550	Miscellaneous Expenses	698	600	600	600 *
		698	600	600	600
<b>Department Total: Fire &amp; Police Commission</b>		<b>111,936</b>	<b>112,570</b>	<b>91,570</b>	<b>142,170</b>



# 100-75 - Fire & Police Commission

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Illinois Fire & Police Commissioners Association	400
Account: 5325 - Training	Commissioner Training	1,500
Account: 5340 - Pre-Employment Testing	Fire: Physicals	12,220
	Fire: Polygraph Testing	4,600
	Fire: Psychological Testing	4,500
	Police: Integrity Testing	400
	Police: Physicals	8,000
	Police: Polygraph Testing	4,600
	Police: Psychological Testing	4,500
Account: 6000 - Professional Services	Fire Lieutenant Promotional Examination	35,000
	Police Sergeant Promotional Examination	30,000
	Probationary Firefighter/Paramedic Eligibility Testing	6,000
	Probationary Patrol Officer Eligibility Testing	2,500
Account: 6010 - Legal Fees - Labor & Employment	Legal Fees	25,000
Account: 6100 - Publication of Notices	Fire Position Postings (External)	500
	Police Position Postings (External)	500
	Rules & Regulations Update Postings	750
Account: 7000 - Office Supplies	Office Supplies: Interview Material Preparation	300
Account: 7310 - Publications	Commission Manuals	300
Account: 7550 - Miscellaneous Expenses	Commission Interview Expenses	600

Page Intentionally Left Blank

**2023 Budget**  
**GENERAL FUND OVERHEAD**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Contractual Services	650,700	664,442	708,417	1,033,100	872,805	996,692
Commodities	58,704	34,948	44,649	65,600	50,710	65,600
Capital Outlay	320	-	-	-	-	-
Transfers	2,849,936	1,850,000	900,000	1,900,000	4,000,000	2,000,000
<b>Total</b>	<b>3,559,660</b>	<b>2,549,390</b>	<b>1,653,066</b>	<b>2,998,700</b>	<b>4,923,515</b>	<b>3,062,292</b>

**Department Overview**

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, printing and certain office supplies. The expenditures related to the City Sponsored Events are included in the overhead as a subsidy cost. The overhead cost center also accounts for the incentive agreement payments to Warehouse Direct.

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.

# 100-90 - Overhead

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Employee Costs</b>					
5310	Membership Dues	(80)	50	-	50
		(80)	50	-	50
<b>Contractual Services</b>					
6015	Communication Services	278,319	481,900	422,995	523,492 *
6025	Administrative Services	18,024	35,000	17,500	25,000 *
6030	AMB Fee Processing Services	126,924	98,000	132,150	135,000 *
		423,267	614,900	572,645	683,492
<b>Other Services</b>					
6125	Bank & CC Fees	70,053	50,000	65,000	65,000 *
6140	Leases	4,131	4,150	4,140	4,150 *
6195	Miscellaneous Contractual Services	50	3,000	1,500	3,000
		74,234	57,150	70,640	72,150
<b>Repairs and Maintenance</b>					
6305	R&M Equipment	-	1,000	-	1,000
		-	1,000	-	1,000
<b>Subsidies and Incentives</b>					
6500	Subsidy - Historical Museum	50,000	50,000	50,000	60,000
6502	Subsidy - City Sponsored Events	31,476	150,000	50,000	150,000
6625	Incentive - Warehouse Direct	-	30,000	-	30,000
6635	Incentive - Mariano's	129,520	130,000	129,520	-
		210,996	360,000	229,520	240,000
<b>Commodities</b>					
7000	Office Supplies	541	2,000	2,000	2,000 *
7035	Supplies - Equipment R&M	-	1,600	1,250	1,600 *
7320	Equipment < \$5,000	-	1,000	1,000	1,000
		541	4,600	4,250	4,600
<b>Other Expenses</b>					
7500	Postage & Parcel	25,063	36,000	25,000	36,000 *
7550	Miscellaneous Expenses	1,364	25,000	1,750	25,000 *
8220	Receivable Write Off	323	-	-	-
8350	Gain or Loss Adjustment	17,358	-	19,710	-
		44,108	61,000	46,460	61,000
<b>Other Financing Uses</b>					
9410	Transfer to Equipment Replacement Fund	500,000	1,500,000	1,500,000	1,500,000
9420	Transfer to IT Replacement Fund	400,000	400,000	400,000	500,000
9999	Transfer to Other Funds	-	-	2,100,000	-
		900,000	1,900,000	4,000,000	2,000,000
<b>Department Total: Overhead</b>		<b>1,653,066</b>	<b>2,998,700</b>	<b>4,923,515</b>	<b>3,062,292</b>

# 100-90 - Overhead

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6015 - Communication Services	Astound Business ISP (Email)	7,932
	Astound Cable - Media (Channel 17)	1,176
	Astound Long Distance Plan	1,440
	Astound Metro Fiber Intranet	22,080
	Astound PRI Local/Long Distance	16,800
	Code Red Mass Notification Annual Maintenance	13,500
	Comcast Business Cable - EMA	756
	Comcast Business Cable Services - PD	1,272
	Comcast Business Internet Service - City Wide	18,900
	Comcast Business Internet Services - PD Basement	1,080
	Comcast City Hall	756
	Pay Phones=Pacific Telemanagement	1,800
	Peerless (POT lines, alarm circuits)	432,000
	T1 - Cook County WAN and CABS Maintenance	4,000
Account: 6025 - Administrative Services	Collection Agency Fee for Services	25,000
Account: 6030 - AMB Fee Processing Services	Ambulance Billing Service Fee	135,000
Account: 6125 - Bank & CC Fees	CC Processing Fees for City Hall and Online	65,000
Account: 6140 - Leases	Postage Machine Lease	4,150
Account: 7000 - Office Supplies	Batteries & Other Miscellaneous Departmental Use Supplies	2,000
Account: 7035 - Supplies - Equipment R&M	Postage Machine	600
	SBC Line Maintenance	1,000
Account: 7500 - Postage & Parcel	Citywide Postage Costs	36,000
Account: 7550 - Miscellaneous Expenses	Miscellaneous Marketing	25,000

Page Intentionally Left Blank

## 2023 Budget

### TAX INCREMENT FUND (TIF) #1 - Downtown

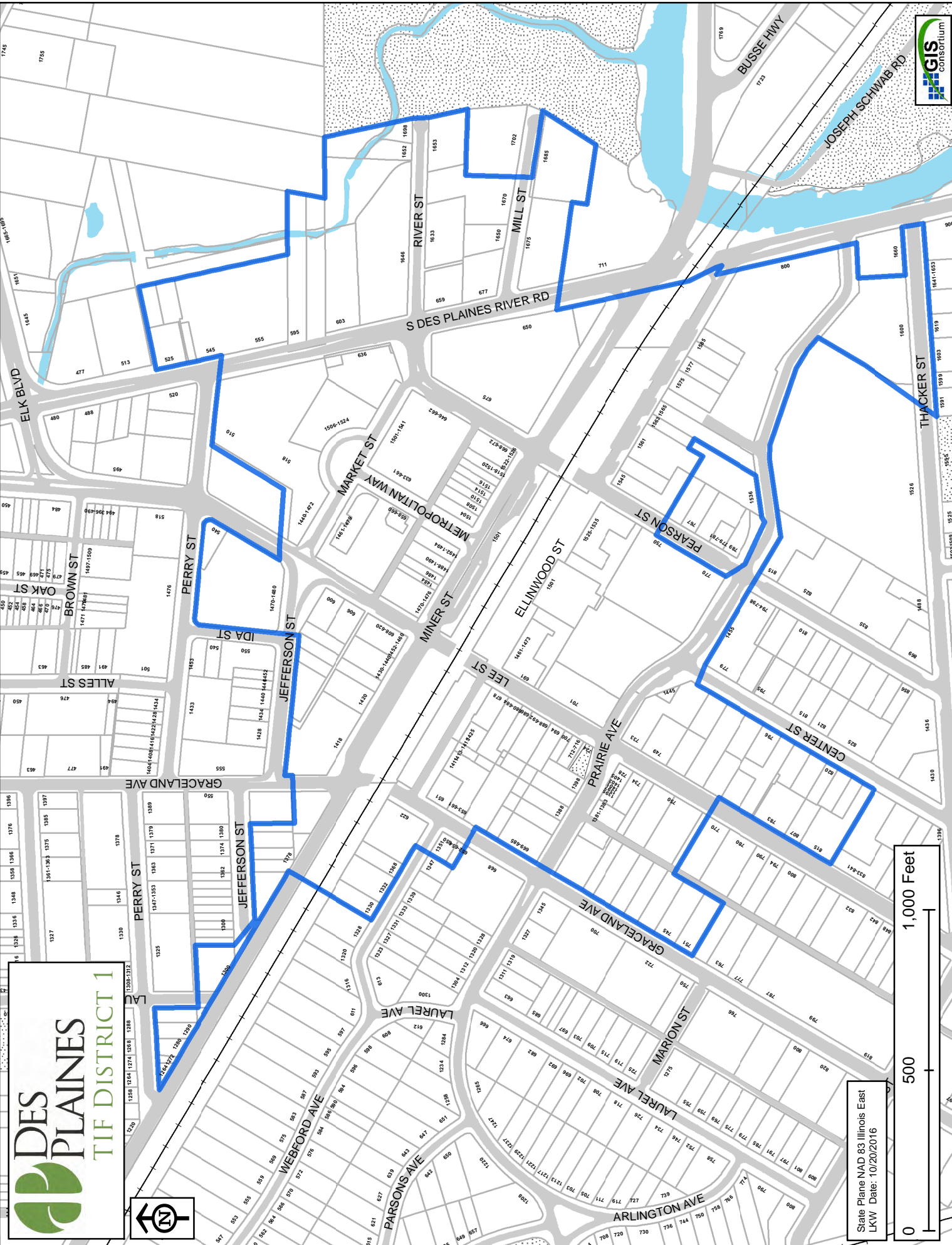
---

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Beginning Balance	7,737,841	5,848,039	(4,793,879)	(142,662)	(432,237)	(432,237)
Revenues	4,844,265	6,241,622	7,034,024	-	-	-
Bond Proceeds	-	-	-	-	-	-
Expenses	(6,615,067)	(16,758,540)	(2,672,382)	-	-	-
Transfers	(119,000)	(125,000)	-	-	-	432,237
<b>Ending Balance</b>	<b>5,848,039</b>	<b>(4,793,879)</b>	<b>(432,237)</b>	<b>(142,662)</b>	<b>(432,237)</b>	<b>-</b>

### Fund Overview

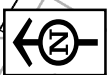
Tax increment finance (TIF) funding is an incentive method used to better the economic condition of a specified area. TIF funding freezes the assessed valuation of a given area for a period of time. The development that subsequently occurs in the area results in an increase in the valuation of the district. 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. The final year of the TIF District was December 31, 2020 with additional property tax received in 2021. The 2023 Budget does not include any expenditures within the TIF District since there was a final closeout of the TIF in 2022.

- 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 Plains (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 years 2013 through 2015, the City completed Phases I and II of the streetscape improvements in the downtown and continued with Phase III (Des Plaines River Road) in 2017 and 2018.



# DES PLAINES TIF DISTRICT 1

1300-1312  
1280 1264 1274 1286 1288  
1300-1312  
1312 1300 1288 1274 1264 1252 1240 1228 1216 1204 1192 1180 1168 1156 1144 1132 1120 1108 1096 1084 1072 1060 1048 1036 1024 1012 1000 988 976 964 952 940 928 916 904 892 880 868 856 844 832 820 808 796 784 772 760 748 736 724 712 700 688 676 664 652 640 628 616 604 592 580 568 556 544 532 520 508 496 484 472 460 448 436 424 412 400 388 376 364 352 340 328 316 304 292 280 268 256 244 232 220 208 196 184 172 160 148 136 124 112 100 88 76 64 52 40 28 16 4 8 16 24 32 40 48 56 64 72 80 88 96 104 112 120 128 136 144 152 160 168 176 184 192 200 208 216 224 232 240 248 256 264 272 280 288 296 304 312 320 328 336 344 352 360 368 376 384 392 400 408 416 424 432 440 448 456 464 472 480 488 496 504 512 520 528 536 544 552 560 568 576 584 592 600 608 616 624 632 640 648 656 664 672 680 688 696 704 712 720 728 736 744 752 760 768 776 784 792 800 808 816 824 832 840 848 856 864 872 880 888 896 904 912 920 928 936 944 952 960 968 976 984 992 1000 1008 1016 1024 1032 1040 1048 1056 1064 1072 1080 1088 1096 1104 1112 1120 1128 1136 1144 1152 1160 1168 1176 1184 1192 1200 1208 1216 1224 1232 1240 1248 1256 1264 1272 1280 1288 1296 1304 1312 1320 1328 1336 1344 1352 1360 1368 1376 1384 1392 1400 1408 1416 1424 1432 1440 1448 1456 1464 1472 1480 1488 1496 1504 1512 1520 1528 1536 1544 1552 1560 1568 1576 1584 1592 1600 1608 1616 1624 1632 1640 1648 1656 1664 1672 1680 1688 1696 1704 1712 1720 1728 1736 1744 1752 1760 1768 1776 1784 1792 1800 1808 1816 1824 1832 1840 1848 1856 1864 1872 1880 1888 1896 1904 1912 1920 1928 1936 1944 1952 1960 1968 1976 1984 1992 2000 2008 2016 2024 2032 2040 2048 2056 2064 2072 2080 2088 2096 2104 2112 2120 2128 2136 2144 2152 2160 2168 2176 2184 2192 2200 2208 2216 2224 2232 2240 2248 2256 2264 2272 2280 2288 2296 2304 2312 2320 2328 2336 2344 2352 2360 2368 2376 2384 2392 2400 2408 2416 2424 2432 2440 2448 2456 2464 2472 2480 2488 2496 2504 2512 2520 2528 2536 2544 2552 2560 2568 2576 2584 2592 2600 2608 2616 2624 2632 2640 2648 2656 2664 2672 2680 2688 2696 2704 2712 2720 2728 2736 2744 2752 2760 2768 2776 2784 2792 2800 2808 2816 2824 2832 2840 2848 2856 2864 2872 2880 2888 2896 2904 2912 2920 2928 2936 2944 2952 2960 2968 2976 2984 2992 3000 3008 3016 3024 3032 3040 3048 3056 3064 3072 3080 3088 3096 3104 3112 3120 3128 3136 3144 3152 3160 3168 3176 3184 3192 3200 3208 3216 3224 3232 3240 3248 3256 3264 3272 3280 3288 3296 3304 3312 3320 3328 3336 3344 3352 3360 3368 3376 3384 3392 3400 3408 3416 3424 3432 3440 3448 3456 3464 3472 3480 3488 3496 3504 3512 3520 3528 3536 3544 3552 3560 3568 3576 3584 3592 3600 3608 3616 3624 3632 3640 3648 3656 3664 3672 3680 3688 3696 3704 3712 3720 3728 3736 3744 3752 3760 3768 3776 3784 3792 3800 3808 3816 3824 3832 3840 3848 3856 3864 3872 3880 3888 3896 3904 3912 3920 3928 3936 3944 3952 3960 3968 3976 3984 3992 4000 4008 4016 4024 4032 4040 4048 4056 4064 4072 4080 4088 4096 4104 4112 4120 4128 4136 4144 4152 4160 4168 4176 4184 4192 4200 4208 4216 4224 4232 4240 4248 4256 4264 4272 4280 4288 4296 4304 4312 4320 4328 4336 4344 4352 4360 4368 4376 4384 4392 4400 4408 4416 4424 4432 4440 4448 4456 4464 4472 4480 4488 4496 4504 4512 4520 4528 4536 4544 4552 4560 4568 4576 4584 4592 4600 4608 4616 4624 4632 4640 4648 4656 4664 4672 4680 4688 4696 4704 4712 4720 4728 4736 4744 4752 4760 4768 4776 4784 4792 4800 4808 4816 4824 4832 4840 4848 4856 4864 4872 4880 4888 4896 4904 4912 4920 4928 4936 4944 4952 4960 4968 4976 4984 4992 5000 5008 5016 5024 5032 5040 5048 5056 5064 5072 5080 5088 5096 5104 5112 5120 5128 5136 5144 5152 5160 5168 5176 5184 5192 5200 5208 5216 5224 5232 5240 5248 5256 5264 5272 5280 5288 5296 5304 5312 5320 5328 5336 5344 5352 5360 5368 5376 5384 5392 5400 5408 5416 5424 5432 5440 5448 5456 5464 5472 5480 5488 5496 5504 5512 5520 5528 5536 5544 5552 5560 5568 5576 5584 5592 5600 5608 5616 5624 5632 5640 5648 5656 5664 5672 5680 5688 5696 5704 5712 5720 5728 5736 5744 5752 5760 5768 5776 5784 5792 5800 5808 5816 5824 5832 5840 5848 5856 5864 5872 5880 5888 5896 5904 5912 5920 5928 5936 5944 5952 5960 5968 5976 5984 5992 6000 6008 6016 6024 6032 6040 6048 6056 6064 6072 6080 6088 6096 6104 6112 6120 6128 6136 6144 6152 6160 6168 6176 6184 6192 6200 6208 6216 6224 6232 6240 6248 6256 6264 6272 6280 6288 6296 6304 6312 6320 6328 6336 6344 6352 6360 6368 6376 6384 6392 6400 6408 6416 6424 6432 6440 6448 6456 6464 6472 6480 6488 6496 6504 6512 6520 6528 6536 6544 6552 6560 6568 6576 6584 6592 6600 6608 6616 6624 6632 6640 6648 6656 6664 6672 6680 6688 6696 6704 6712 6720 6728 6736 6744 6752 6760 6768 6776 6784 6792 6800 6808 6816 6824 6832 6840 6848 6856 6864 6872 6880 6888 6896 6904 6912 6920 6928 6936 6944 6952 6960 6968 6976 6984 6992 7000 7008 7016 7024 7032 7040 7048 7056 7064 7072 7080 7088 7096 7104 7112 7120 7128 7136 7144 7152 7160 7168 7176 7184 7192 7200 7208 7216 7224 7232 7240 7248 7256 7264 7272 7280 7288 7296 7304 7312 7320 7328 7336 7344 7352 7360 7368 7376 7384 7392 7400 7408 7416 7424 7432 7440 7448 7456 7464 7472 7480 7488 7496 7504 7512 7520 7528 7536 7544 7552 7560 7568 7576 7584 7592 7600 7608 7616 7624 7632 7640 7648 7656 7664 7672 7680 7688 7696 7704 7712 7720 7728 7736 7744 7752 7760 7768 7776 7784 7792 7800 7808 7816 7824 7832 7840 7848 7856 7864 7872 7880 7888 7896 7904 7912 7920 7928 7936 7944 7952 7960 7968 7976 7984 7992 8000 8008 8016 8024 8032 8040 8048 8056 8064 8072 8080 8088 8096 8104 8112 8120 8128 8136 8144 8152 8160 8168 8176 8184 8192 8200 8208 8216 8224 8232 8240 8248 8256 8264 8272 8280 8288 8296 8304 8312 8320 8328 8336 8344 8352 8360 8368 8376 8384 8392 8400 8408 8416 8424 8432 8440 8448 8456 8464 8472 8480 8488 8496 8504 8512 8520 8528 8536 8544 8552 8560 8568 8576 8584 8592 8600 8608 8616 8624 8632 8640 8648 8656 8664 8672 8680 8688 8696 8704 8712 8720 8728 8736 8744 8752 8760 8768 8776 8784 8792 8800 8808 8816 8824 8832 8840 8848 8856 8864 8872 8880 8888 8896 8904 8912 8920 8928 8936 8944 8952 8960 8968 8976 8984 8992 9000 9008 9016 9024 9032 9040 9048 9056 9064 9072 9080 9088 9096 9104 9112 9120 9128 9136 9144 9152 9160 9168 9176 9184 9192 9200 9208 9216 9224 9232 9240 9248 9256 9264 9272 9280 9288 9296 9304 9312 9320 9328 9336 9344 9352 9360 9368 9376 9384 9392 9400 9408 9416 9424 9432 9440 9448 9456 9464 9472 9480 9488 9496 9504 9512 9520 9528 9536 9544 9552 9560 9568 9576 9584 9592 9600 9608 9616 9624 9632 9640 9648 9656 9664 9672 9680 9688 9696 9704 9712 9720 9728 9736 9744 9752 9760 9768 9776 9784 9792 9800 9808 9816 9824 9832 9840 9848 9856 9864 9872 9880 9888 9896 9904 9912 9920 9928 9936 9944 9952 9960 9968 9976 9984 9992 10000



State Plane NAD 83 Illinois East  
LKW Date: 10/20/2016



## 201 - TIF #1 Downtown Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	7,039,822	-	-	-
4005	Property Taxes - Last Year's Collection	90,220	-	-	-
4010	Property Taxes - Prior Years Collection	(96,256)	-	-	-
		7,033,786	-	-	-
<b>Interest Income</b>					
4700	Interest Income	237	-	-	-
		237	-	-	-
<b>Other Financing Sources</b>					
4905	Transfer from TIF #5 Perry/Lee Fund	-	-	-	432,237
		-	-	-	432,237
<b>Fund Total: TIF #1 Downtown Fund</b>		<b>7,034,022</b>	<b>-</b>	<b>-</b>	<b>432,237</b>

## 201 - TIF #1 Downtown Fund 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Contractual Services</b>					
6000	Professional Services	31,654	-	-	-
6005	Legal Fees	3,560	-	-	-
		35,214	-	-	-
<b>Other Services</b>					
6195	Miscellaneous Contractual Services	35,866	-	-	-
		35,866	-	-	-
<b>Repairs and Maintenance</b>					
6315	R&M Buildings & Structures	976,260	-	-	-
		976,260	-	-	-
<b>Capital Outlay</b>					
8100	Improvements	1,625,041	-	-	-
		1,625,041	-	-	-
<b>Fund Total: TIF #1 Downtown Fund</b>		<b>2,672,380</b>	-	-	-

## 2023 Budget

### TAX INCREMENT FUND (TIF) #3 – Wille Road

---

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Beginning Balance	(3,369,966)	(3,573,065)	(3,292,691)	(2,877,215)	(2,786,016)	(2,341,880)
Revenues	1,710,532	2,170,369	2,390,139	2,299,550	2,299,500	2,389,726
Bond Proceeds	-	-	-	-	-	-
Expenses	(1,907,631)	(1,882,995)	(1,878,464)	(1,864,764)	(1,854,364)	(2,116,490)
Transfers	(6,000)	(7,000)	(5,000)	(1,000)	(1,000)	(2,000)
<b>Ending Balance</b>	<b>(3,573,065)</b>	<b>(3,292,691)</b>	<b>(2,786,016)</b>	<b>(2,443,429)</b>	<b>(2,341,880)</b>	<b>(2,070,644)</b>

### Fund Overview

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, 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.

2023 Budget

**TAX INCREMENT FUND (TIF) #3 – Wille Road**

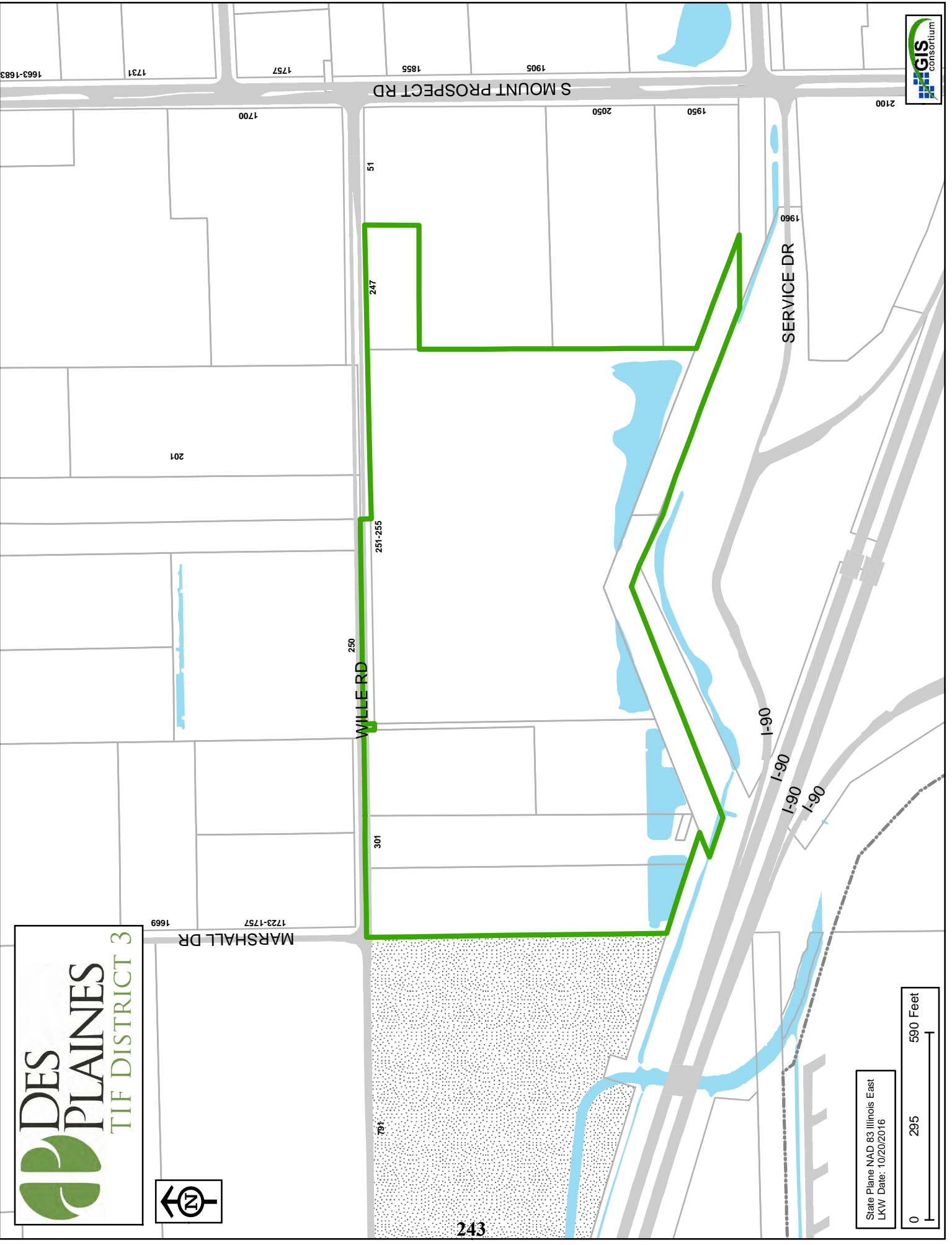
---

Debt Service paid from TIF #3 includes:

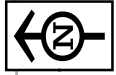
Series	Type	Original Amount	Remaining 1/1/2023	Final Payout
2018A	G.O. (refunding 2010A & 2010B)	12,410,000	8,685,000	2028
<b>Total G.O. Bonds</b>		<b>12,410,000</b>	<b>8,685,000</b>	

**Annual G.O. Bonds Principal and Interest Requirements**

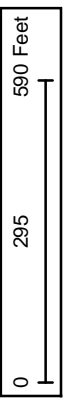
Year	Principal	Interest	Total P&I
2023	1,845,000	260,550	2,105,550
2024	1,905,000	205,200	2,110,200
2025	1,960,000	148,050	2,108,050
2026	2,160,000	89,250	2,249,250
2027	400,000	24,450	424,450
2028	415,000	12,450	427,450
<b>Total</b>	<b>8,685,000</b>	<b>739,950</b>	<b>9,424,950</b>



**DES PLAINES**  
TIF DISTRICT 3



State Plane NAD 83 Illinois East  
LKW Date: 10/20/2016



## 203 - TIF #3 Wille Road Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	2,389,876	2,299,500	2,299,500	2,389,676
		2,389,876	2,299,500	2,299,500	2,389,676
<b>Interest Income</b>					
4700	Interest Income	44	50	-	50
		44	50	-	50
<b>Fund Total: TIF #3 Wille Road Fund</b>		<b>2,389,921</b>	<b>2,299,550</b>	<b>2,299,500</b>	<b>2,389,726</b>

## 203 - TIF #3 Wille Road Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Insurance</b>					
5535	Property & Liability Insurance	70	60	60	40
		70	60	60	40
<b>Contractual Services</b>					
6000	Professional Services	(215)	400	-	400
		(215)	400	-	400
<b>Other Services</b>					
6195	Miscellaneous Contractual Services	-	10,000	-	10,000 *
		-	10,000	-	10,000
<b>Subsidies and Incentives</b>					
6520	Subsidy - Economic Development	5,000	1,000	1,000	2,000 *
		5,000	1,000	1,000	2,000
<b>Fund Total: TIF #3 Wille Road Fund</b>		<b>4,855</b>	<b>11,460</b>	<b>1,060</b>	<b>12,440</b>

---

## 203 - TIF #3 Wille Road Fund

### 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 6195 - Miscellaneous Contractual Services	Right of Way Maintenance	10,000
Account: 6520 - Subsidy - Economic Development	Allocation of Employee Time on TIF Projects	2,000



# 203-00-000-08A0 - 2008A Refunding 01C

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	125,000	-	-	-
8325	Interest Charges	6,563	-	-	-
8375	Bank/Trust/Agency Fees	267	-	-	-
		131,829	-	-	-
<b>Program Total: 2008A Refunding 01C</b>		<b>131,829</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 203-00-000-11A0 - 2011A Refunding 2003A

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	155,000	-	-	-
8325	Interest Charges	3,876	-	-	-
		158,876	-	-	-
<b>Program Total: 2011A Refunding 2003A</b>		<b>158,876</b>	-	-	-

# 203-00-000-13A0 - 2013A Refunding 2005F/2004B

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	75,000	-	-	-
8325	Interest Charges	2,475	-	-	-
		77,475	-	-	-
<b>Program Total: 2013A Refunding 2005F/2004B</b>		<b>77,475</b>	-	-	-

**203-00-000-14B0 - 2014B Refunding 2005A/2005D**  
**2023 Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>2021 Actual Amount</b>	<b>2022 Adopted Budget</b>	<b>2022 Projected Amount</b>	<b>2023 Adopted Budget</b>
<b>Debt Service</b>					
8300	Principal	455,000	465,000	465,000	-
8325	Interest Charges	20,038	10,466	10,466	-
8375	Bank/Trust/Agency Fees	-	238	238	-
		475,038	475,704	475,704	-
<b>Program Total: 2014B Refunding 2005A/2005D</b>		<b>475,038</b>	<b>475,704</b>	<b>475,704</b>	<b>-</b>

## 203-00-000-18A0 - 2018A Refunding 2010A/2010B 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	720,000	1,085,000	1,085,000	1,845,000 *
8325	Interest Charges	314,700	293,100	293,100	260,550
8375	Bank/Trust/Agency Fees	475	500	500	500
		1,035,175	1,378,600	1,378,600	2,106,050
<b>Program Total: 2018A Refunding 2010A/2010B</b>		<b>1,035,175</b>	<b>1,378,600</b>	<b>1,378,600</b>	<b>2,106,050</b>

---

# 203-00-000-18A0 - 2018A Refunding 2010A/2010B

## 2023 Budget Justification Worksheet

---

G/L Account Number	Transaction	Total
Account: 8300 - Principal	Refund GO Bonds 2010A/2010B, Matures 12/1/2028	1,845,000

## 2023 Budget

### TAX INCREMENT FUND (TIF) #5 – Lee & Perry

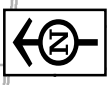
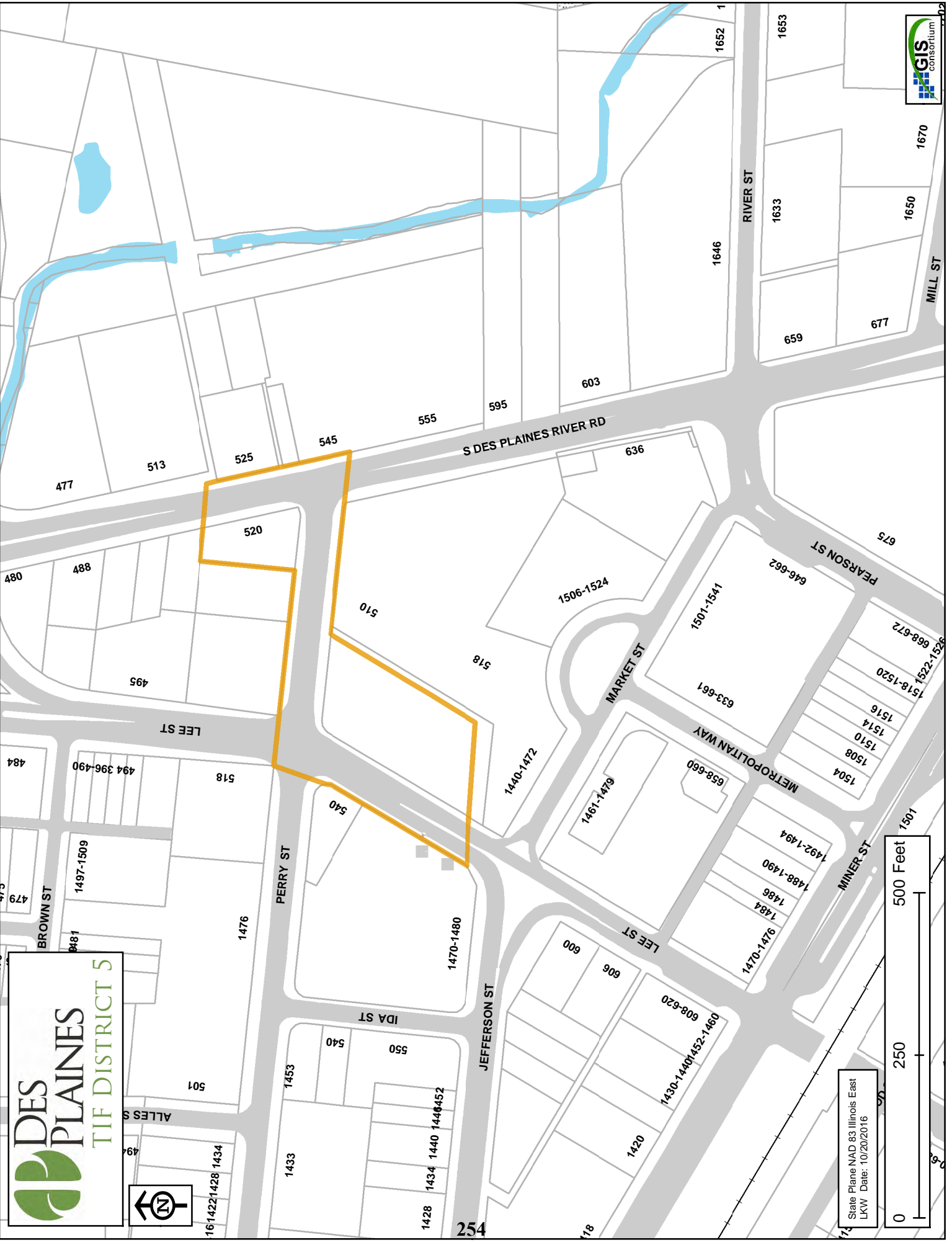
---

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Beginning Balance	200,735	198,403	261,388	(185,363)	340,825	525,413
Revenues	158,037	178,349	208,059	185,763	185,713	210,537
Expenses	(160,369)	(115,364)	(128,622)	(400)	(1,125)	(400)
Transfers	-	-	-	-	-	(432,237)
<b>Ending Balance</b>	<b>198,403</b>	<b>261,388</b>	<b>340,825</b>	-	<b>525,413</b>	<b>303,313</b>

### Fund Overview

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.



State Plane NAD 83 Illinois East  
LKW Date: 10/20/2016





## 205 - TIF #5 Perry/Lee Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	207,841	185,713	185,713	210,487
		207,841	185,713	185,713	210,487
<b>Interest Income</b>					
4700	Interest Income	2	50	-	50
		2	50	-	50
<b>Fund Total: TIF #5 Perry/Lee Fund</b>		<b>207,843</b>	<b>185,763</b>	<b>185,713</b>	<b>210,537</b>

## 205 - TIF #5 Perry/Lee Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Contractual Services</b>					
6000	Professional Services	(215)	400	-	400
		(215)	400	-	400
<b>Capital Outlay</b>					
8100	Improvements	20,997	-	1,125	-
		20,997	-	1,125	-
<b>Other Financing Uses</b>					
9201	Transfer to TIF #1 Downtown Fund	-	-	-	432,237 *
		-	-	-	432,237
<b>Fund Total: TIF #5 Perry/Lee Fund</b>		<b>20,782</b>	<b>400</b>	<b>1,125</b>	<b>432,637</b>

---

## 205 - TIF #5 Perry/Lee Fund

### 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 9201 - Transfer to TIF #1 Downtown Fund	TIF #1 2009 Loan Repayment	432,237

# 205-00-000-11A0 - 2011A Refunding 2003A

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	105,000	-	-	-
8325	Interest Charges	2,625	-	-	-
		107,625	-	-	-
<b>Program Total: 2011A Refunding 2003A</b>		<b>107,625</b>	-	-	-

## 2023 Budget

### TAX INCREMENT FUND (TIF) #6 – Mannheim & Higgins

---

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Beginning Balance	(12,722,265)	(13,924,426)	(15,261,468)	(16,592,553)	(16,611,400)	(18,073,903)
Revenues	92,625	125,403	123,726	144,720	116,887	142,747
Bond Proceeds	-	-	-	-	-	-
Expenses	(1,291,786)	(1,459,445)	(1,470,658)	(1,583,442)	(1,578,390)	(753,432)
Transfers	(3,000)	(3,000)	(3,000)	(1,000)	(1,000)	(4,000)
<b>Ending Balance</b>	<b>(13,924,426)</b>	<b>(15,261,468)</b>	<b>(16,611,400)</b>	<b>(18,032,275)</b>	<b>(18,073,903)</b>	<b>(18,688,588)</b>

### Fund Overview

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 Starbucks and Potbelly as occupants. In 2009, the City restructured the debt in TIF #6 in order to lessen the burden on the General Fund. In 2014, the district was restructured to include only properties north of Pratt Avenue, which are generating property tax increment. Underperforming properties were included in the new TIF #7. Subsequent development requests have been considered for redevelopment within that TIF district.

2023 Budget

**TAX INCREMENT FUND (TIF) #6 – Mannheim & Higgins**

---

Debt Service paid from TIF #6 includes:

Series	Type	Original Amount	Remaining 1/1/2022	Final Payout
2009A	G.O. (TIF #6, Taxable), partial refund 2003C & 2004B	5,430,000	703,599	2023
<b>Total G.O. Bonds</b>		<b>5,430,000</b>	<b>703,599</b>	

**Annual G.O. Bonds Principal and Interest Requirements**

Year	Principal	Interest	Total P&I
2023	333,112	-	333,112
<b>Total</b>	<b>333,112</b>	<b>-</b>	<b>333,112</b>

Note: 2009A is a Capital Appreciation Bond and accrued interest is treated as principal when payment is made.

# DES PLAINES

TIF DISTRICT 6



GREENLEAF AVE

1615 1625 1635 1639 1649 1651 1661 1665 1679 1701 1701 1709 1715

2579

1626 1638 1646 1656 1672 1686 1696 1708 172

LUNT AVE

1625 1645 1653 1665 1667 1671 1679 1699 1703 1709 1727

2645

1640 1642 1660 1672 1686 1698 1706 1710

MORSE AVE

1651 1661 1669 1681 1697 1711

2691

2725

1666 1678 1692 1712

FARWELL AVE

1665 1677 1691 1711

2765

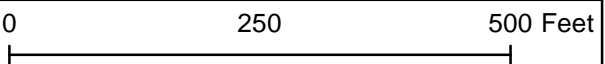
1678 1700 1710 1712

PRATT AVE

5082 5082

1705

State Plane NAD 83 Illinois East  
LKW Date: 10/20/2016



261

## 206 - TIF #6 Mannheim/Higgins Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	123,507	144,695	123,507	142,722
4010	Property Taxes - Prior Years Collection	-	-	(6,620)	-
		123,507	144,695	116,887	142,722
<b>Interest Income</b>					
4700	Interest Income	3	25	-	25
		3	25	-	25
<b>Fund Total: TIF #6 Mannheim/Higgins Fund</b>		<b>123,509</b>	<b>144,720</b>	<b>116,887</b>	<b>142,747</b>



## 206 - TIF #6 Mannheim/Higgins Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Insurance</b>					
5535	Property & Liability Insurance	40	40	40	30
		40	40	40	30
<b>Contractual Services</b>					
6000	Professional Services	(215)	3,000	3,000	3,000 *
6005	Legal Fees	-	5,000	-	5,000
		(215)	8,000	3,000	8,000
<b>Subsidies and Incentives</b>					
6520	Subsidy - Economic Development	3,000	1,000	1,000	4,000 *
		3,000	1,000	1,000	4,000
<b>Other Expenses</b>					
7500	Postage & Parcel	-	52	-	52
		-	52	-	52
<b>Fund Total: TIF #6 Mannheim/Higgins Fund</b>		<b>2,825</b>	<b>9,092</b>	<b>4,040</b>	<b>12,082</b>

---

## 206 - TIF #6 Mannheim/Higgins Fund

### 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 6000 - Professional Services	Annual TIF Report	3,000
Account: 6520 - Subsidy - Economic Development	Allocation of Employee Time on TIF Projects	4,000

# 206-00-000-09A0 - 2009A Refunding 2003C/2004B

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	445,000	1,575,000	1,575,000	745,000 *
8375	Bank/Trust/Agency Fees	350	350	350	350
		445,350	1,575,350	1,575,350	745,350
<b>Program Total: 2009A Refunding 2003C/2004B</b>		<b>445,350</b>	<b>1,575,350</b>	<b>1,575,350</b>	<b>745,350</b>

---

# 206-00-000-09A0 - 2009A Refunding 2003C/2004B

## 2023 Budget Justification Worksheet

---

G/L Account Number	Transaction	Total
Account: 8300 - Principal	Issued 2003, Matures 2023	745,000

**206-00-000-11A0 - 2011A Refunding 2003A**

**2023 Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>2021 Actual Amount</b>	<b>2022 Adopted Budget</b>	<b>2022 Projected Amount</b>	<b>2023 Adopted Budget</b>
<b>Debt Service</b>					
8300	Principal	25,000	-	-	-
8325	Interest Charges	624	-	-	-
		25,624	-	-	-
<b>Program Total: 2011A Refunding 2003A</b>		<b>25,624</b>	<b>-</b>	<b>-</b>	<b>-</b>

**206-00-000-13A0 - 2013A Refunding 2005F/2004B**  
**2023 Budget Worksheet**

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	615,000	-	-	-
8325	Interest Charges	20,295	-	-	-
		635,295	-	-	-
<b>Program Total: 2013A Refunding 2005F/2004B</b>		<b>635,295</b>	<b>-</b>	<b>-</b>	<b>-</b>

**206-00-000-14A0 - 2014A Refunding 2003C**

**2023 Budget Worksheet**

<b>Account Number</b>	<b>Description</b>	<b>2021 Actual Amount</b>	<b>2022 Adopted Budget</b>	<b>2022 Projected Amount</b>	<b>2023 Adopted Budget</b>
<b>Debt Service</b>					
8300	Principal	355,000	-	-	-
8325	Interest Charges	9,349	-	-	-
		364,349	-	-	-
<b>Program Total: 2014A Refunding 2003C</b>		<b>364,349</b>	<b>-</b>	<b>-</b>	<b>-</b>

Page Intentionally Left Blank



## 2023 Budget

### TAX INCREMENT FUND (TIF) #7 – Mannheim & Higgins South

---

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Beginning Balance	(1,879,310)	(2,419,558)	(2,442,494)	(2,310,965)	(1,482,367)	(831,994)
Revenues	358,371	21,500	973,172	446,288	665,533	581,843
Expenses	(849,619)	(4,436)	(45)	(28,160)	(5,160)	(28,140)
Transfers	(49,000)	(40,000)	(13,000)	(10,000)	(10,000)	(17,000)
<b>Ending Balance</b>	<b>(2,419,558)</b>	<b>(2,442,494)</b>	<b>(1,482,367)</b>	<b>(1,902,837)</b>	<b>(831,994)</b>	<b>(295,291)</b>

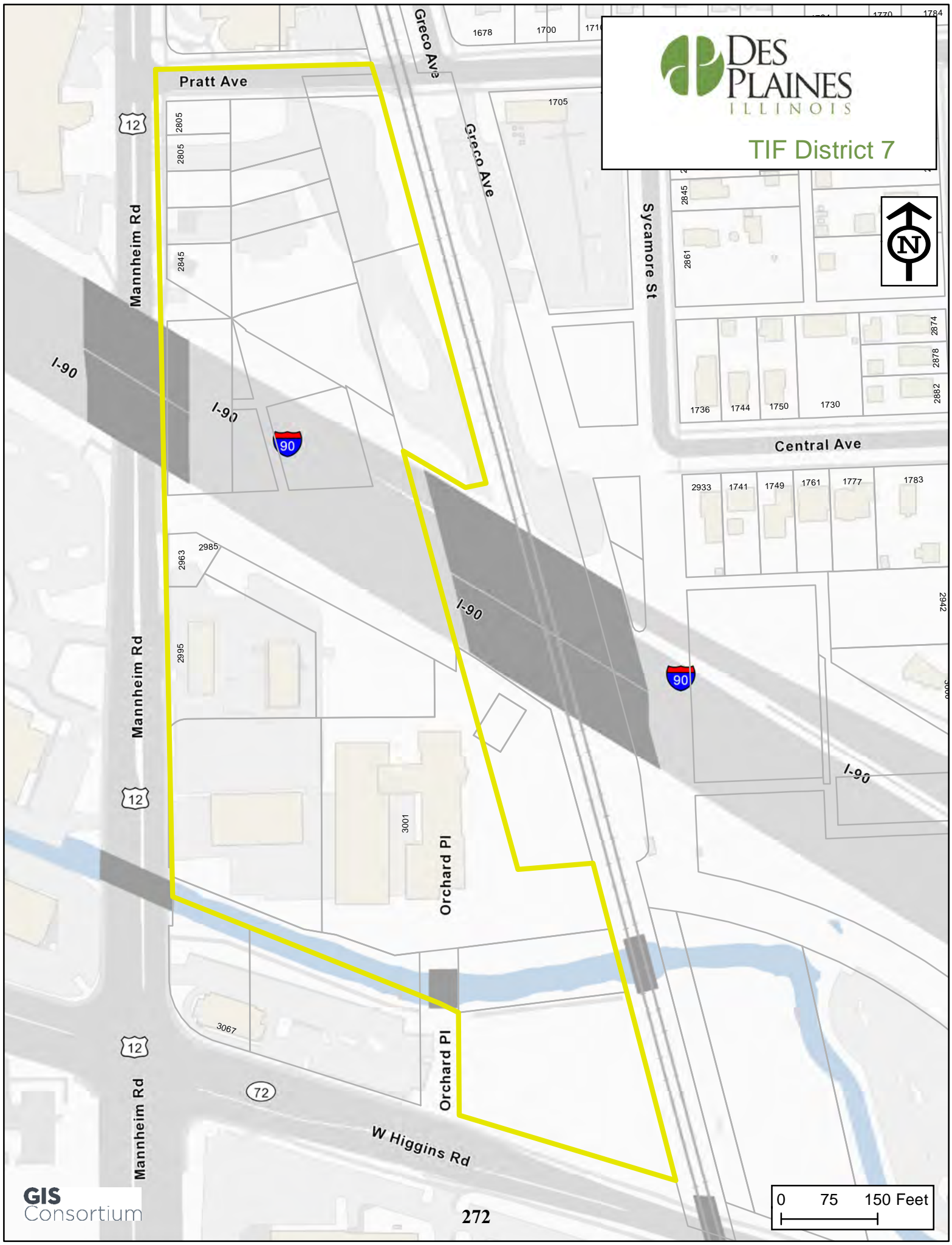
### Fund Overview

Tax increment finance (TIF) funding is a 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 #7 “Higgins – Pratt Redevelopment Area” was created as a re-structuring of TIF #6 to reset the base equalized assessed value to increase the opportunity for realized increment and extend the window for return on investment by the city. It is generally the southern half of what was TIF #6 south of Pratt Avenue to Higgins Road between Mannheim Road and the Canadian National Railroad right-of-way. Future development plans include commercial uses most likely associated with airport commerce. As required by the Illinois TIF statute a multi-year redevelopment plan was produced and adopted by the City.



# TIF District 7



## 207 - TIF #7 Mannheim/Higgins South

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	499,578	446,263	446,263	581,818
4005	Property Taxes - Last Year's Collection	473,588	-	216,479	-
4010	Property Taxes - Prior Years Collection	-	-	2,791	-
		973,166	446,263	665,533	581,818
<b>Interest Income</b>					
4700	Interest Income	5	25	-	25
		5	25	-	25
<b>Fund Total: TIF #7 Mannheim/Higgins South</b>		<b>973,171</b>	<b>446,288</b>	<b>665,533</b>	<b>581,843</b>

## 207 - TIF #7 Mannheim/Higgins South 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Insurance</b>					
5535	Property & Liability Insurance	260	160	160	140
		260	160	160	140
<b>Contractual Services</b>					
6000	Professional Services	(215)	3,000	5,000	3,000 *
6005	Legal Fees	-	25,000	-	25,000
		(215)	28,000	5,000	28,000
<b>Subsidies and Incentives</b>					
6520	Subsidy - Economic Development	13,000	10,000	10,000	17,000 *
		13,000	10,000	10,000	17,000
<b>Fund Total: TIF #7 Mannheim/Higgins South</b>		<b>13,045</b>	<b>38,160</b>	<b>15,160</b>	<b>45,140</b>

---

## 207 - TIF #7 Mannheim/Higgins South 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 6000 - Professional Services	Annual TIF Report	3,000
Account: 6520 - Subsidy - Economic Development	Allocation of Employee Time on TIF Projects	17,000

Page Intentionally Left Blank

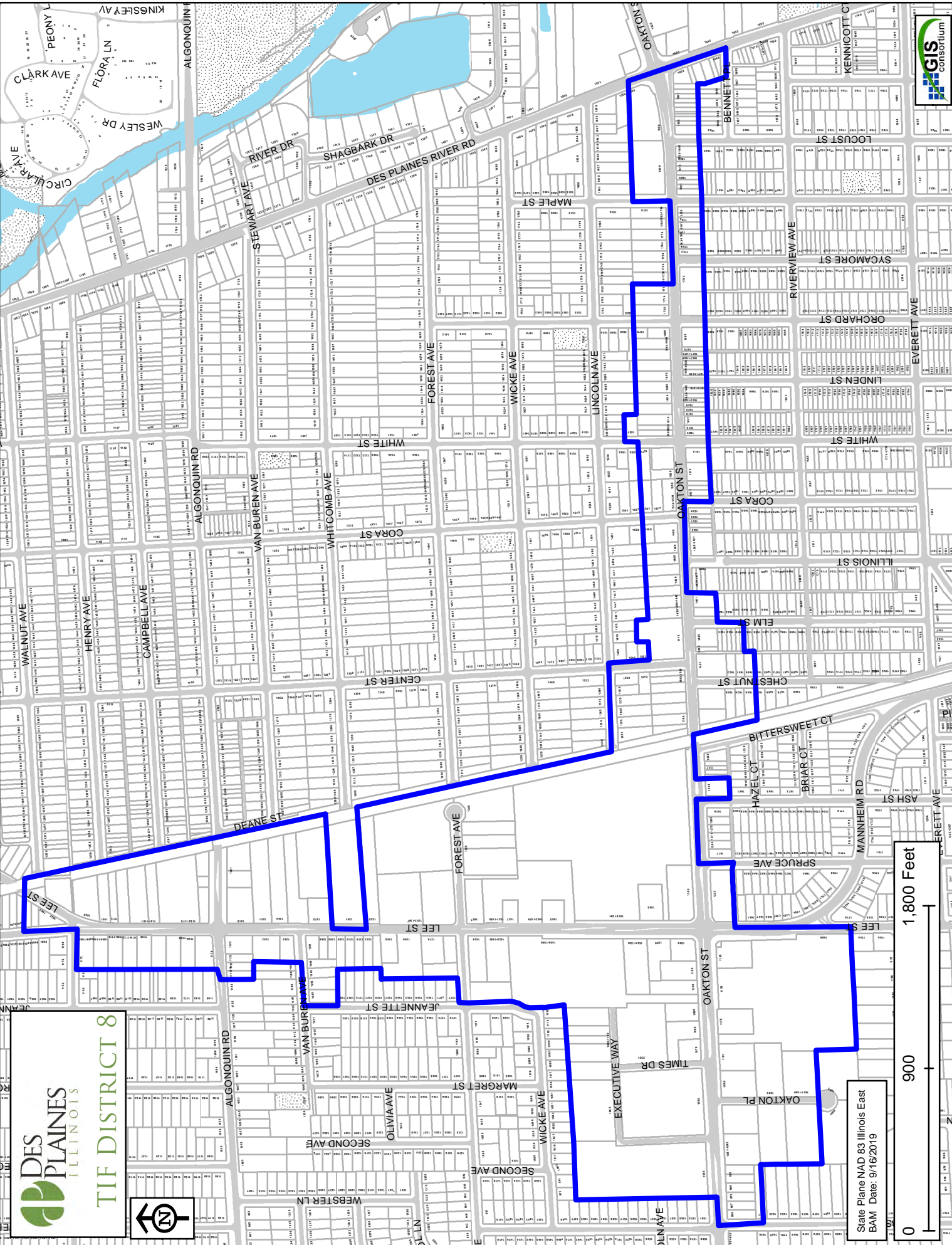
**2023 Budget****TAX INCREMENT FUND (TIF) #8 – Oakton St. Corridor**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	-	-	1,185,848	2,223,852	2,287,784	2,648,920
Revenues	-	1,185,848	1,349,737	1,281,582	1,405,136	1,534,845
Bond Proceeds	-	-	-	-	-	-
Expenses	-	-	(204,801)	(1,161,500)	(1,008,000)	(1,269,000)
Transfers	-	-	(43,000)	(36,000)	(36,000)	(46,000)
<b>Ending Balance</b>	-	<b>1,185,848</b>	<b>2,287,784</b>	<b>2,307,934</b>	<b>2,648,920</b>	<b>2,868,765</b>

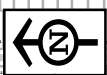
**Fund Overview**

Tax increment finance (TIF) funding is a 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.

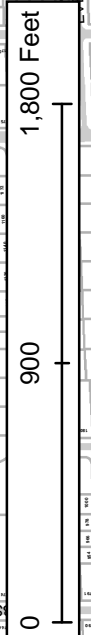
- TIF #8: created in 2019, the area generally includes but not limited to parcels along and adjacent to Mannheim Road bounded by Walnut Avenue to the north and Oakton Street to the south, and tax parcels along and adjacent to Oakton Street from Webster Lane to the west to River Road to the east in the City (see attached map). The Corporate Authorities have found and determined that it is desirable and in the best interests of the public and the City to utilize tax increment allocation financing for the Redevelopment Project Area to carry out the terms and conditions of the Redevelopment Plan and Project.



**DES PLAINES ILLINOIS**  
**TIF DISTRICT 8**



State Plane NAD 83 Illinois East  
 BAM Date: 9/16/2019





## 208 - TIF #8 Oakton

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	1,341,003	1,281,557	1,281,557	1,534,820
4005	Property Taxes - Last Year's Collection	8,716	-	65,028	-
4010	Property Taxes - Prior Years Collection	-	-	58,551	-
		1,349,719	1,281,557	1,405,136	1,534,820
<b>Interest Income</b>					
4700	Interest Income	17	25	-	25
		17	25	-	25
<b>Fund Total: TIF #8 Oakton</b>		<b>1,349,736</b>	<b>1,281,582</b>	<b>1,405,136</b>	<b>1,534,845</b>

## 208 - TIF #8 Oakton

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Contractual Services</b>					
6000	Professional Services	9,884	200,000	40,000	380,000 *
6005	Legal Fees	3,660	-	2,500	2,500
		13,543	200,000	42,500	382,500
<b>Other Services</b>					
6115	Licensing/Titles	638	-	3,500	3,500
6195	Miscellaneous Contractual Services	-	-	150,000	115,000 *
		638	-	153,500	118,500
<b>Subsidies and Incentives</b>					
6520	Subsidy - Economic Development	43,000	36,000	36,000	46,000 *
		43,000	36,000	36,000	46,000
<b>Capital Outlay</b>					
8030	Land	190,619	750,000	800,000	500,000
8100	Improvements	-	211,500	12,000	268,000 *
		190,619	961,500	812,000	768,000
<b>Fund Total: TIF #8 Oakton</b>		<b>247,800</b>	<b>1,197,500</b>	<b>1,044,000</b>	<b>1,315,000</b>

## 208 - TIF #8 Oakton

### 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Oakton Street North Central Service Metra Station	175,000
	Stormwater Master Plan Oakton Street and Maple Street	180,000
	Watermain Design	25,000
Account: 6195 - Miscellaneous Contractual Services	Decorative Fencing	75,000
	Seasonal Decorations	40,000
Account: 6520 - Subsidy - Economic Development	Allocation of employee time on TIF projects	46,000
Account: 8100 - Improvements	Pedestrian Signal Upgrades at Oakton & White	18,000
	Watermain Improvements	250,000

Page Intentionally Left Blank

**2023 Budget**  
**MOTOR FUEL TAX FUND**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	1,032,957	1,201,159	3,368,454	2,865,092	3,708,188	2,244,766
Revenues	1,945,033	3,415,387	3,569,938	3,037,139	3,565,578	1,955,000
Expenses	(1,776,831)	(1,248,092)	(3,230,204)	(3,604,000)	(5,029,000)	(3,089,000)
<b>Ending Balance</b>	<b>1,201,159</b>	<b>3,368,454</b>	<b>3,708,188</b>	<b>2,298,231</b>	<b>2,244,766</b>	<b>1,110,766</b>

**Fund Overview**

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 street lights.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Motor Fuel Tax	Tons of Salt Purchased	4,900	4,785	5,300

## 230 - Motor Fuel Tax Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Intergovernmental</b>					
4225	Motor Fuel Tax Allotment	2,286,818	1,750,000	2,278,439	1,950,000
4235	MFT Programs	1,282,139	1,282,139	1,282,139	-
		3,568,957	3,032,139	3,560,578	1,950,000
<b>Interest Income</b>					
4700	Interest Income	980	5,000	5,000	5,000
		980	5,000	5,000	5,000
<b>Fund Total: Motor Fuel Tax Fund</b>		<b>3,569,937</b>	<b>3,037,139</b>	<b>3,565,578</b>	<b>1,955,000</b>

# 230 - Motor Fuel Tax Fund

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b><u>Contractual Services</u></b>					
6000	Professional Services	4,434	40,000	40,000	40,000 *
		4,434	40,000	40,000	40,000
<b><u>Other Services</u></b>					
6155	Sidewalk Improvements	255,370	300,000	325,000	250,000 *
6160	Street Crack Filling	71,470	100,000	100,000	100,000 *
6165	Street Pavement Markings	84,836	65,000	65,000	145,000 *
		411,676	465,000	490,000	495,000
<b><u>Repairs and Maintenance</u></b>					
6330	R&M Traffic Signals	40,484	44,000	44,000	49,000 *
		40,484	44,000	44,000	49,000
<b><u>Commodities</u></b>					
7140	Electricity	251,716	255,000	255,000	255,000 *
7160	Ice Control	334,592	400,000	400,000	400,000 *
		586,308	655,000	655,000	655,000
<b><u>Capital Outlay</u></b>					
8100	Improvements	2,187,302	2,400,000	3,800,000	1,850,000 *
		2,187,302	2,400,000	3,800,000	1,850,000
<b>Fund Total: Motor Fuel Tax Fund</b>		<b>3,230,203</b>	<b>3,604,000</b>	<b>5,029,000</b>	<b>3,089,000</b>

## 230 - Motor Fuel Tax Fund

### 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Soil & Material Testing	40,000
Account: 6155 - Sidewalk Improvements	Sidewalk Replacement	250,000
Account: 6160 - Street Crack Filling	Asphalt Crack Filling	50,000
	Concrete Pavement Joint Sealing	50,000
Account: 6165 - Street Pavement Markings	Pavement Reflectors	20,000
	Thermoplastic and Painting	125,000
Account: 6330 - R&M Traffic Signals	State Treasurer, Cook County Highway	49,000
Account: 7140 - Electricity	Street Lights	220,000
	Traffic Signals	35,000
Account: 7160 - Ice Control	De-Icing Materials for Streets	400,000
Account: 8100 - Improvements	2022 CIP Improvements-Carryover	100,000
	Alley Improvements	250,000
	Curb Improvements	250,000
	Street Improvements (Resurfacing)	500,000
	Street Resurfacing	750,000



## 2023 Budget

# COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Beginning Balance	(8,086)	331	(19,725)	84,707	(62,373)	234,646
Revenues	279,354	357,322	480,627	689,672	664,841	313,366
Expenses	(270,937)	(377,378)	(523,275)	(774,379)	(367,821)	(548,012)
<b>Ending Balance</b>	<b>331</b>	<b>(19,725)</b>	<b>(62,373)</b>	<b>-</b>	<b>234,646</b>	<b>-</b>

## Fund Overview

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 and moderate income residents and areas of the City. The allocation for Program Year (PY) 2022 (October 1, 2022 - September 30, 2023) is \$313,366. 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 that includes objective measures such as the extent of poverty, population, housing overcrowding and the age of the housing stock.

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, made \$5 billion available in supplemental Community Development Block Grant (CDBG) funding from the Department of Housing and Urban Development (HUD) to prevent, prepare for, and respond to the coronavirus (CDBG-CV grants). The City received \$180,767 in first round and \$376,164 in the third round of CV grant funding during 2020 and 2021. These funds were fully expended in 2022, dispersed to local small businesses negatively impacted by Covid.

The 2022 Projected Revenue amount includes funds remaining from prior CDBG years which will be utilized as part of the 2022 and 2023 fiscal years as specified in the CDBG Plan. The following is a historical snapshot of the CDBG allocations that the City has received:

Program Year	Grant Amount
2022	\$ 313,366
2021	\$ 318,128
2020 (CV)	\$ 556,931
2020	\$ 307,241
2019	\$ 302,509

## 2023 Budget

# COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

---

The Associate Planner manages the CDBG and CV programs. This individual prepares budgets, contracts and monitors sub-recipients, prepares CDBG plans and reports, manages program finances via HUD's Integrated Disbursement and Information System (IDIS), acts as the program liaison with HUD, City departments, public service sub-recipients, and the public. A CDBG consultant assists with routine functions and is reimbursed with CDBG Administrative funds.

The PY2021 budget includes funding for the following project types: housing rehabilitation and lead paint inspection; public infrastructure and public facility improvements; and planning and administration.

A "Program Income Fund" was established to receive program revenue generated by the repayment of liens for repairs made by the CDBG Home Repair Program and Minor 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 the title is transferred from the qualified homeowner within the lien period (three years for the Minor Repair Program and ten years for the Home Repair Program). Repayments of less than \$25,000 are placed into the General Fund per HUD guidelines and are not considered as Program Income.

## Performance Measures

Service	Metric	Actual Number of Households 2020	Actual Number of Households 2021	Projected Number of Households 2022
Housing Rehabilitation Programs	Home Repair Program	6	6	4
	Minor Repair Program	2	3	0
	Emergency Home Repair	2	2	1

## 2022 Major Accomplishments

1. Completing a total of five (5) housing rehabilitation program projects through the current year, including: four (4) Home Repair Program projects, and one (1) Emergency Home Repair Program project.
2. Assisted over 300 households/persons through the public service programs administered by not-for-profit CDBG sub-recipients.
3. Assisted seven (7) local small business with CARES Act CDBG-CV funding administered by a not-for-profit CDBG sub-recipient.

**2023 Budget**

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND**

---

**2023 Goals and Objectives**

1. Complete six (6) Home Repair Program projects, two (2) Minor Repair Program projects, and two (2) Emergency Repair Program projects.
2. Complete two (2) Public Facility/Infrastructure Improvement projects totaling \$345,000, benefitting approximately 400 households/persons in low to moderate income areas of the city.

**2023 Budget**  
**COMMUNITY DEVELOPMENT**  
**BLOCK GRANT (CDBG)**

---

**PERSONNEL EXHIBIT**

Department: CED		Div: CDBG		Div. No: 240-00	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Associate Planner *	0.75	0.75	0.50		
Total Full Time Equivalent (FTE) Employees:	0.75	0.75	0.50		

\*Associate Planner position is funded at 50% from General Fund Planning and Zoning.

## 240 - CDBG Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Intergovernmental</b>					
4250	CDBG	218,334	313,508	550,970	313,366 *
4254	CDBG Care Act Program	262,293	376,164	113,871	-
		480,627	689,672	664,841	313,366
<b>Fund Total: CDBG Fund</b>		<b>480,627</b>	<b>689,672</b>	<b>664,841</b>	<b>313,366</b>

---

# 240 - CDBG Fund

## 2023 Revenue Budget Justification Worksheet

---

G/L Account Number	Transaction	Total
Account: 4250 - CDBG	Program Year 2022 Allocation	313,366

## 240 - CDBG Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	50,857	52,475	43,958	-
		50,857	52,475	43,958	-
<b>Taxes and Benefits</b>					
5200	FICA Contribution	3,695	4,657	3,363	-
5205	IMRF Contribution	5,076	6,456	3,758	-
5225	HMO Insurance Contribution	-	-	4,326	-
5230	Dental Insurance Contribution	-	-	323	-
5232	Vision Insurance Contribution	-	-	29	-
5235	Life Insurance Contribution	50	46	-	-
5240	Workers Compensation	-	78	-	-
		8,820	11,237	11,799	-
<b>Contractual Services</b>					
6000	Professional Services	-	-	18,179	20,000 *
6025	Administrative Services	-	-	-	42,500
		-	-	18,179	62,500
<b>Subsidies and Incentives</b>					
6555	Subsidy - Emergency Shelter for Homeless Youth	6,500	6,000	6,000	-
6560	Subsidy - Shared Housing & Homeless Prevention	10,505	9,000	9,000	-
6563	Subsidy - Senior Housing and Supportive Services	13,238	11,000	11,000	-
6570	Subsidy - Residential Rehab	110,877	214,803	78,000	195,512 *
6580	Subsidy - Housing Counseling	18,894	15,000	15,000	-
6600	Subsidy - Transitional Housing	6,700	6,700	6,700	-
6604	CDBG Care Act Program	296,883	376,164	96,186	-
		463,597	638,667	221,886	195,512
<b>Capital Outlay</b>					
8100	Improvements	-	72,000	72,000	290,000 *
		-	72,000	72,000	290,000
<b>Fund Total: CDBG Fund</b>		<b>523,275</b>	<b>774,379</b>	<b>367,822</b>	<b>548,012</b>

---

## 240 - CDBG Fund

### 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 6000 - Professional Services	Consulting (Usona)	20,000
Account: 6570 - Subsidy - Residential Rehab	DP/CED/Emergency Repair Program	6,000
	NW Housing Partnership/HRP	171,512
	NW Housing Partnership/MRP	18,000
Account: 8100 - Improvements	City Infrastructure Improvements - Street	140,000
	Seminole Park	150,000



**2023 Budget**  
**GRANT FUNDED PROJECTS FUND**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	(6,765,962)	(73,022)	(5,899,389)	4,090,300	(8,272,674)	415,707
Revenues	20,035,606	623,440	2,125,108	14,915,596	17,510,995	10,930,309
Expenses	(14,055,754)	(6,693,696)	(5,491,058)	(18,497,883)	(9,594,479)	(11,180,109)
Transfers	713,088	243,889	992,665	54,406	771,865	250,000
<b>Ending Balance</b>	<b>(73,022)</b>	<b>(5,899,389)</b>	<b>(8,272,674)</b>	<b>562,419</b>	<b>415,707</b>	<b>415,907</b>

**Fund Overview**

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 Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Intergovernmental</b>					
4260	Federal Grants	495,525	6,415,396	9,585,763	2,180,109 *
4270	State Grants	1,453,084	3,500,000	7,370,688	4,000,000 *
4280	Local Grants	176,344	5,000,000	554,344	4,750,000 *
		2,124,953	14,915,396	17,510,795	10,930,109
<b>Interest Income</b>					
4700	Interest Income	153	200	200	200
		153	200	200	200
<b>Other Financing Sources</b>					
4940	Transfer from Capital Projects Fund	992,665	54,406	771,865	250,000 *
		992,665	54,406	771,865	250,000
<b>Fund Total: Grant Projects Fund</b>		<b>3,117,771</b>	<b>14,970,002</b>	<b>18,282,860</b>	<b>11,180,309</b>

## 250 - Grant Projects Fund

### 2023 Revenue Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 4260 - Federal Grants	Customs & DEA Overtime Reimbursement	35,200
	Oakton Sidepath - ITEP Construction (ENG 5422)	1,744,909
	Phase 4 Hazard Mitigation Grant FEMA (ENG 5253)	400,000
Account: 4270 - State Grants	Algonquin Road Grade Separation IDOT (ENG 5430)	500,000
	Phase 5 Hazard Mitigation Grant IDNR (ENG 5254)	1,500,000
	S-Curve Pedestrian Underpass- ICC (ENG 5423)	2,000,000
Account: 4280 - Local Grants	Phase 5 Hazard Mitigation Grant MWRD (ENG 5254)	4,750,000
Account: 4940 - Transfer from Capital Projects Fund	Phase 5 Hazard Mitigation Grant (ENG 5254)	250,000

# 250-00-000-2510 - Public Safety Grants

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5020	Overtime - Non Supervisory	35,668	19,372	-	35,200
		35,668	19,372	-	35,200
<b>Commodities</b>					
7320	Equipment < \$5,000	894	-	-	-
		894	-	-	-
<b>Program Total: Public Safety Grants</b>		<b>36,562</b>	<b>19,372</b>	<b>-</b>	<b>35,200</b>

# 250-00-000-2520 - Capital Grants

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Contractual Services</b>					
6000	Professional Services	1,012,805	1,061,788	339,148	1,183,630 *
6005	Legal Fees	77,578	17,500	39,000	130,000 *
		1,090,383	1,079,288	378,148	1,313,630
<b>Other Services</b>					
6115	Licensing/Titles	34,859	-	-	-
6195	Miscellaneous Contractual Services	5	-	-	-
		34,863	-	-	-
<b>Capital Outlay</b>					
8030	Land	1,299,100	6,525,000	-	6,745,000 *
8100	Improvements	3,030,148	10,874,223	9,216,331	3,086,279 *
		4,329,248	17,399,223	9,216,331	9,831,279
<b>Program Total: Capital Grants</b>		<b>5,454,495</b>	<b>18,478,511</b>	<b>9,594,479</b>	<b>11,144,909</b>

## 250-00-000-2520 - Capital Grants

### 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Algonquin Road Grade Separation IDOT (ENG 5430)	500,000
	Oakton Sidepath - ITEP Design (ENG 5422)	158,630
	Phase 5 Hazard Mitigation Grant (ENG 5254)	25,000
	S-Curve Pedestrian Underpass- ICC (ENG 5423)	500,000
Account: 6005 - Legal Fees	Phase 4 Hazard Mitigation Grant FEMA (ENG 5253)	5,000
	Phase 5 Hazard Mitigation Grant (ENG 5254)	125,000
Account: 8030 - Land	Phase 4 Hazard Mitigation Grant FEMA (ENG 5253)	395,000
	Phase 5 Hazard Mitigation Grant (ENG 5254)	6,350,000
Account: 8100 - Improvements	Oakton Sidepath - ITEP (ENG 5422)	1,586,279
	S-Curve Pedestrian Underpass- ICC (ENG 5423)	1,500,000

**2023 Budget**  
**GAMING TAX FUND**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	20,562,714	22,195,237	18,713,951	16,274,112	20,205,003	25,435,737
Revenues	26,219,242	13,202,940	25,224,001	21,481,000	24,884,557	21,650,000
Expenses	(16,186,719)	(8,684,226)	(15,852,949)	(14,552,400)	(15,953,823)	(14,640,000)
Transfers	(8,400,000)	(8,000,000)	(7,880,000)	(3,700,000)	(3,700,000)	(8,400,000)
<b>Ending Balance</b>	<b>22,195,237</b>	<b>18,713,951</b>	<b>20,205,003</b>	<b>19,502,712</b>	<b>25,435,737</b>	<b>24,045,737</b>

**Fund Overview**

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 and wagering tax are received from the State on a monthly basis. All of the obligations and transfers will also be accounted for in this fund.

<b>Annual Casino Revenue</b>				
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Revenues *	12,833,854	25,224,001	24,884,557	21,600,000
State of Illinois Share (\$10M Annually)	(5,917,808)	(9,506,849)	(10,000,000)	(10,000,000)
Remaining Amount	6,916,046	15,717,152	14,884,557	11,600,000
Benefitting Communities Share (40%)	2,766,418	6,286,861	5,953,823	4,640,000
City of Des Plaines Share (60%)	<b>4,149,628</b>	<b>9,430,291</b>	<b>8,930,734</b>	<b>6,960,000</b>
<i>Year of Allocation</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>

\* Revenue variances between the two tables are due to interest income.

**2023 Budget**  
**GAMING TAX FUND**

---

**2023 Budgeted Projects**

The \$8.40M in Gaming revenue from 2021 is being used in the 2023 Budget on the following:

- \$8.40M transfer to the Facilities Replacement Fund.

2019 Revenue used in 2021		2020 Revenue used in 2022		2021 Revenue used in 2023	
Lobbying Services	\$120K	Facilities Replacement Fund Transfer	\$3.70M	Facilities Replacement Fund Transfer	\$8.40M
Capital Improvements	\$1.50M		<b>\$3.70M</b>		<b>\$8.40M</b>
Facilities Replacement Fund Transfer	\$6.38M				
	<b>\$8.00M</b>				



## 270 - Gaming Tax Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Taxes</b>					
4130	Gaming Tax - Wagering	22,901,803	19,440,000	22,552,285	19,440,000
4135	Gaming Tax - Admissions	2,322,198	1,941,000	2,332,272	2,160,000
		25,224,001	21,381,000	24,884,557	21,600,000
<b>Interest Income</b>					
4700	Interest Income	(59,239)	100,000	-	50,000
		(59,239)	100,000	-	50,000
<b>Fund Total: Gaming Tax Fund</b>		<b>25,164,762</b>	<b>21,481,000</b>	<b>24,884,557</b>	<b>21,650,000</b>

## 270 - Gaming Tax Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Expenses</b>					
7600	Cont Obligation - State Payments	9,506,849	10,000,000	10,000,000	10,000,000
7650	Cont Obligation - Municipalities	6,286,861	4,552,400	5,953,823	4,640,000
		15,793,710	14,552,400	15,953,823	14,640,000
<b>Other Financing Uses</b>					
9400	Transfer to Capital Projects Fund	1,500,000	-	-	-
9999	Transfer to Other Funds	6,380,000	3,700,000	3,700,000	8,400,000
		7,880,000	3,700,000	3,700,000	8,400,000
<b>Fund Total: Gaming Tax Fund</b>		<b>23,673,710</b>	<b>18,252,400</b>	<b>19,653,823</b>	<b>23,040,000</b>

**2023 Budget**  
**DEBT SERVICE FUND**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	156,614	156,614	-	-	-	-
Revenues	-	-	-	-	-	-
Expenses	-	-	-	-	-	-
Transfers	-	(156,614)	-	-	-	-
<b>Ending Balance</b>	<b>156,614</b>	-	-	-	-	-

**Fund Overview**

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**

	<b>PROPERTY TAX SUPPORTED</b>	<b>CAPITAL PROJECTS PORTION</b>	<b>TIF SUPPORTED PORTION</b>	<b>TOTAL</b>
Total Debt Outstanding - Principal only Balance Jan. 1, 2023	-	-	9,388,599	9,388,599
2023 Debt Service				
Principal	-	-	2,178,112	2,178,112
Interest	-	-	260,550	260,550
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2,438,662</b>	<b>2,438,662</b>

**2023 Budget**  
**DEBT SERVICE FUND**

---

The below bond issues are paid from special revenue:

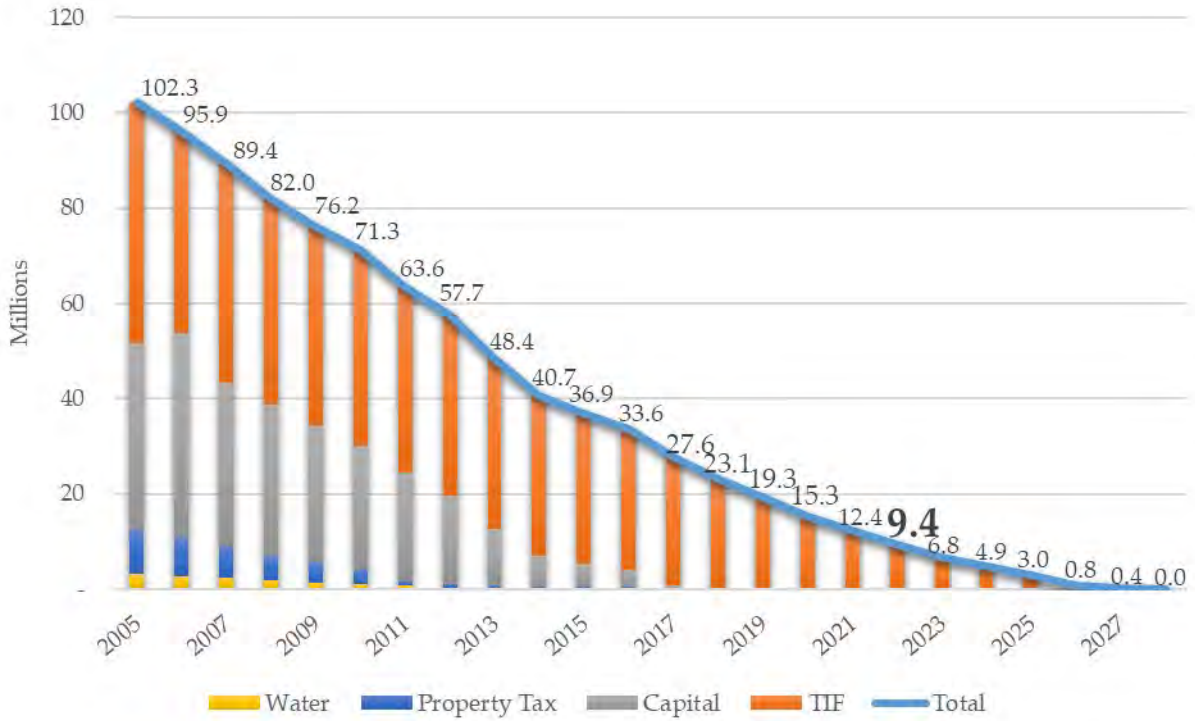
<b>YEAR OF ISSUE</b>	<b>TYPE</b>	<b>ORIGINAL AMOUNT ISSUED</b>	<b>BALANCE JAN. 1, 2023</b>
2009A	G.O. (Partial refund 2003C, 2004B, TIF #6)	5,430,000	703,599
2018A	G.O. (TIF #3, Refund 2010A & 2010B)	12,410,000	8,685,000
Total G.O. Bonds		23,440,000	9,388,599

**Total Supported by Special Revenue**

**\$9,388,599**

**2023 Budget**  
**DEBT SERVICE FUND**

**Principal Amount Outstanding**



The graphic “Principal Amount Outstanding” shows the relative pace with which the City is paying its outstanding debt. Total debt of \$102.3 million as of December 31, 2005 was reduced to \$9.4 million as of December 31, 2022 will reach \$4.9 million by the end of 2024. All current debt will be retired by the end of 2028.

**2023 Budget**  
**DEBT SERVICE FUND**

---

**Principal Amount Outstanding by Type**

<b>Year</b>	<b>Property Tax</b>	<b>Capital Projects</b>	<b>TIF</b>	<b>Total</b>
<b>2023</b>	-	-	9,388,599	9,388,599
<b>2024</b>	-	-	6,840,000	6,840,000
<b>2025</b>	-	-	4,935,000	4,935,000
<b>2026</b>	-	-	2,975,000	2,975,000
<b>2027</b>	-	-	815,000	815,000
<b>2028</b>	-	-	415,000	415,000

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.

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.

2023 Budget  
**DEBT SERVICE FUND**

---

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

**TOTAL CITY DEBT**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	2,178,112	260,550	2,438,662
2024	1,905,000	205,200	2,110,200
2025	1,960,000	148,050	2,108,050
2026	2,160,000	89,250	2,249,250
2027	400,000	24,450	424,450
2028	415,000	12,450	427,450
<b>Total</b>	<b>9,018,112</b>	<b>739,950</b>	<b>9,758,062</b>

Note: Any discrepancies between the preceding tables are due the Capital Appreciation Bonds (CABs). The original principal amount plus any accrued interest 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

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Financing Uses</b>					
9100	Transfer to General Fund	-	-	-	-
9400	Transfer to Capital Projects Fund	-	-	-	-
<b>Fund Total: Debt Service Fund</b>		-	-	-	-



# 300-00-000-07B0 - 2007B Refunding 01B

## 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4000	Property Taxes - Current Year Collection	-	-	-	-
4005	Property Taxes - Last Year's Collection	-	-	-	-
4010	Property Taxes - Prior Years Collection	-	-	-	-
<b>Interest Income</b>					
4700	Interest Income	-	-	-	-
<b>Program Total: 2007B Refunding 01B</b>		-	-	-	-

# 300-00-000-07B0 - 2007B Refunding 01B

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Debt Service</b>					
8300	Principal	-	-	-	-
8325	Interest Charges	-	-	-	-
8375	Bank/Trust/Agency Fees	-	-	-	-
<b>Other Financing Uses</b>					
9400	Transfer to Capital Projects Fund	-	-	-	-
<b>Program Total: 2007B Refunding 01B</b>		-	-	-	-

**2023 Budget**  
**CAPITAL PROJECTS FUND**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	8,017,823	5,947,086	6,761,735	6,381,499	9,465,835	7,511,880
Revenues	8,476,276	4,583,893	6,150,658	4,421,202	5,597,975	4,906,643
Expenses	(12,351,467)	(3,500,355)	(3,928,893)	(8,455,954)	(6,780,065)	(8,678,059)
Transfers	1,804,454	(268,889)	482,335	(54,406)	(771,865)	(250,000)
<b>Ending Balance</b>	<b>5,947,086</b>	<b>6,761,735</b>	<b>9,465,835</b>	<b>2,292,341</b>	<b>7,511,880</b>	<b>3,490,464</b>

**Fund Overview**

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 Civil Engineer II positions, part-time Intermediate Clerk (50% funding), and an Engineering Intern. This plan is updated annually and approved by the City Council.

**2023 Budget**  
**CAPITAL PROJECTS FUND**  
**2023 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 and equipment is tracked through the Equipment Replacement Fund and IT Replacement Fund, while the replacement or renovation of City facilities is tracked through the Facilities Replacement Fund.

The separate CIP plan is completed for five fiscal years from 2023 through 2027. 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 and justification for the project along with a High, Medium or Low priority. Within the 2023 Budget document, a summary of the specific 2023 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.

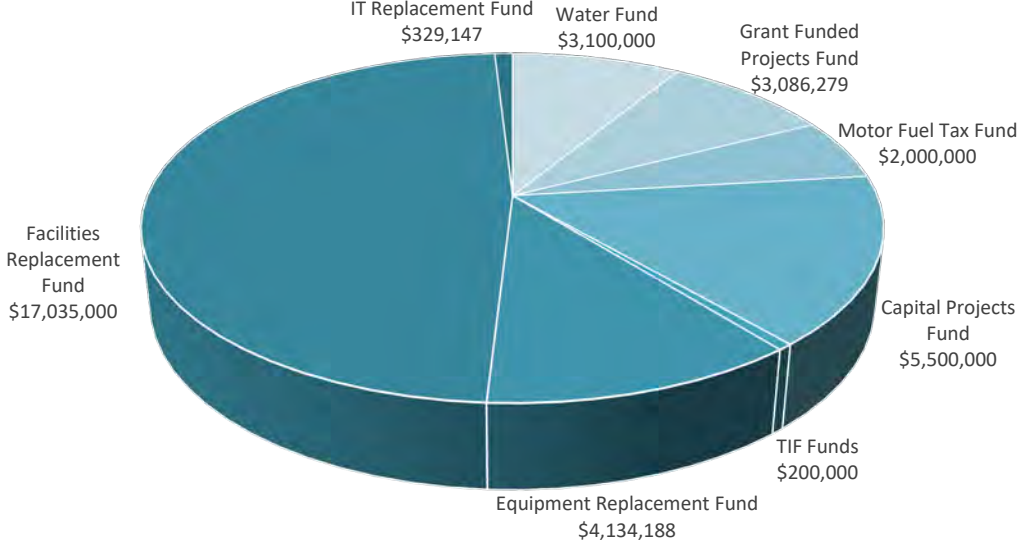
In preparing the CIP, priority is given to projects based on need and condition of the infrastructure item recommended to be improved or replaced. For instance, decisions on street and alley replacements are based on the biannual pavement condition surveys of each street and alley. Likewise, water system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

The capital improvements proposed for construction in 2023 are identified in the 5-Year Capital Improvement Program at a cost of approximately \$13.9 million. This amount excludes Equipment Replacement, IT Replacement and Facilities Replacement expenditures. The following pages include a breakdown of the revenue sources and expenditures, the type of projects and their funding levels recommended to the City Council during CIP discussions, and a summary and map of the specific 2023 CIP projects. 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.

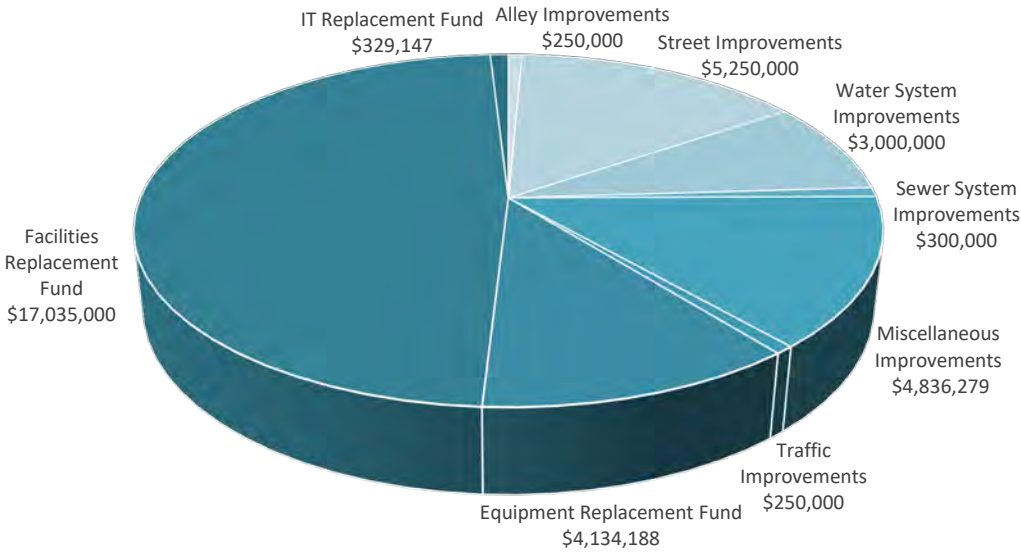
**2023 Budget**  
**CAPITAL PROJECTS FUND**  
**2023 CIP OVERVIEW**

**2023 Capital Improvement Program**

**Revenue by Fund**



**Expenditures**

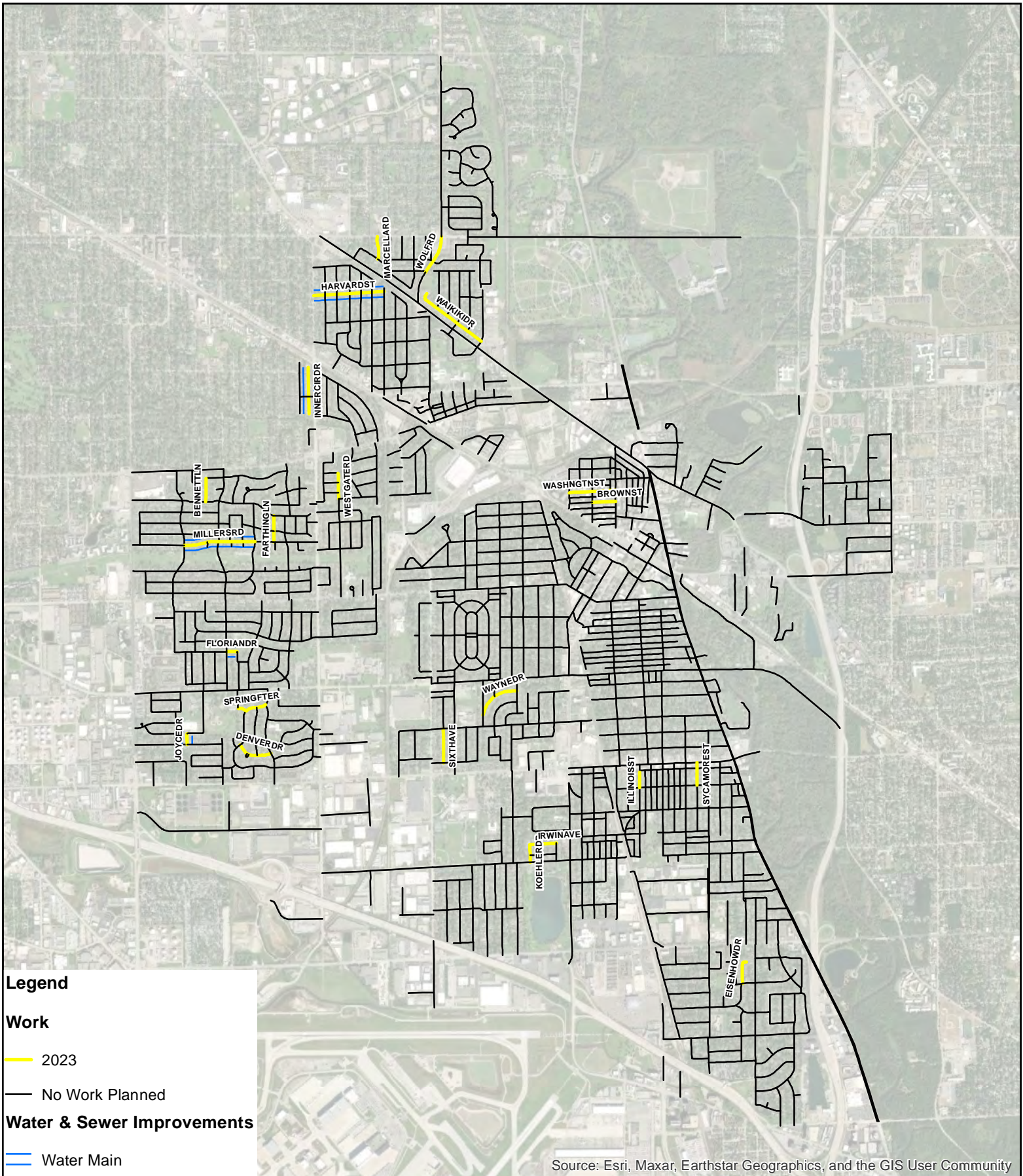


Street	From	To	Current PCI	Work Type	Total Cost	Fund
<b>STREET IMPROVEMENTS</b>						
HARVARD ST	MT PROSPECT	CORNELL	32	RESURFACE	\$346,727	CPF
MILLERS RD	MARSHALL	BEAU	37	REHABILITATION	\$458,211	CPF
MILLERS RD	DARA JAMES	MARSHALL	33	REHABILITATION	\$475,485	CPF
WESTGATE RD	WASHINGTON	COLUMBIA	30	RESURFACE	\$126,315	CPF
WOLF RD	TRACY	CENTRAL	50	RESURFACE	\$502,191	CPF
FLORIAN DR	MARSHALL	HEWITT	9	RECONSTRUCTION	\$185,569	CPF
INNER CIRCLE DR	DEAD END	DEAD END	45	REHABILITATION	\$625,531	CPF
JOYCE DR	CORDIAL	ELIZABETH	21	REHABILITATION	\$147,487	CPF
BROWN ST	LAUREL	GRACELAND	26	RESURFACE	\$104,052	CPF
WASHINGTON ST	WESTERN	GRACELAND	27	RESURFACE	\$208,416	CPF
WAYNE DR	EARL	WEBSTER	53	RESURFACE	\$207,168	CPF
FARTHING LN	MILLERS	BRADLEY	13	RESURFACE	\$118,404	CPF
BENNETT LN	DULLES	NORMAN	61	RESURFACE	\$106,236	CPF
KOEHLER DR	HOWARD	IRWIN	8	RESURFACE	\$79,560	CPF
IRWIN AVE	KOEHLER	SHEPHERD	1	RESURFACE	\$119,340	CPF
SIXTH AVE	FOREST	LINCOLN	19	RESURFACE	\$189,309	CPF
EISENHOWER DR	LAURA	DEAD END	4	RESURFACE	\$111,072	MFT
SYCAMORE ST	RIVERVIEW	OAKTON	10	RESURFACE	\$103,428	MFT
ILLINOIS ST	RIVERVIEW	NORTH DEAD END	17	RESURFACE	\$71,305	MFT
MARCELLA RD	BERKSHIRE	CENTRAL	10	RESURFACE	\$103,272	MFT
WAIKIKI DR	THIRD	DEAD END	1	RESURFACE	\$342,732	MFT
SPRINGFIELD TER	PENNSYLVANIA	MIAMI	12	RESURFACE	\$93,756	MFT
DENVER DR	MIAMI	PENNSYLVANIA	28	RESURFACE	\$161,928	MFT
SPRINGFIELD TER	SPRINGFIELD	DEAD END	15	RESURFACE	\$39,312	MFT
OTHER VARIOUS LOCATIONS	VARIOUS			RESURFACE	\$223,195	MFT
IDOT IMPROVEMENTS	VARIOUS			CITY MATCH	\$1,000,000	CPF
LEE STREET INTERCHANGE	190	LEE		CITY MATCH	\$250,000	CPF
<b>ALLEY IMPROVEMENTS</b>						
ALLEY IMPROVEMENTS	HENRY/WALNUT	CENTER-CORA		ALLEY RECONSTRUCTION	\$250,000	MFT

Street	From	To	Current PCI	Work Type	Total Cost	Fund
MISCELLANEOUS IMPROVEMENTS						
SIDEWALK IMPROVEMENTS	CITY WIDE			SIDEWALK REPLACEMENT	\$250,000	MFT
CURB IMPROVEMENTS	CITY WIDE			CURB REPLACEMENT	\$250,000	MFT
OAKTON STREET SIDEPATH	RIVER	RIVERSIDE		SIDEPATH	\$1,586,279	GFP
S-CURVE PED-BIKE UNDERPASS	WESTERN	NICHOLAS		SIDEPATH	\$1,500,000	GFP
TRAFFIC IMPROVEMENTS						
SIGN REPLACEMENT PROGRAM	CITY WIDE			SIGN REPLACEMENT	\$250,000	CPF
WATER AND SEWER IMPROVEMENTS						
HARVARD ST	MT PROSPECT	CORNELL		8 INCH WATER MAIN	\$306,125	WATER
MILLERS RD	MARSHALL	BEAU		8 INCH WATER MAIN	\$252,000	WATER
MILLERS RD	DARA JAMES	MARSHALL		8 INCH WATER MAIN	\$261,500	WATER
FLORIAN DR	MARSHALL	HEWITT		8 INCH WATER MAIN	\$78,250	WATER
INNER CIRCLE DR	DEAD END	DEAD END		8 INCH WATER MAIN	\$334,000	WATER
JOYCE DR	CORDIAL	ELIZABETH		10 INCH WATER MAIN	\$118,125	WATER
GRACELAND AV	US14	ELLINWOOD		8 INCH WATER MAIN	\$150,000	WATER
WATER MAIN IMPROVEMENTS	TIF #8			WATER MAIN	\$200,000	TIF
IDOT WATER MAIN IMPROVEMENTS	VARIOUS			CITY MATCH	\$550,000	WATER
TRANSMISSION MAIN IMPROVEMENTS	CITYWIDE			WATER MAIN	\$750,000	WATER
SEWER LINING	CITYWIDE			SANITARY SEWER	\$300,000	WATER

**TOTAL \$13,886,279**





Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community

**Legend**

**Work**

- 2023
- No Work Planned

**Water & Sewer Improvements**

- Water Main

N

0      0.375      0.75 Miles

Label Nomenclature  
Branch Name

**City of Des Plaines**  
Capital Improvement Program  
YEAR 2023  
**318**





## 2023 Budget

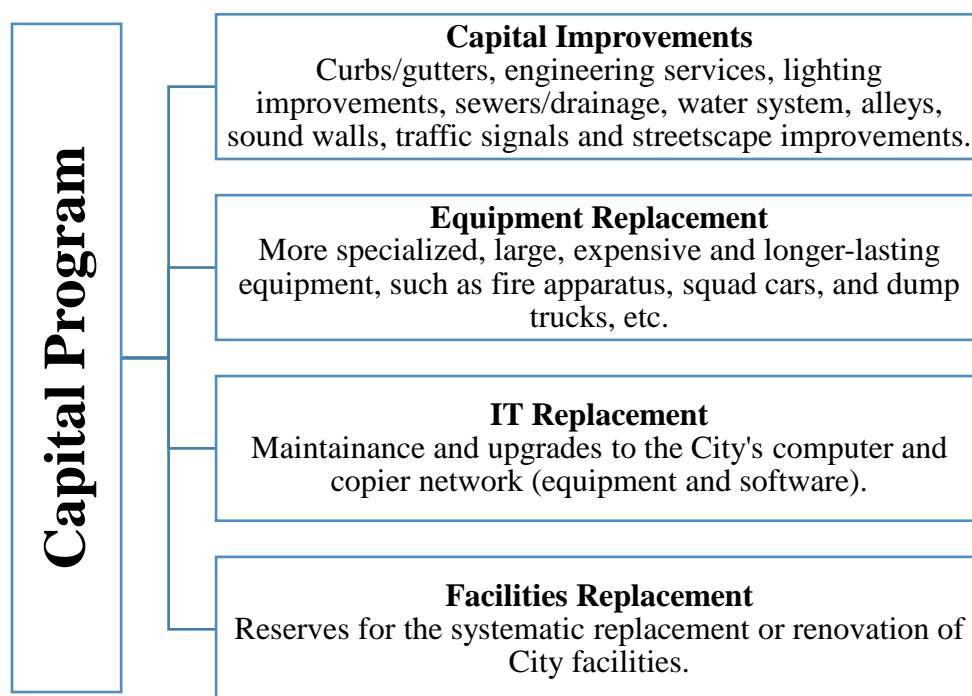
# CAPITAL PROGRAM

---

### Overview

The City of Des Plaines strategically plans for all capital expenditures to ensure that investments are made wisely to achieve the City's mission of continually enhancing quality of life through the development and delivery of reliable and efficient services and the City's Strategic Plan Goal of Infrastructure and Mobility.

The City's overall Capital Program and the City's annual budgets plan for the replacement, maintenance and enhancement of the City's capital assets and infrastructure are organized under these broad fund categories:



### Capital Improvement Program (CIP)

The CIP is a five-year, prioritized plan for the expenditure of special revenues to the improvement of the City's infrastructure, including streets, utilities and drainage improvements, facilities and equipment. It identifies project needs by year for the next five years given the current financial resources available.

The CIP outlines anticipated cost and revenue source and includes a description, justification for the project along with a High, Medium or Low priority level. Priority is given to projects based on need and condition. Projects and financing sources in the CIP for years other than the current budget year (commonly called "out-years" or "planned years") are not authorized until the annual budget for those years is adopted. The out-years serve only as a guide for future planning and are subject to further review and modification.

2023 Budget  
**CAPITAL PROGRAM**

---



**188** miles of storm sewer



**169** miles of sanitary & combined sewer



**233** miles of water mains



**152** miles of streets



**10** miles of alleys



**285** miles of sidewalks



**7** traffic signals



**803** street lights

**CIP Criteria**

Projects that are typically included in the CIP include infrastructure improvements to streets, roads, water distribution, sanitary, storm and combined sewer lines. Projects also can include design work, studies, the purchase of land, land improvements, building construction, maintenance, and reconstruction projects.

To qualify for inclusion in the CIP, a project must meet the following criteria:

- Project costs must be greater than \$25,000
- Has a multiple year useful life
- Results in a capital asset

Beyond the qualification of a project for addition to the CIP, the City will evaluate other criteria to determine the inclusion and timing of qualified projects. The City will review if:

- The capital assets that require maintenance, repair, or replacement, that if not addressed, will result in higher costs for the City
- Infrastructure improvements are to support new development or redevelopment
- Projects will have a revenue-generating potential
- The project reflects changes in City needs, policies, or goals
- Is a requirement of a Federal, State or County mandate

**2023 Budget**  
**CAPITAL PROGRAM**

---

**CIP Funding**

The City of Des Plaines’ evaluation of a CIP project’s funding includes the following factors:

- All projects must have identified and approved funding sources.
- The project impacts on the City’s future operating costs must be included in planning of project and incorporated within the respective department’s operating budgets.
- Capital Projects are adopted in whole with the intent that each project retains its budget authority until project completion.
- Projects will not start until the funds have been received and appropriated.

Below is a listing of the major sources of funds that the City utilizes to fund CIP projects.

<b>Project Funding Source</b>	<b>Description</b>
Capital Projects Fund	Revenues from Local Taxes, Fees, Charges, Intergovernmental and Investment Income.
Motor Fuel Tax Fund	Intergovernmental revenues received from the State.
Water/Sewer Fund	Income received from users of the City’s Water/Sewer Utility System.
Grant Funded Projects Fund	Grants received from Federal, State and County Agencies.
TIF Funds	Funding from Tax Increment Finance (TIF) districts to be used for initial and additional development.
IT Replacement Fund	Funding from General Fund.
Gaming Tax Fund	City’s share of gaming taxes from Rivers Casino.
Equipment Replacement Fund	Funding from General Fund.
Facilities Replacement Fund	Funding from General Fund and Gaming Tax Fund.

## 2023 Budget

# CAPITAL PROGRAM

---

### **CIP Categories**

In preparing the CIP, priority is given to projects based on need and condition of the infrastructure item recommended to be improved or replaced. Capital and infrastructure projects are organized by the following categories:

#### **Alley Improvements**

Alley improvements are primarily based on the biannual pavement condition survey of each alley. The improvements are generally financed through accumulated resources in the Motor Fuel Tax Fund, Capital Projects Fund or Grant Funded Projects. Additional detail can be found in the annual CIP Program summary located in the Capital Projects Fund section of the budget document.

#### **Street Improvements**

The City manages street maintenance resurfacing improvements based on a variety of factors, including ongoing visual inspection, the biannual pavement condition survey of each street and the timing of other underground utility projects in proximity to streets in need of repair. Street improvements are generally financed through accumulated resources in the Motor Fuel Tax Fund, Capital Projects Fund or Grant Funded Projects. Annual expenditures on street repair vary from year to year, but the CIP anticipates annual spending based on need and available funding. Additional detail can be found in the annual CIP Program summary located in the Capital Projects Fund section of the budget document.

#### **Water System Improvements**

The City prioritizes replacements of aged water mains that have a record of breaking and causing water service interruption. Water system improvements are based on the City's 2006 Water System Master Plan. Whenever possible, water mains are replaced in coordination with other necessary street improvements. Additional detail can be found in the annual CIP Program summary located in the Capital Projects Fund section of the budget document.

#### **Drainage System Improvements**

The City's design standard for storm sewer (drainage) improvements is targeted to address identified flooding locations as recommended by the City's Storm Water Master Plan. Funding is allocated to provide for maintenance and repair of the existing system, including cleaning and televising, manhole and inlet repairs and replacement of failed storm sewer sections. Major enhancements to the storm sewer system are primarily funded through Capital Project Fund and Water/Sewer Fund. Additional detail can be found in the annual CIP Program summary located in the Capital Projects Fund section of the budget document.

#### **Sewer System Improvements**

Sanitary sewer funding is allocated to provide for ongoing maintenance including lining of sanitary sewer mains and manholes, spot repairs, and replacement of damaged main segments. The 5-year CIP anticipates project costs that will comply with the Illinois Environmental Protection Agency and the Metropolitan Water Reclamation District's mandate to evaluate the entire system over the next 20 years and take appropriate corrective action. Maintenance and enhancements to the sanitary sewer system will be primarily funded through increases to user charges in the Water/Sewer Fund. Additional detail can be found in the annual CIP Program summary located in the Capital Projects Fund section of the budget document.

## 2023 Budget

# CAPITAL PROGRAM

---

### **Traffic Improvements**

The City constructs traffic improvement projects that pertain to the upgrade and maintenance of our traffic control system. These projects can include traffic signal improvements, traffic calming, and other small scope projects. Additional detail can be found in the annual CIP Program summary located in the Capital Projects Fund section of the budget document.

### **Miscellaneous Improvements**

The City has numerous miscellaneous improvement projects that pertain to different scopes of work. These projects include sidewalk and curb improvements, sound wall construction, streetscape improvements, design and construction engineering, lighting improvements, and other small projects. Additional detail can be found in the annual CIP Program summary located in the Capital Projects Fund section of the budget document.

### **Facilities Replacement**

The City established a Facilities Replacement Fund during the 2018 budget year to provide for reserves for the systematic replacement or renovation of facilities. Additional detail can be found in the Facilities Replacement Fund section of the budget document.

### **Vehicle and Equipment Replacement**

The City maintains a comprehensive inventory of vehicles, equipment and information technology hardware/software for use in front-line and day-to-day operations across all departments. An analysis of current and historical operating costs has produced an optimal replacement age/schedule for each of the vehicles in the City's fleet; however, replacement requests are reevaluated each year. Investments in technology are analyzed based on the expectation of improving information flow and productivity. Wherever possible, vehicles and equipment are retained beyond their original estimated useful life to ensure as much value for the dollar is derived as possible. Additional detail can be found in the Equipment Replacement Fund and Information Technology Replacement Fund sections of the budget document.

**2023 Budget**  
**CAPITAL PROGRAM**

---

**CIP Impact on the 2023 Operating Budget**

The CIP can have two direct impacts on the General Fund operating budget. The first impact is the transferring of funds from the General Fund to pay for certain projects; this reduces the available funds for operations. These projects generally include equipment and facility replacement. The second impact is the ongoing costs borne by the General Fund related to the maintenance required on the improvements once completed.

When funding for capital projects comes from the General and Special Revenues Funds, operating budget development must have a clear connection to the CIP process. When the City decides to use General Funds to pay for capital improvements, the City must determine the priority of projects and if revenues are sufficient to maintain normal day-to-day operations of the City within the City’s fund balance policy.

Most of the Capital Improvement Projects listed in the CIP 5-Year Summary will not cause an increase or decrease in the City’s operating expenses. Highlighted below are major capital projects included in the CIP budget that will affect operating expenses. These projects have budgeted expenditures for 2023 exceeding \$1 million:

<b>Project</b>	<b>Description</b>	<b>Impact on Operating Budget</b>
<b>Watermain Replacement Program</b>	The lining of watermains extends the life of the main and prevents future water main breaks.  2023 Expenditures - \$3,000,000	By increasing the annual funding of watermain replacement, the City should be able to reduce overtime expenditures with regards to watermain breaks.
<b>Street Improvements</b>	Reconstruction, rehabilitation, and resurfacing of various City streets extends the life of the street.  2023 Expenditures - \$5,500,000	Increase in annual crack sealing expenses. The existing maintenance budget covers these expenses.
<b>Facility Replacement</b>	Police Station Addition and other building improvements.  2023 Expenditures - \$17,000,000	Reduction in repair and maintenance costs due to new facility improvements.

**Five-Year CIP Summary**

The recommended 2023 through 2027 Capital Improvement Program proposes the expenditure of approximately \$125.9 million on capital improvements within the project categories of curbs/gutters, engineering services, lighting improvements, sewers/drainage, water system, alleys, sound walls, traffic signals, streetscape improvements, equipment replacement, IT replacement and facility improvements.

2023 Budget  
**CAPITAL PROGRAM**

**SUMMARY**  
**5 YEAR CAPITAL IMPROVEMENT PROGRAM**  
**2023 THROUGH 2027**

	2023	2024	2025	2026	2027	5 Year Total
<b>REVENUES BY FUNDS</b>						
Water Fund	\$3,100,000.00	\$5,300,000.00	\$5,300,000.00	\$5,300,000.00	\$5,300,000.00	\$24,300,000.00
Grant Funded Projects Fund	\$3,086,279.00	\$0.00	\$0.00	\$2,000,000.00	\$5,000,000.00	\$10,086,279.00
Motor Fuel Tax Fund	\$2,000,000.00	\$1,750,000.00	\$1,750,000.00	\$1,750,000.00	\$1,750,000.00	\$9,000,000.00
Capital Projects Fund	\$5,500,000.00	\$6,250,000.00	\$6,250,000.00	\$6,250,000.00	\$6,250,000.00	\$30,500,000.00
TIF Funds	\$200,000.00	\$1,000,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$2,700,000.00
Equipment Replacement Fund	\$4,134,188.00	\$1,510,237.00	\$1,317,354.00	\$1,276,728.00	\$1,033,757.00	\$9,272,264.00
Facilities Replacement Fund	\$17,035,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$39,035,000.00
IT Replacement Fund	\$329,147.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$829,147.00
<b>TOTAL REVENUE</b>	<b>\$35,384,614.00</b>	<b>\$21,435,237.00</b>	<b>\$20,742,354.00</b>	<b>\$22,701,728.00</b>	<b>\$25,458,757.00</b>	<b>\$125,722,690.00</b>

	2023	2024	2025	2026	2027	5 Year Total
<b>EXPENDITURES BY CATEGORY</b>						
Alley Improvements	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,250,000.00
Street Improvements	\$5,250,000.00	\$6,500,000.00	\$6,500,000.00	\$8,500,000.00	\$11,500,000.00	\$38,250,000.00
Water System Improvements	\$3,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$19,000,000.00
Drainage System Improvements	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
Sewer System Improvements	\$300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00	\$5,500,000.00
Miscellaneous Improvements	\$4,836,279.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$10,836,279.00
Traffic Improvements	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,250,000.00
Equipment Replacement Fund	\$4,134,188.00	\$1,510,237.00	\$1,317,354.00	\$1,276,728.00	\$1,033,757.00	\$9,272,264.00
Facilities Replacement Fund	\$17,035,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$39,035,000.00
IT Replacement Fund	\$329,147.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$829,147.00
<b>TOTAL EXPENDITURES</b>	<b>\$35,384,614.00</b>	<b>\$21,435,237.00</b>	<b>\$20,742,354.00</b>	<b>\$22,701,728.00</b>	<b>\$25,458,757.00</b>	<b>\$125,722,690.00</b>

# 2023 Budget

## CAPITAL PROGRAM

### 5 YEAR CAPITAL IMPROVEMENT PROGRAM 2023 THROUGH 2027

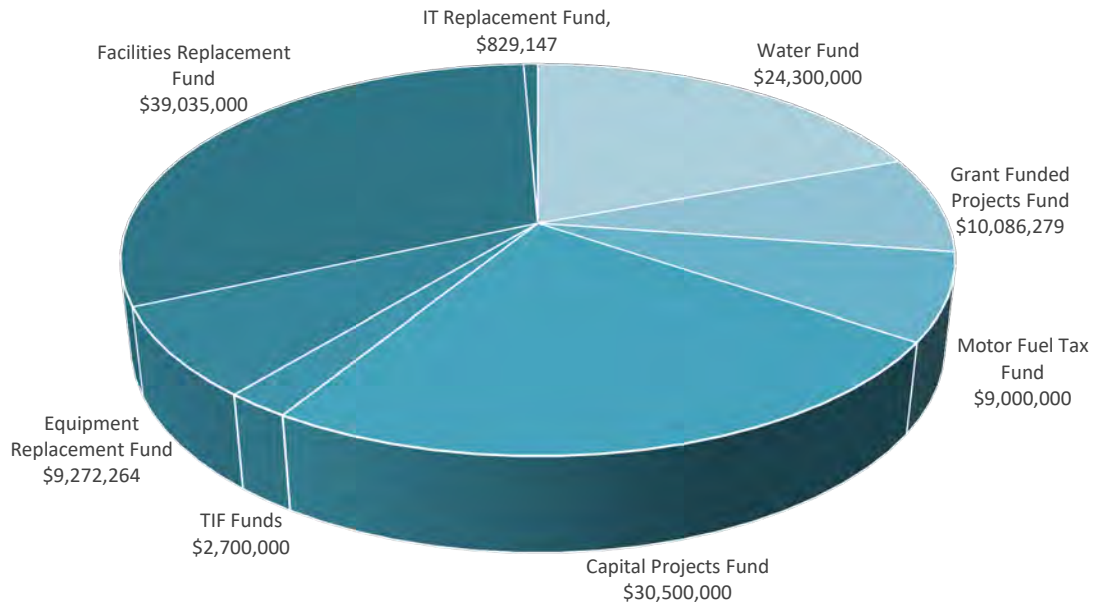
Water Fund	2023	2024	2025	2026	2027
Water System Improvements	\$2,800,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00
Sewer System Improvements	\$300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00
	<b>\$3,100,000.00</b>	<b>\$5,300,000.00</b>	<b>\$5,300,000.00</b>	<b>\$5,300,000.00</b>	<b>\$5,300,000.00</b>
Grant Funded Projects Fund	2023	2024	2025	2026	2027
Alley Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Improvements	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$5,000,000.00
Water System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drainage System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Improvements	\$3,086,279.00	\$0.00	\$0.00	\$0.00	\$0.00
Traffic Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$3,086,279.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>	<b>\$5,000,000.00</b>
Motor Fuel Tax Fund	2023	2024	2025	2026	2027
Alley Improvements	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00
Street Improvements	\$1,250,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Water System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drainage System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Improvements	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Traffic Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$2,000,000.00</b>	<b>\$1,750,000.00</b>	<b>\$1,750,000.00</b>	<b>\$1,750,000.00</b>	<b>\$1,750,000.00</b>
Capital Projects Fund	2023	2024	2025	2026	2027
Alley Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Improvements	\$4,000,000.00	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00
Water System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drainage System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Improvements	\$1,250,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Traffic Improvements	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00
	<b>\$5,500,000.00</b>	<b>\$6,250,000.00</b>	<b>\$6,250,000.00</b>	<b>\$6,250,000.00</b>	<b>\$6,250,000.00</b>
TIF Funds	2023	2024	2025	2026	2027
Alley Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Improvements	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Water System Improvements	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Drainage System Improvements	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00
Sewer System Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Traffic Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$200,000.00</b>	<b>\$1,000,000.00</b>	<b>\$500,000.00</b>	<b>\$500,000.00</b>	<b>\$500,000.00</b>
Equipment Replacement Fund	2023	2024	2025	2026	2027
Public Works Department Equipment	\$1,254,050.00	\$503,000.00	\$622,500.00	\$813,800.00	\$289,500.00
Police Department Equipment	\$677,000.00	\$539,000.00	\$282,000.00	\$395,000.00	\$150,000.00
Fire Department Equipment	\$2,203,138.00	\$468,237.00	\$412,854.00	\$67,928.00	\$594,257.00
	<b>\$4,134,188.00</b>	<b>\$1,510,237.00</b>	<b>\$1,317,354.00</b>	<b>\$1,276,728.00</b>	<b>\$1,033,757.00</b>
Facilities Replacement Fund	2023	2024	2025	2026	2027
Building Improvements	\$17,035,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00
	<b>\$17,035,000.00</b>	<b>\$5,500,000.00</b>	<b>\$5,500,000.00</b>	<b>\$5,500,000.00</b>	<b>\$5,500,000.00</b>
IT Replacement Fund	2023	2024	2025	2026	2027
Computer Software	\$59,960.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Computer Hardware	\$269,187.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
	<b>\$329,147.00</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>



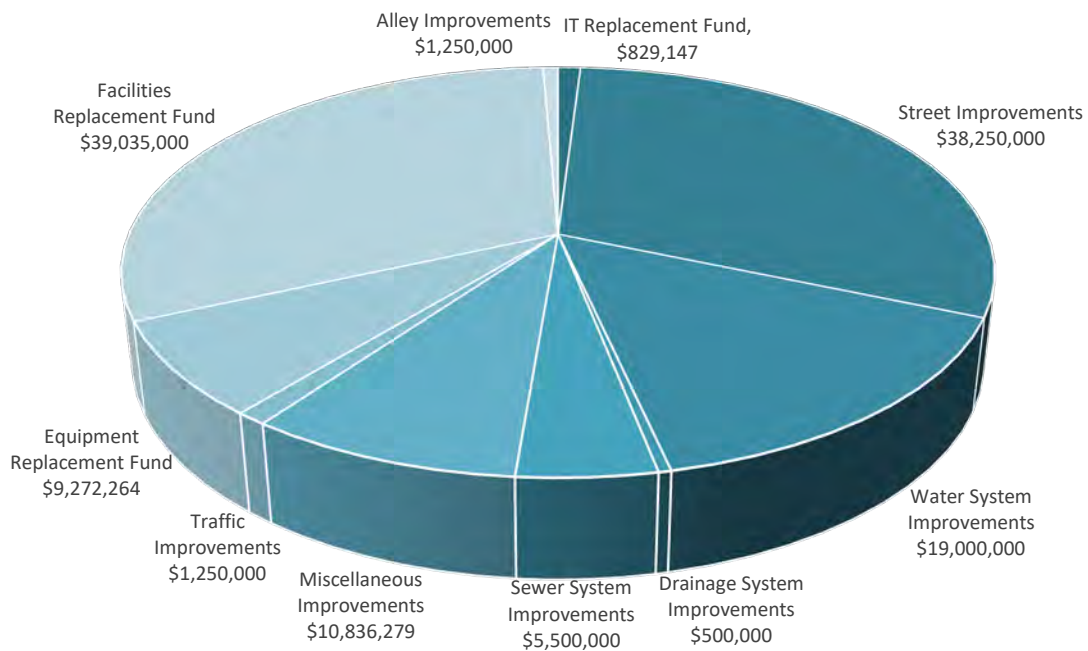
**2023 Budget**  
**CAPITAL PROGRAM**

**2023 – 2027 Capital Improvement Program**

**Revenue by Fund**



**Expenditures**



2023 Budget

**PUBLIC WORKS & ENGINEERING  
CAPITAL PROJECTS FUND**

---

**PERSONNEL EXHIBIT**

---

Department: PW & Engineering		Div: Capital Projects		Div. No: 400-00
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Assistant Director of PW and Engineering	1.00	1.00	1.00	
Civil Engineer II	2.00	2.00	2.00	
Part-Time Clerk	0.75	0.75	0.75	
Seasonal	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	
Total Full Time Equivalent (FTE) Employees:	4.00	4.00	4.00	

## 400 - Capital Projects Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Property Taxes</b>					
4057	Property Taxes SSA 7	841	-	-	-
4058	Property Taxes SSA 8	4,183	-	273	-
4059	Property Taxes SSA 9	2,277	2,309	2,309	-
4060	Property Taxes SSA 10	779	2,920	2,920	-
4061	Property Taxes SSA 11	2,160	-	-	-
4062	Property Taxes SSA 12	1,008	-	-	-
4063	Property Taxes SSA 13	1,613	-	-	-
4064	Property Taxes SSA 14	857	830	830	-
4065	Property Taxes SSA 15	1,693	1,643	1,643	1,643 *
		15,411	7,702	7,975	1,643
<b>Other Taxes</b>					
4120	Local Option Gas Tax	2,238,131	1,800,000	1,940,000	1,900,000
4170	Home Rule Sales Tax	3,887,683	2,600,000	3,650,000	3,000,000
		6,125,814	4,400,000	5,590,000	4,900,000
<b>Charges for Services</b>					
4608	Storm Sewer	(312)	-	-	-
4660	Recapture Fees	4,517	5,000	-	-
		4,205	5,000	-	-
<b>Interest Income</b>					
4700	Interest Income	(5,609)	5,000	-	5,000
		(5,609)	5,000	-	5,000
<b>Miscellaneous Revenues</b>					
4823	Rear Yard Drainage Improvements	4,916	3,500	-	-
		4,916	3,500	-	-
<b>Other Financing Sources</b>					
4927	Transfer from Gaming Tax Fund	1,500,000	-	-	-
		1,500,000	-	-	-
<b>Fund Total: Capital Projects Fund</b>		<b>7,644,737</b>	<b>4,421,202</b>	<b>5,597,975</b>	<b>4,906,643</b>

---

# 400 - Capital Projects Fund

## 2023 Revenue Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 4065 - Property Taxes SSA 15	345/353 Ardmore Tax Years 2014-2023	1,643

# 400 - Capital Projects Fund

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	363,741	368,834	370,147	428,091
5010	Temporary Wages	-	24,960	-	12,553
5020	Overtime - Non Supervisory	24,107	7,500	27,263	7,500
		387,847	401,294	397,410	448,144
<b>Taxes and Benefits</b>					
5200	FICA Contribution	29,098	29,582	29,804	33,596
5205	IMRF Contribution	40,573	28,880	31,117	24,953
5220	PPO Insurance Contribution	25,746	28,893	28,893	25,135
5225	HMO Insurance Contribution	29,721	32,371	32,371	29,794
5230	Dental Insurance Contribution	3,548	4,073	4,074	3,491
5232	Vision Insurance Contribution	302	301	327	289
5235	Life Insurance Contribution	265	264	346	332
5240	Workers Compensation	2,235	2,183	2,307	3,860
5250	Uniform Allowance	214	200	200	200
5260	RHS Plan Payout	12,856	14,025	14,025	13,575
		144,559	140,772	143,464	135,225
<b>Other Employee Costs</b>					
5320	Conferences	-	1,500	2,500	2,500
5325	Training	-	1,000	1,000	1,000 *
5335	Travel Expenses	-	100	100	100
		-	2,600	3,600	3,600
<b>Insurance</b>					
5535	Property & Liability Insurance	29,640	20,990	20,990	20,990
		29,640	20,990	20,990	20,990
<b>Contractual Services</b>					
6000	Professional Services	371,651	2,766,028	1,800,000	1,600,000 *
6005	Legal Fees	1,230	1,000	1,000	1,000 *
6015	Communication Services	1,719	3,600	1,065	3,600 *
		374,601	2,770,628	1,802,065	1,604,600
<b>Other Services</b>					
6105	Records Preservation	5,000	5,000	5,000	5,000 *
6110	Printing Services	-	200	200	200 *
6115	Licensing/Titles	1,284	200	200	200
6140	Leases	2,992	1,545	2,128	2,500 *
6195	Miscellaneous Contractual Services	574	-	1,304	300,000 *
		9,850	6,945	8,832	307,900
<b>Repairs and Maintenance</b>					
6300	R&M Software	9,510	8,000	8,000	8,000 *
6305	R&M Equipment	-	1,100	1,100	1,100 *
6315	R&M Buildings & Structures	-	100,000	80,000	100,000 *
		9,510	109,100	89,100	109,100
<b>Commodities</b>					
7055.051	Street Sign Supplies	-	625	625	500
7320	Equipment < \$5,000	650	-	180	-
		650	625	805	500
<b>Other Expenses</b>					
7500	Postage & Parcel	-	3,000	1,500	3,000 *
7550	Miscellaneous Expenses	-	-	12,299	-
8220	Receivable Write Off	5	-	-	-
		5	3,000	13,799	3,000

## 400 - Capital Projects Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8100	Improvements	2,966,308	5,000,000	4,300,000	6,045,000 *
		2,966,308	5,000,000	4,300,000	6,045,000
<b>Other Financing Uses</b>					
9100	Transfer to General Fund	25,000	-	-	-
9260	Transfer to Grant Projects Fund	992,665	54,406	771,865	250,000 *
		1,017,665	54,406	771,865	250,000
<b>Fund Total: Capital Projects Fund</b>		<b>4,940,635</b>	<b>8,510,360</b>	<b>7,551,930</b>	<b>8,928,059</b>

# 400 - Capital Projects Fund

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5325 - Training	AutoCAD	500
	ESRI- Geographic Information Systems	500
Account: 6000 - Professional Services	Design and Construction Engineering Services	1,250,000
	Phase One Engineering Services - Algonquin Road Bridge	250,000
	Topographic/B.M. Surveys	100,000
Account: 6005 - Legal Fees	Levee 50	1,000
Account: 6015 - Communication Services	Cell Phones	2,100
	Data Cards	1,500
Account: 6105 - Records Preservation	Document Scanning	5,000
Account: 6110 - Printing Services	Capital Improvement Program Printing	200
Account: 6140 - Leases	CN (Wisconsin Central) License Agreements	2,500
Account: 6195 - Miscellaneous Contractual Services	Library Paver Maintenance and Curb Repair	300,000
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	100,000
Account: 7500 - Postage & Parcel	Pro-rata Share - Mailing Utility Bills	3,000
Account: 8100 - Improvements	2022 CIP Improvements (Carryover)	500,000
	Fire Station #63 Parking Lot Resurfacing	45,000
	IDOT Improvements (City Cost Share)	1,000,000
	Lee Street Interchange	250,000
	Sign Retroreflectivity Replacement Program (Carryover)	250,000
	Street Improvements (Reconstruction)	2,000,000
	Street Improvements (Rehabilitation)	1,000,000
	Street Resurfacing	1,000,000
Account: 9260 - Transfer to Grant Projects Fund	Phase 5 Hazard Mitigation Grant (ENG 5254)	250,000

Page Intentionally Left Blank



**2023 Budget**  
**EQUIPMENT REPLACEMENT FUND**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	3,999,973	4,522,704	5,307,296	4,608,422	4,611,144	5,883,240
Revenues	255,361	201,075	141,248	125,000	122,878	90,000
Expenses	(1,232,630)	(916,483)	(1,337,400)	(3,216,430)	(350,782)	(4,134,188)
Transfers	1,500,000	1,500,000	500,000	1,500,000	1,500,000	1,500,000
<b>Ending Balance</b>	<b>4,522,704</b>	<b>5,307,296</b>	<b>4,611,144</b>	<b>3,016,992</b>	<b>5,883,240</b>	<b>3,339,052</b>

**Overview**

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, 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 the 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.

In a continual effort to provide Council with requested details, a vehicle evaluation form is provided with the proposed budget. The form includes information such as mileage, hours of operation, repair costs, vehicle pictures and a grading matrix. The Vehicle Maintenance Division continues to track all maintenance and repair expenses.

### 5 Year Equipment Replacement Summary

Department	Type	FY2023		FY2024		FY2025		FY2026		FY2027		5 Year Average	
		Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units
<b>Vehicles</b>													
Police	Vehicles	517,000	11	390,000	11	220,000	8	280,000	10	105,000	5	302,400	9
Fire/EMA	Vehicles	2,088,638	8	407,612	2	358,369	1	53,628	3	506,256	2	682,901	3
Public Works & Engineering	Vehicles	1,080,550	12	199,500	3	394,000	3	422,500	3	58,000	1	430,910	4
Water/Sewer	Vehicles	1,044,527	4	165,500	3	162,000	2	-	-	48,000	1	284,005	2
City Administration	Vehicles	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>4,730,715</b>	<b>35</b>	<b>1,162,612</b>	<b>19</b>	<b>1,134,369</b>	<b>14</b>	<b>756,128</b>	<b>16</b>	<b>717,256</b>	<b>9</b>	<b>1,700,216</b>	<b>19</b>
<b>Equipment</b>													
Police	Equipment	160,000	11	149,000	11	62,000	6	115,000	8	45,000	3	106,200	8
Fire/EMA	Equipment	114,500	8	60,625	2	54,485	1	14,300	3	88,001	2	66,382	3
Public Works & Engineering	Equipment	173,500	4	303,500	4	228,500	3	391,300	4	231,500	2	265,660	3
Water/Sewer	Equipment	351,251	4	99,000	5	422,500	9	66,500	3	10,500	3	189,950	5
City Administration	Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>799,251</b>	<b>27</b>	<b>612,125</b>	<b>22</b>	<b>767,485</b>	<b>19</b>	<b>587,100</b>	<b>18</b>	<b>375,001</b>	<b>10</b>	<b>628,192</b>	<b>19</b>
<b>Grand Total</b>	<b>Total</b>	<b>5,529,966</b>	<b>62</b>	<b>1,774,737</b>	<b>41</b>	<b>1,901,854</b>	<b>33</b>	<b>1,343,228</b>	<b>34</b>	<b>1,092,257</b>	<b>19</b>	<b>2,328,408</b>	<b>38</b>

## 410 - Equipment Replacement Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Interest Income</b>					
4700	Interest Income	68,973	60,000	25,000	25,000
		68,973	60,000	25,000	25,000
<b>Miscellaneous Revenues</b>					
4830	Sale of Fixed Assets	72,274	65,000	97,878	65,000 *
		72,274	65,000	97,878	65,000
<b>Other Financing Sources</b>					
4900	Transfer from General Fund	500,000	1,500,000	1,500,000	1,500,000
		500,000	1,500,000	1,500,000	1,500,000
<b>Fund Total: Equipment Replacement Fund</b>		<b>641,248</b>	<b>1,625,000</b>	<b>1,622,878</b>	<b>1,590,000</b>

---

# 410 - Equipment Replacement Fund

## 2023 Revenue Budget Justification Worksheet

---

G/L Account Number	Transaction	Total
Account: 4830 - Sale of Fixed Assets	Auction Sales & Trade Ins	65,000

# 410 - Equipment Replacement Fund

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Expenses</b>					
8350	Gain or Loss Adjustment	45,819	-	52,368	-
		45,819	-	52,368	-
<b>Capital Outlay</b>					
8015	Equipment	5,000	179,000	110,000	173,500 *
8020	Vehicles	45,259	607,000	-	1,080,550 *
		50,259	786,000	110,000	1,254,050
<b>Fund Total: Equipment Replacement Fund</b>		<b>96,078</b>	<b>786,000</b>	<b>162,368</b>	<b>1,254,050</b>

# 410 - Equipment Replacement Fund

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Bobcat Lease	6,500
	Bobcat Toolcat 5600 #5011-Carryover	50,000
	Replacement of Sidewalk/Floor Sweeper #5022	85,000
	Replacement of Utility Trailer #5T12	32,000
Account: 8020 - Vehicles	Aerial Bucket Truck #5045-Carryover	251,000
	Chipper Body Truck #5052-Carryover	111,550
	Facilities Van	65,000
	Pick Up Truck #5044-Carryover	58,000
	Pick Up Truck #5066-Carryover	63,000
	Pick Up Truck #5077-Carryover	63,000
	Replacement of 1-Ton Dump Truck #5067	85,000
	Replacement of 1-Ton Dump Truck #5068	85,000
	Replacement of 1-Ton Dump Truck #5074	85,000
	Replacement of 1-Ton Stake Body Truck #5047	78,000
	Replacement of Pick Up Truck #5043	58,000
	Service Body Truck #5076-Carryover	78,000

# 410-60 - Police Department

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8015	Equipment	22,759	55,000	9,251	160,000 *
8020	Vehicles	107,358	152,000	-	517,000 *
		130,117	207,000	9,251	677,000
<b>Department Total: Police Department</b>		<b>130,117</b>	<b>207,000</b>	<b>9,251</b>	<b>677,000</b>

# 410-60 - Police Department

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Replacement of Police #40/Asset #6040	15,000
	Replacement of Police #67/Asset #6091	15,000
	Replacement of Police #69/Asset #6081	15,000
	Replacement of Police Vehicle # 6071	15,000
	Replacement of Police Vehicle # 6084	15,000
	Replacement of Police Vehicle #6001-Carryover	10,000
	Replacement of Police Vehicle #6029-Carryover	15,000
	Replacement of Police Vehicle #6034	15,000
	Replacement of Police Vehicle #6035-Carryover	15,000
	Replacement of Police Vehicle #6068-Carryover	15,000
	Replacement of Police Vehicle #6090	15,000
	Account: 8020 - Vehicles	Replacement of Police #40/Asset #6040
Replacement of Police #67/Asset #6091		47,000
Replacement of Police #69/Asset #6081		47,000
Replacement of Police Vehicle # 6071		47,000
Replacement of Police Vehicle # 6084		47,000
Replacement of Police Vehicle #6001-Carryover		47,000
Replacement of Police Vehicle #6029-Carryover		47,000
Replacement of Police Vehicle #6034		47,000
Replacement of Police Vehicle #6035-Carryover		47,000
Replacement of Police Vehicle #6068-Carryover		47,000
Replacement of Police Vehicle #6090		47,000



# 410-70 - Fire Department

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8015	Equipment	-	69,500	-	114,500 *
8020	Vehicles	1,111,206	2,153,930	179,163	2,088,638 *
		1,111,206	2,223,430	179,163	2,203,138
<b>Department Total: Fire Department</b>		<b>1,111,206</b>	<b>2,223,430</b>	<b>179,163</b>	<b>2,203,138</b>

# 410-70 - Fire Department

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Ambulance #7704-Carryover	9,500
	Ladder Truck #7801-Carryover	15,000
	Replacement of Fire Vehicle #7402	15,000
	Replacement of Fire Vehicle #7403	15,000
	Replacement of Fire Vehicle #7500	15,000
	SUV Explorer #6517-Carryover	15,000
	SUV Explorer #7401-Carryover	15,000
	SUV Explorer #7405-Carryover	15,000
	Account: 8020 - Vehicles	Ambulance #7704-Carryover
Ladder Truck #7801-Carryover		1,463,000
Replacement of Fire Vehicle #7402		47,000
Replacement of Fire Vehicle #7403		47,000
Replacement of Fire Vehicle #7500		58,000
SUV Explorer #6517-Carryover		47,000
SUV Explorer #7401-Carryover		47,000
SUV Explorer #7405-Carryover		47,000

**2023 Budget**  
**IT REPLACEMENT FUND**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	273,797	285,013	160,217	227,401	310,574	334,485
Revenues	1,960	617	34	100	218	75
Expenses	(240,744)	(475,413)	(249,677)	(376,307)	(376,307)	(452,027)
Transfers	250,000	350,000	400,000	400,000	400,000	500,000
<b>Ending Balance</b>	<b>285,013</b>	<b>160,217</b>	<b>310,574</b>	<b>251,194</b>	<b>334,485</b>	<b>382,533</b>

**Fund Overview**

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 are 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 Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Interest Income</b>					
4700	Interest Income	34	100	218	75
		34	100	218	75
<b>Other Financing Sources</b>					
4900	Transfer from General Fund	400,000	400,000	400,000	500,000
		400,000	400,000	400,000	500,000
<b>Fund Total: IT Replacement Fund</b>		<b>400,034</b>	<b>400,100</b>	<b>400,218</b>	<b>500,075</b>

## 420 - IT Replacement Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Services</b>					
6140	Leases	92,363	87,647	87,647	122,880 *
		92,363	87,647	87,647	122,880
<b>Capital Outlay</b>					
8000	Computer Software	38,006	31,660	31,660	59,960 *
8005	Computer Hardware	119,308	257,000	257,000	269,187 *
		157,314	288,660	288,660	329,147
<b>Fund Total: IT Replacement Fund</b>		<b>249,677</b>	<b>376,307</b>	<b>376,307</b>	<b>452,027</b>

# 420 - IT Replacement Fund

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6140 - Leases	Copier Building & Code	6,816
	Copier CED	6,816
	Copier City Clerk	6,816
	Copier City Mgr & Mayor	6,816
	Copier EMA	6,816
	Copier Engineering	6,816
	Copier Finance - Main Floor	7,008
	Copier Finance Back Office	6,816
	Copier Fire - Administration	6,816
	Copier Fire - Station 1 Basement	6,816
	Copier Human Resources	6,816
	Copier Information Technology	6,816
	Copier Media	6,816
	Copier Police Administrator	6,816
	Copier Police Detectives	6,816
	Copier Police Records	6,816
	Copier Police Report Writing	6,816
	Copier Public Works	6,816
	Account: 8000 - Computer Software	Adobe Professional Licenses
Laserfiche Licenses		24,960
Malwarebytes Anti Virus Software		17,500
Miscellaneous Desktop Software		7,500
Account: 8005 - Computer Hardware	Annual Computer Inventory	70,000
	APC UPS	12,500
	Cisco (1GB) Phones (20)	6,000
	Cisco 9300 Switch	12,500
	Cisco Switches - City Hall	100,000
	City Hall 3rd Floor Cabling	22,787
	Engineering Computers	5,400
	Scanners for IT and Police Records	10,000
	Server Replacement (Wireless Raid, SQL, Virtualization)	10,000
	Uninterrupted Power Supplies	20,000

**2023 Budget**  
**FACILITIES REPLACEMENT FUND**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	1,765,913	3,695,031	9,927,485	10,544,301	11,901,599	10,967,173
Revenues	1,044,925	110,385	1,091,897	97,165	451,212	223,753
Expenses	(198,201)	(1,877,931)	(5,497,783)	(11,542,440)	(7,185,638)	(17,035,000)
Transfers	1,082,394	8,000,000	6,380,000	3,700,000	5,800,000	8,400,000
<b>Ending Balance</b>	<b>3,695,031</b>	<b>9,927,485</b>	<b>11,901,599</b>	<b>2,799,026</b>	<b>10,967,173</b>	<b>2,555,926</b>

**Fund Overview**

The Facilities Replacement Fund, a capital project sinking fund, was established for the 2018 budget year to provide for reserves for the systematic replacement or renovation of capital assets (facilities) of the City.

Funding requirements should be no less than \$500,000 from year to year in an effort to build a healthy fund. The Facilities Replacement Fund expenditures are defined in the Facilities Fund Policy, which includes the following:

- The fund only applies to Facilities assets
- The fund can only be used on assets with a useful/service life greater than 10 years
- The minimum expenditure should be greater than \$50,000

## 430 - Facilities Replacement Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Miscellaneous Revenues</b>					
4750	Rental Income	90,439	97,165	177,165	223,753
4849	Miscellaneous Revenues	1,001,457	-	274,047	-
		1,091,896	97,165	451,212	223,753
<b>Other Financing Sources</b>					
4900	Transfer from General Fund	-	-	2,100,000	-
4927	Transfer from Gaming Tax Fund	6,380,000	3,700,000	3,700,000	8,400,000
		6,380,000	3,700,000	5,800,000	8,400,000
<b>Fund Total: Facilities Replacement Fund</b>		<b>7,471,896</b>	<b>3,797,165</b>	<b>6,251,212</b>	<b>8,623,753</b>



# 430 - Facilities Replacement Fund

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Contractual Services</b>					
6000	Professional Services	303,936	1,195,000	850,000	985,000 *
		303,936	1,195,000	850,000	985,000
<b>Other Services</b>					
6115	Licensing/Titles	1,128	-	-	-
6195	Miscellaneous Contractual Services	47,448	-	5,000	10,000 *
		48,576	-	5,000	10,000
<b>Repairs and Maintenance</b>					
6315.001	City Hall	373,522	1,045,000	2,410,000	315,000 *
6315.002	Public Works	-	177,000	27,922	150,000 *
6315.003	Police	-	1,140,000	-	-
6315.004	Fire Station #61	-	500,000	1,410,841	-
6315.006	Fire Station #63	-	27,940	-	35,000 *
6315.007	Library	-	-	-	60,000 *
6315.009	Civic Center Parking Deck	162,671	-	129,760	-
6315.013	Food Pantry	4,995	-	-	-
6315.014	Theater	1,206,486	-	-	-
6315.015	1486-1486.5 Miner	76,245	-	-	-
6315.016	1460 Miner St.	-	-	-	1,000,000 *
		1,823,918	2,889,940	3,978,523	1,560,000
<b>Commodities</b>					
7045.001	City Hall	2,480	80,000	30,545	80,000 *
7045.003	Police	-	477,500	-	-
7045.004	Fire Station #61	-	300,000	-	-
7045.009	Civic Center Parking Deck	25,170	-	892	-
7045.014	Theater	372,249	-	2,131	-
7045.015	1486-1486.5 Miner	32,371	-	-	-
		432,270	857,500	33,568	80,000
<b>Capital Outlay</b>					
8025	Buildings	-	-	2,100,000	-
8030	Land	245,000	-	-	-
8100	Improvements	2,644,082	6,600,000	218,547	14,400,000 *
		2,889,082	6,600,000	2,318,547	14,400,000
<b>Fund Total: Facilities Replacement Fund</b>		<b>5,497,782</b>	<b>11,542,440</b>	<b>7,185,638</b>	<b>17,035,000</b>

## 430 - Facilities Replacement Fund

### 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	1460 Miner Street Engineering	150,000
	1460 Miner Street Professional Services	200,000
	City Hall Second Floor Remodel-Fire Admin-Carryover	15,000
	Facility Roof Assessments	50,000
	Police Department Addition, Construction Services	320,000
	Various Consulting Services	250,000
	Account: 6195 - Miscellaneous Contractual Services	Environmental Services
Account: 6315.001 - City Hall	City Hall Second Floor Remodel-Fire Admin-Carryover	65,000
	Replace Underground Storage Tank at City Hall	250,000
Account: 6315.002 - Public Works	Parking Lot Asphalt Improvements Phase 2 (Carryover)	75,000
	Public Works Building Boiler Replacement (Carryover)	75,000
	Account: 6315.006 - Fire Station #63	Fire Station #63 Communications Monopole-Carryover
Account: 6315.007 - Library	Library Building South Side CMU Wall Repainting and Sealants	60,000
Account: 6315.016 - 1460 Miner St.	1460 Miner Street Repairs and Maintenance	1,000,000
Account: 7045.001 - City Hall	City Hall Second Floor Remodel-Fire Admin-Carryover	80,000
Account: 8100 - Improvements	Police Station Addition	14,400,000

**2023 Budget**  
**WATER/SEWER FUND**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	(2,272,845)	327,478	4,676,385	3,125,916	6,755,982	7,386,459
Revenues	15,287,205	17,420,806	18,108,232	17,683,377	17,405,817	17,708,155
Expenses	(18,582,640)	(13,092,657)	(15,533,635)	(19,919,960)	(16,780,340)	(23,692,302)
Transfers	5,895,758	20,758	(495,000)	5,000	5,000	-
<b>Ending Balance</b>	<b>327,478</b>	<b>4,676,385</b>	<b>6,755,982</b>	<b>894,333</b>	<b>7,386,459</b>	<b>1,402,312</b>

**Overview**

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 221 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.

The fund is split into four operational divisions with the majority of the operating cost going to Finance and Water/Sewer Maintenance. The fund currently has no debt as the final payment of bond series 2005C was paid in 2013.

<b>Expenses</b>				
	<b>2021 Actual Amount</b>	<b>2022 Adopted Budget</b>	<b>2022 Projected Amount</b>	<b>2023 Adopted Budget</b>
Finance	428,569	592,129	562,504	682,262
Engineering	226,382	250,029	149,554	252,149
Water Systems	8,909,826	11,109,832	9,251,806	10,096,186
Sewer Systems	1,217,479	1,729,970	1,731,728	1,995,927
Equipment Replacement	92,603	728,000	84,748	1,395,778
CIP	4,658,776	5,510,000	5,000,000	9,270,000
<b>Total</b>	<b>15,533,635</b>	<b>19,919,960</b>	<b>16,780,340</b>	<b>23,692,302</b>

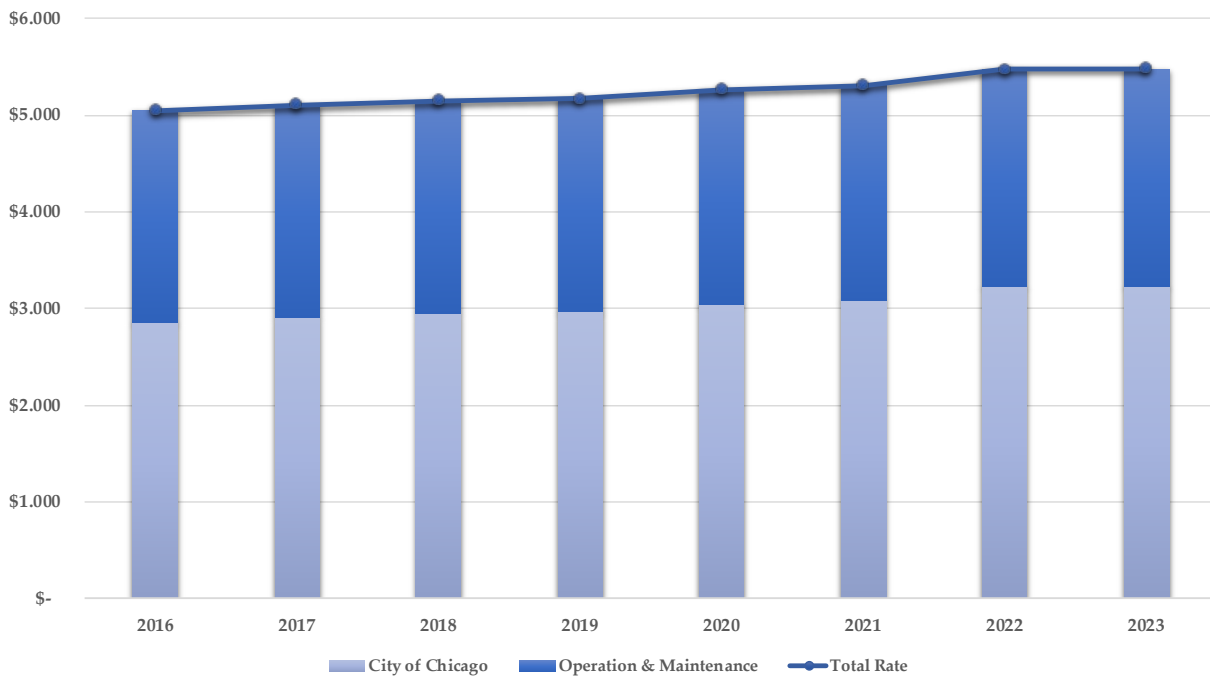
**2023 Budget**  
**WATER/SEWER FUND**

**Current Water and Sewer Rates:**

- Water - \$5.483 per 100 cubic feet
- Sanitary Sewer - \$0.91 per 100 cubic feet
- Capital Fee - \$1.00 per 100 cubic feet
- Fixed Facility Charge – varies per size of meter

**Historical Water Rates:**

Des Plaines is a wholesale purchaser of water from the City of Chicago and the Northwest Water Commission. The water rate has two components; the City of Chicago purchase rate (the amount Des Plaines pays Chicago for treated Lake Michigan water, or the product cost), and the City of Des Plaines O&M rate (operation and maintenance, or the delivery cost). These two components are used to calculate the rate Des Plaines charges its customers. While the City of Chicago purchase rate has increased approximately 13% since 2016, the City of Des Plaines delivery cost has increased by only 5 cents over that same period.



	2016	2017	2018	2019	2020	2021	2022	2023
City of Chicago	\$ 2.850	\$ 2.904	\$ 2.947	\$ 2.973	\$ 3.046	\$ 3.080	\$ 3.233	\$ 3.233
Operation & Maintenance	\$ 2.200	\$ 2.200	\$ 2.200	\$ 2.200	\$ 2.220	\$ 2.230	\$ 2.240	\$ 2.250
<b>Total Rate</b>	<b>\$ 5.050</b>	<b>\$ 5.104</b>	<b>\$ 5.147</b>	<b>\$ 5.173</b>	<b>\$ 5.266</b>	<b>\$ 5.310</b>	<b>\$ 5.473</b>	<b>\$ 5.483</b>

## 500 - Water/Sewer Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Intergovernmental</b>					
4290	Local - Intergovernmental	4,114	3,500	3,116	3,500
		4,114	3,500	3,116	3,500
<b>Permits</b>					
4440	Water Permit Fees	13,900	1,200	1,200	1,200
		13,900	1,200	1,200	1,200
<b>Fines and fees</b>					
4599	Miscellaneous Fees	1,395	750	850	750
		1,395	750	850	750
<b>Charges for Services</b>					
4600	Sale of Water	12,730,900	12,900,000	12,277,710	12,750,000
4601	New Construction - Sale of Water	5,399	5,000	2,500	2,500
4604	Fixed Facility Charges	1,161,269	1,050,000	1,149,488	1,100,000
4605	Sanitary Sewer	1,993,385	1,850,000	1,822,558	1,825,000
4609	Capital Fees	1,770,841	1,550,000	1,749,142	1,700,000
4620	Sale of Water Meters	4,351	7,500	5,500	5,500
4622	Shut-off Fees	10,900	10,000	20,000	10,000
4623	Late Fees	163,309	75,000	150,000	75,000
4690	Other Charges for Services	10,000	-	-	-
		17,850,354	17,447,500	17,176,898	17,468,000
<b>Miscellaneous Revenues</b>					
4750	Rental Income	218,728	227,927	223,753	234,705
4849	Miscellaneous Revenues	19,741	2,500	-	-
		238,469	230,427	223,753	234,705
<b>Other Financing Sources</b>					
4999	Transfer from Other Funds	5,000	5,000	5,000	-
		5,000	5,000	5,000	-
<b>Fund Total: Water/Sewer Fund</b>		<b>18,113,232</b>	<b>17,688,377</b>	<b>17,410,817</b>	<b>17,708,155</b>

**2023 Budget**  
**WATER/SEWER FUND**

---

*Finance*

**Division Overview**

The Finance Department is responsible for utility billing and the payment of debt. Bills generated by the Finance Department include the charges for water, sanitary sewer, capital fees, a fixed facility charge. Bills are generated on a monthly and bi-monthly basis.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Utility Billing	Total Customer Inquiries Received	12,246	11,191	11,226
	Total Utility Bills Mailed	103,971	102,020	101,030
	Total Shut-off Notices Mailed	347	811	1,200
	% of Utility Bills Paid via E-Pay	26%	32%	32%

**2022 Major Accomplishments**

1. New City website that enhances the residents experience when navigating the site making it easier to find Utility Billing forms online.

**2023 Goals and Objectives**

1. Launch E-billing, a more convenient payment option for residents.

**2023 Budget**  
**FINANCE**  
**WATER**

---

**PERSONNEL EXHIBIT**

Department: Finance		Div: Finance/Water		Div. No: 500-30
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Assistant Director of Finance	0.50	0.50	0.50	
Senior Financial Analyst	0.50	0.00	0.00	
Finance Services Manager *	0.00	0.50	0.50	
Junior Accounting Specialist **	0.00	0.00	1.00	
Senior Clerk	1.50	3.50	3.50	
Clerk	2.00	0.00	0.00	
Part-Time	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	
Total Full Time Equivalent (FTE) Employees:	5.00	5.00	6.00	

\* Not a new position, reclassification based on area of responsibility.

\*\* Position reallocated from Finance Division.

## 500-30 - Finance

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	267,997	284,907	271,573	382,418
5010	Temporary Wages	8,509	10,730	11,288	14,448
5020	Overtime - Non Supervisory	40	2,000	750	2,000
5060	Compensated Absences	3,171	-	-	-
		279,717	297,637	283,611	398,866
<b>Taxes and Benefits</b>					
5200	FICA Contribution	20,489	22,616	20,989	30,359
5205	IMRF Contribution	27,991	22,307	20,994	24,206
5220	PPO Insurance Contribution	48,363	54,430	43,815	34,068
5225	HMO Insurance Contribution	7,594	8,192	8,192	7,540
5230	Dental Insurance Contribution	2,908	3,428	2,343	2,343
5232	Vision Insurance Contribution	269	277	250	203
5235	Life Insurance Contribution	363	380	484	574
5240	Workers Compensation	468	504	493	673
8500	Pension Expense - IMRF	(152,702)	-	-	-
		(44,257)	112,134	97,560	99,966
<b>Other Employee Costs</b>					
5320	Conferences	-	1,500	1,500	1,500
5325	Training	-	500	450	500 *
		-	2,000	1,950	2,000
<b>Insurance</b>					
5535	Property & Liability Insurance	1,940	2,220	2,220	2,230
		1,940	2,220	2,220	2,230
<b>Contractual Services</b>					
6000	Professional Services	15,200	15,638	15,638	16,700 *
6005	Legal Fees	561	-	-	-
6015	Communication Services	764	900	825	900 *
6025	Administrative Services	16,638	18,000	18,000	18,000 *
		33,163	34,538	34,463	35,600
<b>Other Services</b>					
6110	Printing Services	796	1,500	1,250	1,500 *
6125	Bank & CC Fees	118,424	105,000	100,000	105,000 *
		119,220	106,500	101,250	106,500
<b>Commodities</b>					
7000	Office Supplies	-	1,000	1,000	1,000
7320	Equipment < \$5,000	-	500	450	500
		-	1,500	1,450	1,500
<b>Other Expenses</b>					
7500	Postage & Parcel	38,300	35,600	40,000	35,600 *
8220	Receivable Write Off	486	-	-	-
		38,786	35,600	40,000	35,600
<b>Department Total: Finance</b>		<b>428,569</b>	<b>592,129</b>	<b>562,504</b>	<b>682,262</b>



---

## 500-30 - Finance

### 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 5325 - Training	Clerical Staff	500
Account: 6000 - Professional Services	Audit Contribution (25%)	16,700
Account: 6015 - Communication Services	Cell phone - Utility Billing	900
Account: 6025 - Administrative Services	Water & Sanitary Sewer Charges for Utility Billing - Sebis	18,000
Account: 6110 - Printing Services	Disconnect Envelopes	1,500
Account: 6125 - Bank & CC Fees	CC Processing Fees for eUtilities	105,000
Account: 7500 - Postage & Parcel	Fed Ex charges to Lockbox	3,600
	Mailing Utility Bills	32,000

**2023 Budget**  
**WATER/SEWER FUND**

---

*Engineering Division*

**Division Overview**

The Engineering Division of Public Works is responsible for the design and permitting of the public water supply system. The employee within this cost center works on all aspects of the design of the City’s water distribution network. All compliance with IEPA, IDNR and AWWA regulations pertaining to water system design are addressed by this Division. There is one full-time employee attributed to this cost center.

**Performance Measures**

<b>Service</b>	<b>Metric</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>
Construction of Water Mains	Dollar amount allocated (thousands)	2,000	1,500	1,500

**2022 Major Accomplishments**

1. Designed and constructed \$1.5 Million of watermain improvements.

**2023 Goals and Objectives**

1. Design and construct \$1.5 Million of watermain improvements contingent upon water usage fee.

2023 Budget

**PUBLIC WORKS & ENGINEERING**  
**ENGINEERING - WATER**

---

**PERSONNEL EXHIBIT**

---

Department: PWE		Div: Engineering/Water		Div. No: 500-00-510	
Title	2021 Budget	Authorized Positions			
		2022 Budget	2023 Budget	2023 Budget	
Director of Public Works & Engineering	0.50	0.50		0.50	
Civil Engineer II	1.00	1.00		1.00	
Total Full Time Equivalent (FTE) Employees:	1.50	1.50		1.50	

# 500-00-510 - Engineering

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	143,642	184,388	107,414	184,473
5020	Overtime - Non Supervisory	309	2,500	-	2,500
5060	Compensated Absences	39,916	-	-	-
		183,867	186,888	107,414	186,973
<b>Taxes and Benefits</b>					
5200	FICA Contribution	9,793	12,935	8,535	13,127
5205	IMRF Contribution	15,083	16,959	8,935	11,991
5220	PPO Insurance Contribution	5,133	10,366	4,295	17,542
5225	HMO Insurance Contribution	7,676	8,352	8,551	7,688
5230	Dental Insurance Contribution	629	929	664	1,197
5232	Vision Insurance Contribution	64	83	62	115
5235	Life Insurance Contribution	100	132	111	166
5240	Workers Compensation	835	1,070	522	1,808
5250	Uniform Allowance	57	150	-	-
5255	Excess Sick Hour Payout	-	3,305	2,555	2,682
8500	Pension Expense - IMRF	(171)	-	-	-
		39,200	54,281	34,230	56,316
<b>Other Employee Costs</b>					
5310	Membership Dues	231	570	570	570 *
5325	Training	-	1,625	1,625	1,625 *
5335	Travel Expenses	-	100	100	100 *
		231	2,295	2,295	2,295
<b>Insurance</b>					
5535	Property & Liability Insurance	2,280	2,800	2,800	2,800
		2,280	2,800	2,800	2,800
<b>Contractual Services</b>					
6000	Professional Services	-	1,500	1,500	1,500 *
6015	Communication Services	627	1,100	150	1,100 *
		627	2,600	1,650	2,600
<b>Other Services</b>					
6110	Printing Services	-	100	100	100 *
6115	Licensing/Titles	-	65	65	65
		-	165	165	165
<b>Commodities</b>					
7000	Office Supplies	176	250	250	250 *
7200	Other Supplies	-	500	500	500 *
7310	Publications	-	200	200	200 *
		176	950	950	950
<b>Other Expenses</b>					
7500	Postage & Parcel	-	50	50	50 *
		-	50	50	50
<b>Division Total: Engineering</b>		<b>226,382</b>	<b>250,029</b>	<b>149,554</b>	<b>252,149</b>

## 500-00-510 - Engineering

### 2023 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	AutoCAD	925
	IL Assoc Floodplain Stormwater Mgmt Annual Conf	700
Account: 5335 - Travel Expenses	Parking, Tolls and Mileage	100
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	200
Account: 7500 - Postage & Parcel	Federal Express	50

**2023 Budget**  
**WATER/SEWER FUND**

---

*Water & Sewer System Maintenance*

**Division Overview**

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 are allocated to this division.

**Performance Measures**

Service	Metric	Actual 2020	Actual 2021	Projected 2022
Water	Number of Watermain Breaks	85	97	100
	Number of Water Meters Installed	1,610	1,529	700
Sewer	Number of Utility Locates	8,946	8,722	8,500
	Lineal Feet of Sewers Televised	59,447	36,000	45,000

**2022 Major Accomplishments**

1. Continued to reduce water loss with the leak detection program and water meter replacements.
2. Continued with the Water System Valve Inspection Program.
3. Continued Metropolitan Water Reclamation District Infiltration/Inflow Control Program.
4. Continued with the SCADA upgrades for Water and Sewer Facilities.
5. Started and monitored the Maple Street Pump Station Improvement Project and Water System Separation Project.
6. Conducted Hydrant Flushing and Maintenance Program.

**2023 Goals and Objectives**

1. Continue to reduce water loss with the leak detection program.
2. Continue Water System Valve Inspection Program.
3. Continue Metropolitan Water Reclamation District Infiltration/Inflow Control Program.
4. Continue to update the assets in GIS.

2023 Budget

**PUBLIC WORKS & ENGINEERING**  
**WATER SYSTEM MAINTENANCE**

---

**PERSONNEL EXHIBIT**

Department: PWE		Div: Water Maint.		Div. No: 500-00-550	
Title	2021 Budget	Authorized Positions			
		2022 Budget	2023 Budget	2023 Budget	
Assistant Director of PW & Engineering	0.50	0.50	0.50	0.50	
Superintendent-Utility Services	0.50	0.50	1.00	1.00	
Foreman - Water System Maintenance	1.00	1.00	1.00	1.00	
Crew Leader	4.00	4.00	4.00	4.00	
Automotive Mechanic	1.00	1.00	1.00	1.00	
Water Plant Operator	3.00	3.00	3.00	3.00	
Maintenance Operator	12.00	12.00	12.00	12.00	
Senior Clerk	0.50	0.50	0.50	0.50	
Part-Time	1.25	1.25	1.25	1.25	
Seasonal Employee	0.75	0.75	0.75	0.75	
Total Full Time Equivalent (FTE) Employees:	24.50	24.50	25.00	25.00	

# 500-00-550 - Water Systems

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	1,732,118	1,889,004	1,912,387	1,972,020
5010	Temporary Wages	7,520	65,000	17,792	60,483
5020	Overtime - Non Supervisory	183,261	185,000	176,310	197,000
5035	Acting Out of Class & Night Premium	39,411	60,000	41,357	60,000
5060	Compensated Absences	(27,728)	-	-	-
		1,934,583	2,199,004	2,147,846	2,289,503
<b>Taxes and Benefits</b>					
5200	FICA Contribution	147,098	149,823	160,016	155,913
5205	IMRF Contribution	204,442	149,644	167,707	128,049
5220	PPO Insurance Contribution	249,392	309,276	340,603	301,388
5225	HMO Insurance Contribution	128,782	137,279	111,239	81,842
5230	Dental Insurance Contribution	22,357	26,986	26,498	21,489
5232	Vision Insurance Contribution	1,949	2,057	2,209	1,866
5235	Life Insurance Contribution	1,773	1,900	2,547	2,333
5240	Workers Compensation	82,797	85,268	82,987	76,313
5250	Uniform Allowance	10,056	9,580	9,080	8,580
5255	Excess Sick Hour Payout	2,554	-	-	-
5260	RHS Plan Payout	21,889	22,125	41,134	22,950
5263	OPEB Expense - Business-type Activities	42,825	-	-	-
8500	Pension Expense - IMRF	(1,061,777)	-	-	-
		(145,865)	893,938	944,020	800,723
<b>Other Employee Costs</b>					
5310	Membership Dues	2,966	3,500	4,500	4,500 *
5320	Conferences	-	3,000	4,700	4,500 *
5325	Training	638	5,650	10,065	8,125 *
5335	Travel Expenses	-	50	-	50 *
		3,604	12,200	19,265	17,175
<b>Insurance</b>					
5535	Property & Liability Insurance	66,320	69,360	69,360	70,280
		66,320	69,360	69,360	70,280
<b>Contractual Services</b>					
6015	Communication Services	14,477	31,440	29,000	31,440 *
6040	Waste Hauling & Debris Removal	58,105	115,000	115,000	126,000 *
6045	Utility Locate Services	3,248	4,000	4,000	4,000 *
		75,829	150,440	148,000	161,440
<b>Other Services</b>					
6110	Printing Services	754	1,700	1,200	1,700 *
6115	Licensing/Titles	445	600	500	600 *
6135.030	Rentals - Equipment	-	250	-	250 *
6140	Leases	389	850	865	865 *
6180	Water Sample Testing	15,587	20,000	20,000	25,000 *
6190	Tow/Storage/Abandoned Fees	-	-	-	-
6195	Miscellaneous Contractual Services	572,807	530,000	495,000	505,000 *
		589,982	553,400	517,565	533,415
<b>Repairs and Maintenance</b>					
6300	R&M Software	28,485	28,000	26,000	35,000 *
6305	R&M Equipment	48,080	13,900	20,000	20,000 *
6310	R&M Vehicles	10,285	4,000	12,000	8,000 *
6315.002	Public Works	5,090	35,440	32,000	37,500 *
6315.999	Other	-	-	-	-



# 500-00-550 - Water Systems

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Repairs and Maintenance</b>					
6335	R&M Water Distribution System	13,353	30,000	15,000	55,000 *
		105,293	111,340	105,000	155,500
<b>Subsidies and Incentives</b>					
6508	Subsidy - Lead Service Line Replacement	-	100,000	-	-
		-	100,000	-	-
<b>Commodities</b>					
7000	Office Supplies	313	500	500	500 *
7020	Supplies - Safety	14,444	10,000	10,000	10,000 *
7030	Supplies - Tools & Hardware	3,056	4,500	4,500	4,500 *
7035	Supplies - Equipment R&M	12,382	6,500	10,000	8,000 *
7040	Supplies - Vehicle R&M	12,677	20,000	18,000	20,000 *
7045	Supplies - Building R&M	872	1,500	2,600	1,500 *
7050	Supplies - Streetscape	8,572	3,000	3,000	3,000 *
7055.054	Other Supplies	1,980	500	400	500 *
7070.070	Water Meters	352,553	550,000	100,000	250,000 *
7070.075	Other	189,557	216,000	220,000	226,000 *
7100	Wholesale Water - Chicago	1,523,626	2,200,000	750,000	1,000,000 *
7105	Wholesale Water - NWWC	3,845,763	3,675,000	3,800,000	4,200,000 *
7120	Gasoline	37,344	40,000	45,000	45,000 *
7130	Diesel	19,958	10,000	14,000	14,000 *
7140	Electricity	142,547	135,000	140,000	145,000 *
7150	Water Treatment Chemicals	10,642	8,000	14,000	14,000 *
7200	Other Supplies	250	250	250	250
7300	Uniforms	491	1,100	1,100	16,200 *
7320	Equipment < \$5,000	25,077	10,600	40,000	15,000 *
		6,202,104	6,892,450	5,173,350	5,973,450
<b>Other Expenses</b>					
7500	Postage & Parcel	98	500	250	500 *
7550	Miscellaneous Expenses	510	200	150	200 *
		608	700	400	700
<b>Capital Outlay</b>					
8005	Computer Hardware	-	22,000	22,000	24,000 *
8015	Equipment	77,368	105,000	105,000	70,000 *
8205	Depreciation Expense - Business Type Activities	8,122	-	-	-
		85,490	127,000	127,000	94,000
<b>Division Total: Water Systems</b>		<b>8,917,948</b>	<b>11,109,832</b>	<b>9,251,806</b>	<b>10,096,186</b>

## 500-00-550 - Water Systems

### 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Water Works Assoc (AWWA)	4,500
Account: 5320 - Conferences	AWWA Conference	4,500
Account: 5325 - Training	American Public Works Association (APWA) Expo	2,375
	American Water Works Assoc (AWWA) Competent Person Training	750
	Class C PW Supply Operator's License	4,000
	Northeastern Illinois Public Safety Training Academy (NIPSTA)	1,000
Account: 5335 - Travel Expenses	Tolls for Seminars, Classes, Etc.	50
Account: 6015 - Communication Services	Cell Phone Service	12,000
	Central Pump Station Fiber	5,040
	Dedicated Phone Lines / Alarms	14,400
Account: 6040 - Waste Hauling & Debris Removal	Dirt, Clay, Rock, Asphalt, Etc.	126,000
Account: 6045 - Utility Locate Services	Locate Service Fees	4,000
Account: 6110 - Printing Services	Water Quality Report	1,500
	Water Shut Off Door Notices, Business Cards, Etc.	200
Account: 6115 - Licensing/Titles	Commercial Drivers License (CDL) Renewals	200
	Semi-Annual IL Safety Inspections on All Trucks	400
Account: 6135.030 - Rentals - Equipment	Rental of Specialized Equipment	250
Account: 6140 - Leases	RR Lease of Land for Pipe Crossing	865
Account: 6180 - Water Sample Testing	Environmental Protection Agency(EPA)Mandated Testing	25,000
Account: 6195 - Miscellaneous Contractual Services	Electrical Repairs	50,000
	Fire Hydrant Maintenance & Flow Testing	65,000
	Fire Hydrant Rejuvenation	35,000
	Installation of Water Meters	85,000
	Meter Testing	35,000
	Outside Contractors	50,000
	Valve Maintenance & Assessments	100,000
	Water Storage Tank Cleaning	85,000
Account: 6300 - R&M Software	SCADA Software Maintenance	5,000
	Water Meter Software Maintenance	30,000
Account: 6305 - R&M Equipment	Gateway Antenna Maintenance	7,000
	Locators, Gas Detectors, Etc. Repairs	2,500
	Used for Pumps, Motors, Generator	10,500
Account: 6310 - R&M Vehicles	Alignments, Hydraulics, Pumps, Electrical Repairs, Ect.	8,000
Account: 6315.002 - Public Works	Pump Station Monopole	30,000
	Vaults, Towers, Buildings, Reservoirs	7,500
Account: 6335 - R&M Water Distribution System	36" Trans Line from Chicago / 20"-24" to Central Watermain: Install, Restoration Work, Ect.	5,000
		50,000
Account: 7000 - Office Supplies	Misc Office Supplies	250
	Printer Paper, Ribbons, Etc.	250

## 500-00-550 - Water Systems 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7020 - Supplies - Safety	Barricade Replacement	4,000
	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	3,000
Account: 7030 - Supplies - Tools & Hardware	Hand Tools, Nuts, Bolts, Screws, Etc.	4,500
Account: 7035 - Supplies - Equipment R&M	Compressors, Jack Saw, Hammer, Etc.	1,000
	Small Equipment Repair, Locators, Etc.	7,000
Account: 7040 - Supplies - Vehicle R&M	Vehicle Parts	20,000
Account: 7045 - Supplies - Building R&M	Building Repair Supplies (Light Bulbs, Keys, Paint)	1,500
Account: 7050 - Supplies - Streetscape	Grass Seed, Dirt and Sod	3,000
Account: 7055.054 - Other Supplies	Lab Supplies such as Test Tubes, Beakers, Etc.	500
Account: 7070.070 - Water Meters	Meters for Development and Parts	250,000
Account: 7070.075 - Other	Fire Hydrants	76,000
	Hydrants, Valves, Sleeves, Taps, Corps, Limestone, Etc.	150,000
Account: 7100 - Wholesale Water - Chicago	Purchase of Chicago Water	1,000,000
Account: 7105 - Wholesale Water - NWWC	Purchase of NWC Water	4,200,000
Account: 7120 - Gasoline	Gasoline Purchase	45,000
Account: 7130 - Diesel	Diesel Fuel Purchase	14,000
Account: 7140 - Electricity	Cost of Electricity to Pump Water	145,000
Account: 7150 - Water Treatment Chemicals	Chlorine, Lab Chemicals for Phosphate, Chlorine Residue	14,000
Account: 7300 - Uniforms	Quartermaster System Uniforms	15,000
	Summer Help T's, City Patches. Hats, Etc.	300
	Superintendent & Foreman Clothing	900
Account: 7320 - Equipment < \$5,000	2" Pump	1,800
	Hydrant Meters with Backflow Preventers	5,200
	Replacement Shoring Parts	2,500
	Trench Compactor	5,500
Account: 7500 - Postage & Parcel	Package Delivery for State Samplings / Water Testing	250
	Shipping Meters, Water Reports	250
Account: 7550 - Miscellaneous Expenses	Food, Water and Gatorade for Volunteers	200
Account: 8005 - Computer Hardware	Cisco Switches	24,000
Account: 8015 - Equipment	Air Fiber Dishes Phase II	20,000
	Ubiquiti Wireless Radio Network Phase II	50,000

2023 Budget

**PUBLIC WORKS & ENGINEERING**  
**SEWER SYSTEM MAINTENANCE**

---

**PERSONNEL EXHIBIT**

Department: PWE		Div: Sewer Maint.		Div. No: 500-00-560	
Title	Authorized Positions				
	2021 Budget	2022 Budget	2023 Budget		
Superintendent - Utility Services	0.50	0.50	1.00		
Foreman - Sewer System Maintenance	1.00	1.00	1.00		
Crew Leader	2.00	2.00	2.00		
Maintenance Operator	6.00	6.00	6.00		
Automotive Mechanic	1.00	1.00	1.00		
Seasonal Employee	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>		
Total Full Time Equivalent (FTE) Employees:	11.00	11.00	11.50		

# 500-00-560 - Sewer Systems

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Salaries</b>					
5005	Salaries	577,811	746,820	732,914	889,864
5010	Temporary Wages	-	18,200	15,600	30,128
5020	Overtime - Non Supervisory	45,100	46,800	34,526	56,800
5035	Acting Out of Class & Night Premium	456	2,000	1,048	2,000
5060	Compensated Absences	(32,845)	-	-	-
		590,522	813,820	784,088	978,792
<b>Taxes and Benefits</b>					
5200	FICA Contribution	46,697	58,794	59,479	70,652
5205	IMRF Contribution	65,119	59,965	60,884	57,713
5220	PPO Insurance Contribution	81,896	130,191	138,356	137,239
5225	HMO Insurance Contribution	58,351	65,063	34,940	29,794
5230	Dental Insurance Contribution	8,529	11,700	10,265	9,545
5232	Vision Insurance Contribution	648	815	750	732
5235	Life Insurance Contribution	682	906	1,117	1,149
5240	Workers Compensation	72,633	85,046	75,294	99,116
5250	Uniform Allowance	4,381	3,500	4,080	3,580
5260	RHS Plan Payout	38,845	7,725	3,000	3,000
8500	Pension Expense - IMRF	(343,956)	-	-	-
		33,823	423,705	388,165	412,520
<b>Other Employee Costs</b>					
5310	Membership Dues	188	370	350	370 *
5320	Conferences	-	1,600	1,200	1,600 *
5325	Training	950	3,175	3,175	3,175 *
5335	Travel Expenses	-	50	-	50
		1,138	5,195	4,725	5,195
<b>Insurance</b>					
5535	Property & Liability Insurance	25,740	27,650	27,650	27,420
		25,740	27,650	27,650	27,420
<b>Contractual Services</b>					
6015	Communication Services	8,756	10,000	8,000	10,000 *
6040	Waste Hauling & Debris Removal	5,507	12,500	12,500	12,500 *
6045	Utility Locate Services	3,248	4,000	4,000	4,000 *
		17,510	26,500	24,500	26,500
<b>Other Services</b>					
6110	Printing Services	-	500	250	500 *
6115	Licensing/Titles	155	300	250	300 *
6135.030	Rentals - Equipment	-	250	250	250 *
6190	Tow/Storage/Abandoned Fees	338	-	-	-
6195	Miscellaneous Contractual Services	133,771	30,500	85,000	30,500 *
		134,263	31,550	85,750	31,550
<b>Repairs and Maintenance</b>					
6300	R&M Software	2,850	2,850	2,850	2,850 *
6305	R&M Equipment	28,883	10,000	14,000	14,000 *
6310	R&M Vehicles	40,959	15,000	40,000	25,000 *
6340	R&M Sewer System	23,981	50,000	45,000	50,000 *
		96,674	77,850	101,850	91,850
<b>Subsidies and Incentives</b>					
6505	Subsidy - Sewer Lateral Program	41,446	60,000	60,000	60,000
6510	Subsidy - Flood Assistance	65,586	100,000	50,000	100,000
		107,031	160,000	110,000	160,000

# 500-00-560 - Sewer Systems

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Commodities</b>					
7000	Office Supplies	189	250	250	250
7020	Supplies - Safety	5,409	4,600	4,600	4,600 *
7030	Supplies - Tools & Hardware	1,105	1,500	1,500	2,000 *
7035	Supplies - Equipment R&M	3,312	5,500	6,000	5,500 *
7040	Supplies - Vehicle R&M	11,696	14,000	14,000	14,000 *
7050	Supplies - Streetscape	686	250	450	250 *
7075	Supplies - Sewer System Maintenance	55,169	50,000	50,000	65,000 *
7120	Gasoline	14,661	15,000	30,000	30,000
7130	Diesel	24,000	9,000	20,000	20,000
7140	Electricity	26,554	30,000	45,000	45,000 *
7200	Other Supplies	367	300	300	300 *
7300	Uniforms	492	600	600	7,600 *
7310	Publications	-	100	-	-
7320	Equipment < \$5,000	4,647	6,500	6,500	10,000 *
		148,287	137,600	179,200	204,500
<b>Other Expenses</b>					
7500	Postage & Parcel	451	750	500	750 *
7550	Miscellaneous Expenses	-	350	300	350
		451	1,100	800	1,100
<b>Capital Outlay</b>					
8015	Equipment	62,039	25,000	25,000	56,500 *
8205	Depreciation Expense - Business Type Activities	12,708	-	-	-
		74,747	25,000	25,000	56,500
<b>Division Total: Sewer Systems</b>		<b>1,230,187</b>	<b>1,729,970</b>	<b>1,731,728</b>	<b>1,995,927</b>

# 500-00-560 - Sewer Systems

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Public Works Association	160
	American Water Works Assoc(AWWA) Membership	85
	Water Environment Federation	125
Account: 5320 - Conferences	Water Environment Federation	1,600
Account: 5325 - Training	Confined Space	800
	NASSCO Certification	1,625
	Sewer Treatment Class II Training	750
Account: 6015 - Communication Services	Call One Lift Station Alarms	6,000
	Cellular Service	4,000
Account: 6040 - Waste Hauling & Debris Removal	Disposal of Debris / Waste from Sewer Digs	12,500
Account: 6045 - Utility Locate Services	Cost for Member Services	4,000
Account: 6110 - Printing Services	National Pollutant Discharge Elimination System (NPDES)Printing	500
Account: 6115 - Licensing/Titles	Commercial Drivers License (CDL) Renewals	200
	Semi-Annual IL Safety Inspections on All Trucks	100
Account: 6135.030 - Rentals - Equipment	Rental of Specialized Equipment	250
Account: 6195 - Miscellaneous Contractual Services	Continental Weather	900
	Contractual Repairs	1,400
	Lease with Railroad	200
	National Pollutant Discharge Elimination System (NPDES) Fees	6,000
	USGS River Gauge	14,500
	Water Testing	7,500
Account: 6300 - R&M Software	Granite XP Annual Maintenance Costs	2,850
Account: 6305 - R&M Equipment	Service / Repairs of Portable equipment	14,000
Account: 6310 - R&M Vehicles	Alignments, Electrical Work, Etc.	25,000
Account: 6340 - R&M Sewer System	Levee 50 Annual Megger Testing	1,500
	Levee 50 Sluice Gate Maintenance	3,500
	O'Hare Lake Generator Maintenance	5,000
	Pump Station Repairs and Maintenance	25,000
	Sanitary, Storm, Basin and Line Repairs	15,000
Account: 7020 - Supplies - Safety	Barricade Replacement	2,000
	Gloves, Vests, Hard Hats, Glasses	2,000
	Winter Clothing per MECCA Agreement	600
Account: 7030 - Supplies - Tools & Hardware	Shovels, Picks, Hammers, Nails, Etc.	2,000
Account: 7035 - Supplies - Equipment R&M	Parts for Small Equipment Repair (Cameras, Small Drain Rodders)	3,500
	Vehicle Supplies	2,000
Account: 7040 - Supplies - Vehicle R&M	Oil, Grease, Filters. Lights, Etc.	14,000
Account: 7050 - Supplies - Streetscape	Topsoil, Grass Seed, & Sod	250
Account: 7075 - Supplies - Sewer System Maintenance	Sewer Pipe, Cement, Parts for Lift Station, Brick, Etc.	65,000
Account: 7140 - Electricity	Operation of Lift Stations	45,000
Account: 7200 - Other Supplies	Misc Supplies	300
Account: 7300 - Uniforms	Quartermaster System Uniforms	6,500
	Summer Seasonal Shirts & Patches	200
	Superintendent & Foreman Clothing	900

# 500-00-560 - Sewer Systems

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7320 - Equipment < \$5,000	Cutter Motors	5,000
	Jet Rodder Heads	5,000
Account: 7500 - Postage & Parcel	National Pollutant Discharge Elimination System (NPDES) Postage	500
	Shipping, Postage, Etc.	250
	Lift Station Davit Crane - Carryover	7,500
Account: 8015 - Equipment	Transducer for Sewer Lift Stations and Stormwater Pump Stations	22,000
	Wireless Pole Camera	27,000



## 500-00-570 - Equipment Replacement 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Capital Outlay</b>					
8015	Equipment	64,227	130,000	-	351,251 *
8020	Vehicles	28,376	598,000	84,748	1,044,527 *
8205	Depreciation Expense - Business Type Activities	167,914	-	-	-
		260,517	728,000	84,748	1,395,778
<b>Division Total: Equipment Replacement</b>		<b>260,517</b>	<b>728,000</b>	<b>84,748</b>	<b>1,395,778</b>

---

# 500-00-570 - Equipment Replacement

## 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 8015 - Equipment	Back-Hoe Tractor #9009-Carryover	139,751
	Bobcat Lease	6,500
	Replacement of Excavator #8001	205,000
Account: 8020 - Vehicles	1-Ton Dump Truck #8026-Carryover	78,000
	Replacement of Sewer Jetter Truck #8021	400,000
	Replacement of Water Vehicle #9030	73,000
	Vactor Replacement #8020-Carryover	493,527

## 500-00-580 - CIP - Water/Sewer 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Contractual Services</b>					
6000	Professional Services	553,254	515,000	450,000	776,000 *
		553,254	515,000	450,000	776,000
<b>Capital Outlay</b>					
8100	Improvements	4,105,523	4,995,000	4,550,000	8,494,000 *
8205	Depreciation Expense - Business Type Activities	1,775,612	-	-	-
		5,881,135	4,995,000	4,550,000	8,494,000
<b>Other Financing Uses</b>					
9100	Transfer to General Fund	500,000	-	-	-
		500,000	-	-	-
<b>Division Total: CIP - Water/Sewer</b>		<b>6,934,389</b>	<b>5,510,000</b>	<b>5,000,000</b>	<b>9,270,000</b>

## 500-00-580 - CIP - Water/Sewer 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Annual Leak Detection	85,000
	Annual SCADA Maintenance	35,000
	Annual Water Loss Auditing	40,000
	Dulles-Golf Water Tank Painting	141,000
	Holy Family Water Tank Painting and Upgrades	90,000
	Maple Pump Upgrades (Carry over)	50,000
	Maple Street Pump Station Roof Replacement	15,000
	MWRD Private Sector Program	75,000
	SCADA Improvements (Carry over)	75,000
	Transmission Improvement Main Design	150,000
	Water Tower Generators-Carryover	20,000
Account: 8100 - Improvements	2022 CIP Improvements-Carryover	100,000
	Annual Sanitary Sewer Main Lining	300,000
	Annual Water Main Replacements	1,500,000
	Dulles-Golf Water Tank Painting	2,059,000
	Holy Family Water Tank Painting and Upgrades	660,000
	IDOT Water Main Improvements (City Share)	550,000
	Lead Line Replacements	300,000
	Maple Pump Upgrades-Carryover	1,400,000
	Maple Street Pump Station Roof Replacement	180,000
	SCADA Improvements-Carryover	150,000
	Stormwater Pump Station Improvements-Carryover	400,000
	Transmission Main Improvements	750,000
	Water System Security Upgrades-Carryover	100,000
	Water Tower Generators-Carryover	45,000

**2023 Budget**  
**CITY OWNED PARKING FUND**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	994,430	1,111,220	1,201,840	1,136,302	1,174,475	1,023,108
Revenues	248,390	207,365	219,375	238,920	211,483	223,920
Expenses	(131,600)	(116,745)	(246,740)	(399,000)	(362,850)	(448,050)
Transfers	-	-	-	-	-	-
<b>Ending Balance</b>	<b>1,111,220</b>	<b>1,201,840</b>	<b>1,174,475</b>	<b>976,222</b>	<b>1,023,108</b>	<b>798,978</b>

**Fund Overview**

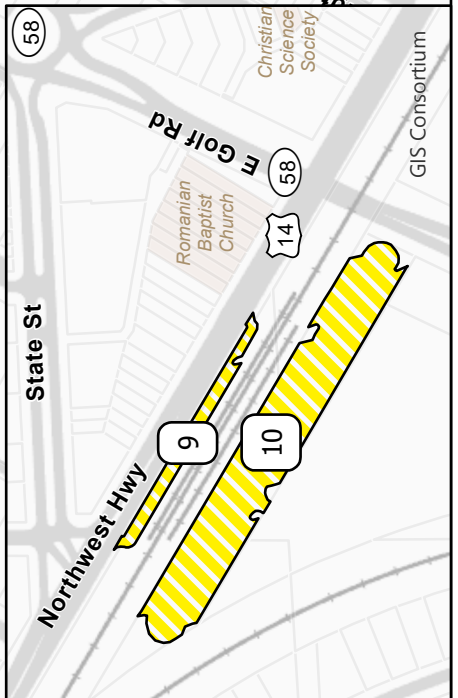
This fund accounts for the revenue and expense associated with the maintenance of the City’s two parking facilities (Library Parking Structure, Metropolitan Square Parking Structure), as well as two surface lots (#2 – Graceland, #4 – Prairie Ave). See attached map. Revenue is generated from daily charges of \$2.00 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 and Engineering Department. Enforcement is conducted by the Police Department.

# Downtown Parking Locations

Lot Number	Lot Name	Number of Spaces	Type
1	Civic Center Deck	176	Lot
2	Graceland-Prairie	79	Garage
3A	Ellinwood Library	47	Lot
3B	Ellinwood Library	50	Lot
4	Prairie	27	Lot
5	Ellinwood East Commuter Lot	93	Lot
6	Miner East Commuter Lot	23	Lot
7	Miner City Hall Lot	50	Lot
8	Miner West Commuter	84	Lot
9	Cumberland North	30	Lot
10	Cumberland South	236	Lot
11	Library	424	Garage
12	Metropolitan Square Garage	471	Garage

**Ownership**

- City of Des Plaines
- UP/Metra



## 510 - City Owned Parking Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Charges for Services</b>					
4665	Parking Fees	14,799	25,000	10,203	10,000 *
4666	Parking Garage Rent	203,560	213,420	200,780	213,420 *
4668	Electric Vehicle Charging Fees	1,016	500	500	500
		219,375	238,920	211,483	223,920
<b>Fund Total: City Owned Parking Fund</b>		<b>219,375</b>	<b>238,920</b>	<b>211,483</b>	<b>223,920</b>

---

# 510 - City Owned Parking Fund

## 2023 Revenue Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 4665 - Parking Fees	Metro Square, 141 Spaces, Lots #1, #4, #10	10,000
Account: 4666 - Parking Garage Rent	(Lofts - 38 @ \$25, Condo - 71 @ \$50, Office - 45 @ \$25) X12	67,500
	Library Deck 71.2% Parking Spaces	145,920



# 510 - City Owned Parking Fund

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Insurance</b>					
5535	Property & Liability Insurance	2,650	1,450	1,450	1,500
		2,650	1,450	1,450	1,500
<b>Contractual Services</b>					
6000	Professional Services	17,600	20,000	20,000	25,000 *
6015	Communication Services	19,656	12,500	13,500	12,500 *
6025	Administrative Services	115	2,300	750	2,300 *
		37,372	34,800	34,250	39,800
<b>Other Services</b>					
6125	Bank & CC Fees	379	5,100	750	5,100 *
6145	Custodial Services	-	15,500	-	15,500
6195	Miscellaneous Contractual Services	9,360	13,050	13,000	13,050 *
		9,739	33,650	13,750	33,650
<b>Repairs and Maintenance</b>					
6305	R&M Equipment	1,214	750	250	750 *
6315	R&M Buildings & Structures	95,215	200,000	185,000	200,000 *
6320	R&M Parking Lots	31,146	47,000	47,000	31,000 *
		127,575	247,750	232,250	231,750
<b>Commodities</b>					
7030	Supplies - Tools & Hardware	-	100	50	100 *
7035	Supplies - Equipment R&M	-	250	100	250 *
7060	Supplies - Parking Lots	3,149	6,000	6,000	6,000 *
7140	Electricity	68,020	75,000	75,000	75,000 *
7320	Equipment < \$5,000	-	-	-	60,000 *
		71,168	81,350	81,150	141,350
<b>Capital Outlay</b>					
8100	Improvements	(1,764)	-	-	-
8205	Depreciation Expense - Business Type Activities	652,711	-	-	-
		650,947	-	-	-
<b>Fund Total: City Owned Parking Fund</b>		<b>899,451</b>	<b>399,000</b>	<b>362,850</b>	<b>448,050</b>

# 510 - City Owned Parking Fund

## 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Parking Deck Structural Inspections	25,000
Account: 6015 - Communication Services	Call One - Security Alarms	12,500
Account: 6025 - Administrative Services	Mobile Pay Fee	2,300
Account: 6125 - Bank & CC Fees	CC Processing Fees at Metro Square Terminals	5,100
Account: 6195 - Miscellaneous Contractual Services	Parking Machine Annual Service Fees	5,050
	Parking Maintenance	8,000
Account: 6305 - R&M Equipment	Repairs to Fare Boxes, Etc.	750
Account: 6315 - R&M Buildings & Structures	Parking Structure Repair and Maintenance-TIF 1	200,000
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
	Parking Lot Seal Coating and Striping	16,000
	Repairs to Lighting, Restriping, Signage, Etc. (Lots 1,4,10)	3,000
Account: 7030 - Supplies - Tools & Hardware	Tools, Brooms	100
Account: 7035 - Supplies - Equipment R&M	Misc Maintenance Items	250
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	75,000
Account: 7320 - Equipment < \$5,000	Digital Parking System	60,000

**2023 Budget**  
**METRA LEASED PARKING FUND**

---

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	100,066	78,023	47,097	17,887	27,186	28,949
Revenues	126,656	40,966	19,582	50,000	38,088	40,000
Expenses	(112,183)	(35,376)	(29,493)	(46,850)	(26,325)	(42,540)
Transfers	(36,516)	(36,516)	(10,000)	(10,000)	(10,000)	-
<b>Ending Balance</b>	<b>78,023</b>	<b>47,097</b>	<b>27,186</b>	<b>11,037</b>	<b>28,949</b>	<b>26,409</b>

**Fund Overview**

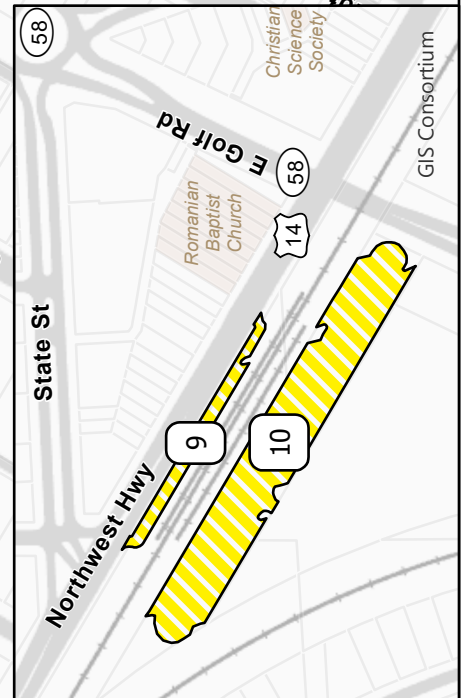
This fund accounts for the revenue and expenses associated with the maintenance of the parking lots leased from the Union Pacific Railroad and used exclusively for commuter parking (see attached map). Revenue is generated from daily commuter charges. Current rates are \$2.00 per day. Fares are collected through the use of automated parking debit card machines. Maintenance (e.g. snow removal) and revenue collection is conducted by the Public Works and Engineering Department. Enforcement is conducted by the Police Department.

# Downtown Parking Locations

Lot Number	Lot Name	Number of Spaces	Type
1	Civic Center Deck	176	Lot
2	Graceland-Prairie	79	Garage
3A	Ellinwood Library	47	Lot
3B	Ellinwood Library	50	Lot
4	Prairie	27	Lot
5	Ellinwood East Commuter Lot	93	Lot
6	Miner East Commuter Lot	23	Lot
7	Miner City Hall Lot	50	Lot
8	Miner West Commuter	84	Lot
9	Cumberland North	30	Lot
10	Cumberland South	236	Lot
11	Library	424	Garage
12	Metropolitan Square Garage	471	Garage

**Ownership**

- City of Des Plaines
- UP/Metra



## 520 - Metra Leased Parking Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Charges for Services</b>					
4665	Parking Fees	19,582	50,000	38,088	40,000 *
		19,582	50,000	38,088	40,000
<b>Fund Total: Metra Leased Parking Fund</b>		<b>19,582</b>	<b>50,000</b>	<b>38,088</b>	<b>40,000</b>

---

# 520 - Metra Leased Parking Fund

## 2023 Revenue Budget Justification Worksheet

---

G/L Account Number	Transaction	Total
Account: 4665 - Parking Fees	Cumberland - 266 Spaces	40,000

## 520 - Metra Leased Parking Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b><u>Insurance</u></b>					
5535	Property & Liability Insurance	410	390	390	180
		410	390	390	180
<b><u>Contractual Services</u></b>					
6015	Communication Services	-	600	-	500 *
6025	Administrative Services	912	1,500	1,575	2,500
		912	2,100	1,575	3,000
<b><u>Other Services</u></b>					
6125	Bank & CC Fees	1,720	12,500	3,800	7,500 *
6195	Miscellaneous Contractual Services	5,440	3,360	3,360	3,360 *
		7,160	15,860	7,160	10,860
<b><u>Repairs and Maintenance</u></b>					
6305	R&M Equipment	-	500	500	500 *
6320	R&M Parking Lots	13,414	3,500	3,500	3,500 *
		13,414	4,000	4,000	4,000
<b><u>Commodities</u></b>					
7060	Supplies - Parking Lots	9	2,000	2,000	2,000 *
7140	Electricity	1,162	4,000	1,200	4,000 *
		1,171	6,000	3,200	6,000
<b><u>Other Expenses</u></b>					
7540	Land Lease	6,426	18,500	10,000	18,500
		6,426	18,500	10,000	18,500
<b><u>Capital Outlay</u></b>					
8205	Depreciation Expense - Business Type Activities	910	-	-	-
		910	-	-	-
<b><u>Other Financing Uses</u></b>					
9100	Transfer to General Fund	5,000	5,000	5,000	-
9500	Transfer to Water/Sewer Fund	5,000	5,000	5,000	-
		10,000	10,000	10,000	-
<b>Fund Total: Metra Leased Parking Fund</b>		<b>40,403</b>	<b>56,850</b>	<b>36,325</b>	<b>42,540</b>

## 520 - Metra Leased Parking Fund

### 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6015 - Communication Services	Broadband Card for Metra Security Cameras	500
Account: 6125 - Bank & CC Fees	CC Processing Fees at Cumberland at Downtown Metra	7,500
Account: 6195 - Miscellaneous Contractual Services	Annual Parking Machine Service Fees (\$840 per unit)	3,360
Account: 6305 - R&M Equipment	Repairs to Equipment	500
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	1,000
Account: 7140 - Electricity	ComEd - Lights (Acct #52227-30006)	4,000



**2023 Budget**  
**RISK MANAGEMENT FUND**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	1,108,747	1,053,987	1,456,192	1,816,168	1,825,823	2,356,757
Revenues	2,627,909	2,778,681	2,550,604	2,664,917	2,556,285	2,503,542
Expenses	(2,682,669)	(2,376,476)	(2,180,973)	(2,552,809)	(2,025,351)	(2,511,980)
Transfers	-	-	-	-	-	-
<b>Ending Balance</b>	<b>1,053,987</b>	<b>1,456,192</b>	<b>1,825,823</b>	<b>1,928,276</b>	<b>2,356,757</b>	<b>2,348,319</b>

**Fund Overview**

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 most recently completed fiscal year data is used to establish this information and to determine new allocation numbers and charges for the budget.

The City is a member of one municipal insurance pool for risk management: MICA. The City joined the Municipal Insurance Cooperative Agency (MICA) in 1998. Currently there are 23 members including Des Plaines that participate in the cooperative. MICA manages and funds first party property losses, third party liability claims, workers' compensation claims, cyber liability claims and public officials' liability claims of its members. MICA provides \$2,000,000 of coverage after a \$1,000 deductible with excess coverage of \$15,000,000. The City pays an annual premium to MICA based upon the City's share of liability exposure and prior experience within the pool to cover potential claims to the total loss aggregate. Amounts paid into the pool in excess of claims for any coverage year can be returned to the members in the form of a dividend in subsequent periods. To date the City of Des Plaines has received over \$1 million of dividends from MICA. The City records such dividends as miscellaneous revenue in the Risk Management Fund in the year in which they are received. Beginning in 2018, the City has obtained excess coverage through MICA which was previously provided through the HELP Pool.

The total MICA contribution is allocated amongst its members. Of that contribution, MICA members are allocated based on their own loss history and exposures. 67% (2/3) of the member contribution is allocated to the loss experience, and 33% (1/3) is allocated to the exposures. 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.

**2023 Budget**  
**RISK MANAGEMENT**

---

**PERSONNEL EXHIBIT**

Department: Risk Management		Div: Risk Management		Div. No: 600-00
Title	Authorized Positions			
	2021 Budget	2022 Budget	2023 Budget	
Part-Time Risk Management Technician	<u>0.75</u>	<u>0.00</u>	<u>0.00</u>	
Total Full Time Equivalent (FTE) Employees:	0.75	0.00	0.00	

## 600 - Risk Management Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Miscellaneous Revenues</b>					
4800	Reimb Liability Claims	32,607	30,000	35,000	30,000 *
4805	Reimb Work Comp Lost Time Claim	44,432	55,000	25,000	55,000 *
		77,038	85,000	60,000	85,000
<b>(Sources)/Uses of Revenues</b>					
4882	Transfer in Insurance P&L	700,000	700,190	700,190	701,440 *
4883	Transfer in Insurance W/C	1,773,566	1,879,727	1,796,095	1,717,102 *
		2,473,566	2,579,917	2,496,285	2,418,542
<b>Fund Total: Risk Management Fund</b>		<b>2,550,604</b>	<b>2,664,917</b>	<b>2,556,285</b>	<b>2,503,542</b>

---

## **600 - Risk Management Fund**

### **2023 Revenue Budget Justification Worksheet**

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 4800 - Reimb Liability Claims	Reimbursement from MICA for Self-Insured Losses	30,000
Account: 4805 - Reimb Work Comp Lost Time Claim	Reimbursement from MICA for WC Claims Paid	55,000
Account: 4882 - Transfer in Insurance P&L	Internal Service Charge Based on Expenditures	701,440
Account: 4883 - Transfer in Insurance W/C	Based on Projected Salary Increases and Rates	1,717,102

## 600 - Risk Management Fund

### 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Other Employee Costs</b>					
5310	Membership Dues	-	1,067	1,067	1,067 *
5320	Conferences	-	500	500	500 *
5325	Training	17,134	20,000	18,500	50,000
5335	Travel Expenses	-	500	-	500 *
5340	Pre-Employment Testing	321	1,500	1,250	1,500 *
5345	Post-Employment Testing	15,983	22,000	17,500	17,000 *
		33,438	45,567	38,817	70,567
<b>Insurance</b>					
5540	MICA Premium	2,043,226	2,209,917	1,785,534	1,964,088 *
5545	MICA Deductible	16,503	50,000	23,500	50,000 *
5550	Excess Insurance	8,322	17,325	16,500	17,325 *
5555	Workers' Comp Expense	-	25,000	10,000	25,000 *
5565	Claims Administration Fee	-	2,500	1,000	2,500 *
5570	Self Insured P&L Expense	24,155	75,000	17,500	75,000 *
		2,092,206	2,379,742	1,854,034	2,133,913
<b>Contractual Services</b>					
6000	Professional Services	36,700	62,500	62,500	122,500 *
6005	Legal Fees	18,629	30,000	35,000	30,000 *
		55,329	92,500	97,500	152,500
<b>Other Services</b>					
6195	Miscellaneous Contractual Services	-	5,000	5,000	5,000 *
		-	5,000	5,000	5,000
<b>Other Expenses</b>					
7550	Miscellaneous Expenses	-	30,000	30,000	150,000 *
		-	30,000	30,000	150,000
<b>Fund Total: Risk Management Fund</b>		<b>2,180,973</b>	<b>2,552,809</b>	<b>2,025,351</b>	<b>2,511,980</b>

## 600 - Risk Management Fund 2023 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	National Safety Council	67
	Public Risk Management Association	1,000
Account: 5320 - Conferences	Illinois Self-Insured Association Nuts & Bolts Conference	500
Account: 5335 - Travel Expenses	Hotel & Mileage	500
Account: 5340 - Pre-Employment Testing	Department of Transportation DOT Clearinghouse Query	1,500
Account: 5345 - Post-Employment Testing	Fitness for Duty	10,000
	Random Drug Testing	2,000
	Substance Abuse Program	5,000
Account: 5540 - MICA Premium	Premium Increase Based on Experience (5% Increase)	1,964,088
Account: 5545 - MICA Deductible	City Liability for 1st \$1,000 on each claim - 50 Claims	50,000
Account: 5550 - Excess Insurance	Marsh Additional Premiums	8,500
	Tank Liability Coverage	8,825
Account: 5555 - Workers' Comp Expense	2nd Injury Loss Fund Payment to IL - % of pre-MICA WC	1,000
	Indemnity and Medical for 3 Pre-MICA Claims	24,000
Account: 5565 - Claims Administration Fee	Cambridge Fee for Unemployment Claims	2,500
Account: 5570 - Self Insured P&L Expense	Payment for Damages	75,000
Account: 6000 - Professional Services	Rebound - Citywide	45,000
	Risk Management Services	75,000
	Risk Management Training Programs	2,500
Account: 6005 - Legal Fees	Legal Fees	30,000
Account: 6195 - Miscellaneous Contractual Services	Safety Incentive Program	5,000
Account: 7550 - Miscellaneous Expenses	Safety Projects	150,000

**2023 Budget**  
**HEALTH BENEFITS FUND**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Beginning Balance	3,700,653	4,042,482	2,928,232	2,767,637	3,380,271	3,197,460
Revenues	7,689,797	7,881,911	7,872,931	10,236,747	9,892,924	8,617,857
Expenses	(7,347,968)	(8,996,161)	(7,420,892)	(10,495,301)	(10,075,735)	(8,810,354)
Transfers	-	-	-	-	-	-
<b>Ending Balance</b>	<b>4,042,482</b>	<b>2,928,232</b>	<b>3,380,271</b>	<b>2,509,083</b>	<b>3,197,460</b>	<b>3,004,963</b>

**Fund Overview**

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.

The City offers medical insurance, dental insurance, optical insurance, term life insurance, voluntary life insurance and an employee assistance program. Employees and elected officials (and their qualified spouses and dependents) currently pay 7% to 20% of their monthly medical, dental and optical insurance premiums. The specific amount varies based upon their individual elections and which structure group an individual is included in. All participating retirees pay 100% of their respective plan option monthly premiums.

Starting in 2014 the City began offering a Medicare supplement option outside of the City's health insurance plan for the Medicare-eligible retirees (i.e. 65 and older). This is administered by Benistar and brokered through Gallagher.

Since June 1, 2003, the City has been a member of the Intergovernmental Personnel Benefit Cooperative (IPBC), a municipal pool consisting of over 142 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 ExpressScripts 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 \$35,000 to \$500,000. The City continues to eliminate underutilized and unsustainable benefit options and restructure other benefits to create a balance between what is financially responsible and meets the needs of our employees.

**Monthly Premium Increases:**

<b>Insurance Plans</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
PPO (Options 2-3)	3%	2% and 7%	2% and 7%	2%	11%	4.5%	-5.7%
HMO	4%	3%	3%	2%	5.5%	0%	-0.3%
Dental Option 1	3%	5%	5%	3%	0%	6%	-7.2%
Dental Option 2	3%	5%	5%	3%	N/A	N/A	N/A
Optical	N/A	N/A	0%	2%	-9%	0%	-4%

## 610 - Health Benefits Fund

### 2023 Revenue Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b>Miscellaneous Revenues</b>					
4760	Medical PPO Employer	4,517,327	5,652,589	5,445,271	4,989,404
4762	Medical PPO Employee	341,939	425,464	409,859	375,547
4764	Medical PPO Retiree	764,108	1,188,329	1,200,665	1,083,805 *
4766	Medical PPO ERI	-	424,720	424,720	-
4770	Medical HMO Employer	1,233,560	1,362,716	1,257,587	1,087,676
4772	Medical HMO Employee	98,943	102,570	94,657	81,868
4774	Medical HMO Retiree	196,593	184,268	184,268	276,377
4776	Medical Employee ERI	-	51,619	51,619	-
4780	Dental Program Employer	338,010	415,220	397,622	348,992
4782	Dental Program Employee	46,458	56,621	54,221	47,590
4786	Dental Program - Retiree	153,574	168,068	168,068	122,743
4787	Vision Program - Retiree	4,993	5,283	5,283	4,541
4788	Vision Insurance Program - Employer	27,912	30,499	30,977	28,183
4789	Vision Insurance Program - Employee	7,010	7,624	7,744	7,046
4790	Life Insurance Program Employer	26,222	29,155	36,946	36,283 *
4792	Life Insurance Program Employee	116,282	132,002	123,417	127,802 *
		7,872,932	10,236,747	9,892,924	8,617,857
<b>Fund Total: Health Benefits Fund</b>		<b>7,872,932</b>	<b>10,236,747</b>	<b>9,892,924</b>	<b>8,617,857</b>



---

# 610 - Health Benefits Fund

## 2023 Revenue Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 4764 - Medical PPO Retiree	Medical PPO PSEBA Differential Contributions	17,393
	Medical PPO Retiree Contributions	1,066,412
Account: 4790 - Life Insurance Program Employer	Basic Life Insurance	36,283
Account: 4792 - Life Insurance Program Employee	Supplemental & Dependent Life	127,802

# 610 - Health Benefits Fund

## 2023 Budget Worksheet

Account Number	Description	2021 Actual Amount	2022 Adopted Budget	2022 Projected Amount	2023 Adopted Budget
<b><u>Insurance</u></b>					
5500	PPO Insurance Premiums	4,854,880	6,078,053	5,855,130	5,364,951
5501	PPO Insurance Premiums - Retiree	900,795	1,188,329	1,200,665	1,083,805
5505	HMO Insurance Premiums	1,294,598	1,465,286	1,352,244	1,169,544
5506	HMO Insurance Premiums - Retiree	208,499	184,268	184,268	276,377
5510	Dental Insurance Premiums	394,603	471,841	451,843	396,582
5511	Dental Insurance Premiums - Retiree	156,404	168,068	168,068	122,743
5513	Vision Insurance Premiums	35,157	38,124	38,721	35,229
5514	Vision Insurance Premiums - Retiree	4,987	5,283	5,283	4,541
5515	Life Insurance Premiums	148,501	161,157	160,363	164,085
5525	Early Retirement Incentive	(5,738)	476,339	476,339	-
5530	Employee Assistance Program	-	3,200	-	-
5575	IPBC Reserve	(587,707)	-	-	-
		7,404,978	10,239,948	9,892,924	8,617,857
<b><u>Contractual Services</u></b>					
6000	Professional Services	-	22,500	-	7,500 *
		-	22,500	-	7,500
<b><u>Other Services</u></b>					
6195	Miscellaneous Contractual Services	15,914	34,500	19,632	31,500 *
		15,914	34,500	19,632	31,500
<b><u>Subsidies and Incentives</u></b>					
6525	Subsidy - Transfer to PSEBA	-	198,353	163,179	153,497
		-	198,353	163,179	153,497
<b>Fund Total: Health Benefits Fund</b>		<b>7,420,892</b>	<b>10,495,301</b>	<b>10,075,735</b>	<b>8,810,354</b>

---

# 610 - Health Benefits Fund

## 2023 Budget Justification Worksheet

---

<b>G/L Account Number</b>	<b>Transaction</b>	<b>Total</b>
Account: 6000 - Professional Services	GASB 45 Analysis	7,500
Account: 6195 - Miscellaneous Contractual Services	Annual Health & Benefits Administration Fee	12,000
	COBRA Administration, Discovery Benefits	15,000
	EAP	4,500

Page Intentionally Left Blank

## 2023 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 used 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 within 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.

**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

## 2023 Budget

# GLOSSARY

---

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 Program 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 Program 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 and/or construction of major capital facilities (other than those financed by proprietary 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 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.

## 2023 Budget

# GLOSSARY

---

**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.

**Component 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 are usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation.

**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.

**Deficit:** The excess of expenditures or expenses over revenues or income during a single accounting period.

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

## 2023 Budget

# GLOSSARY

---

**Depreciation:** (1) Expiration of 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 county's 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, good or service. For budget purposes, the term expenditure applies to all costs or expected commitments.

**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 of a period for recording financial transactions. The City of Des Plaines defines 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.



## 2023 Budget

# GLOSSARY

---

**Forfeiture:** The automatic loss of cash or other property as a penalty for not complying with legal provisions and/or 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.

**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.

## 2023 Budget

# GLOSSARY

---

**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 agency 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, in a home rule municipality, 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 officers and firefighters) 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 salaries 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.

## 2023 Budget

# GLOSSARY

---

**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.

**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.

## 2023 Budget

# GLOSSARY

---

**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 400) 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, 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 with 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.

## 2023 Budget

# GLOSSARY

---

**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 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.

## 2023 Budget

# GLOSSARY

---

**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.

**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.



1420 Miner Street • Des Plaines, Illinois 60016