



FY 2024 ANNUAL BUDGET

Delivering on our Strategic Goals





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.



2024 ANNUAL BUDGET

ELECTED OFFICIALS & CITY COUNCIL

- Mayor—Andrew Goczkowski
- City Clerk—Jessica M. Mastalski
- Ward 1—Mark A. Lysakowski
- Ward 2—Colt Moylan
- Ward 3—Sean Oskerka
- Ward 4—Dick Sayad
- Ward 5—Carla Brookman
- Ward 6—Mark Walsten
- Ward 7—Patsy Smith
- Ward 8—Mike Charewicz

ADMINISTRATION

- City Manager—Michael G. Bartholomew
- Assistant City Manager/Director of Finance—Dorothy Wisniewski
- Chief of Police—David Anderson
- Fire Chief—Daniel Anderson
- Director of Public Works & Engineering—Timothy Oakley
- General Counsel—Peter Friedman, Elrod Friedman LLP



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Des Plaines
Illinois**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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Honorable Mayor and Members of the City Council,

I am pleased to present the 2024 Annual Budget. This balanced budget is \$194.5M and represents an 11.73% increase from last fiscal year's budget.

Even with the challenges of increased pension obligations and an overall increase in costs from both the operational and capital side, 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.

Annually, the City continues to adapt from both a financial and operational standpoint. The budget-reduction measures implemented over the past three 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 that was created by the Covid-19 pandemic.

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

The 2024 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 2022) serve as the foundation for all annual budgets, and this one is no different.

The major components of the **2024 Annual Budget** include:

- **0%** increase in the property tax levy over the prior year's tax extension. The average annual levy increase over the last 10 years has been 0.91%.
- **\$2.1M** 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.
- **\$23.2M** dedicated to reserves. The City has maintained a 25% Fund Balance for 14 consecutive years excluding 2024, in alignment with Council's financial policies that aim to preserve the City's financial strength.
- **\$52M** in capital improvements/investments (street, alley, water, sewer, facilities, IT and equipment improvements, etc.) with no bond issues planned for 2024. Included in the \$52M total investment, \$12.7M is allocated to the City's water/sewer system improvements; \$8M is allocated to street improvements, and \$22.5M is assigned to City facilities in support of Council's strategic goal of Infrastructure & Mobility.
- **\$21.7M** in new budget requests from departments (out of the total of \$27.5M requested) that align with the City Council's strategic goals.

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- **\$9.8M** in federal and state grants will be invested in various projects, including:
 - **\$4.1M** for Phase 5 of the FEMA property buyouts
 - **\$3.1M** for the S-Curve Pedestrian Underpass
 - **\$1M** for the Craig Manor Subdivision Drainage Improvements
 - **\$1M** for the City Sewer Lining Project
 - **\$500K** for the Illinois District 55 Street Resurfacing
 - **\$110K** for the Devon Ave. Sidepath
- Continued cost-savings and cost-avoidances from the following projects:
 - **\$50,000** initial annual savings from City-wide wireless network investment. The 2024 budget allocates \$129,000 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.
 - As of September 2023, **\$15.4M** total saved since 2016 from the completion of the Northwest Water Commission infrastructure improvement. Total investment was \$8.8M.
 - **\$2.8M** projected savings over a 10-year period from the City's water meter replacement project, which is 97% 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 2023 with the final phase completion in 2024.

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 2024 operating and capital budgets.

Respectfully Submitted,



Michael G. Bartholomew
City Manager

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2024 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

2024 FOCUS

The City's 2024 budgetary focus continues to be long-term financial stability. In the past several years, there have been minimal tax increases to residents, and the 2024 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 fourteen 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 2023, 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.

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DES PLAINES RESIDENTS

MAYOR AND CITY COUNCIL



Andrew Goczowski
Mayor



Mark Lysakowski
Alderman - Ward 1



Coit Moylan
Alderman - Ward 2



Sean Oskerka
Alderman - Ward 3



Dick Sayad
Alderman - Ward 4



Carla Brookman
Alderman - Ward 5



Mark Waisten
Alderman - Ward 6



Patsy Smith
Alderman - Ward 7



Mike Charewicz
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
Currently Vacant



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
Currently Vacant



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

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.

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.

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.

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

June 22	Staff budget kick-off. Budget Team transmits budget memo with preliminary targets.
August 9	Departments submit budget to Budget Team inclusive of goals and accomplishments.
August 10–18	Initial review of budget requests by Budget Team.
August 22–25	Budget Team reviews with Departments and conducts follow-up as needed.
August 29–31	Follow-up meetings with Departments (if necessary).
September 29	Submit Proposed 2024 Budget document to City Council for review.
October 12	City Council Budget Review meeting —Introduction & Overview. General Fund: Elected Office, City Manager, Finance, CED, Public Works & Engineering, Police, EMA, Fire, and BFPC.
October 18	City Council Budget Review meeting —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.
October 26	City Council Budget Review meeting —Final Review (as needed).
November 6–13	Publication of Property Tax Levy. Public Hearing Notice (required between 7 and 14 days prior to hearing).
November 6	Tax Levy Resolution submitted to City Council (required by State law, not less than 20 days prior to the adoption of the tax levy).
November 20	City Council Budget Review meeting —Final Approval.
November 20 & December 4	Public Hearing on Tax Levy 1st & 2nd Reading of Tax Levy Ordinance (Must be filed with County Clerk by 12/26/23).
First Qtr 2024	Annual Appropriation Ordinance filed. Public notice required, not less than 10 days prior to Public Hearing.

BUDGET PROCESS CALENDAR

Task	Assigned Group	2023							2024		
		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 2024 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 st 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 nd 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

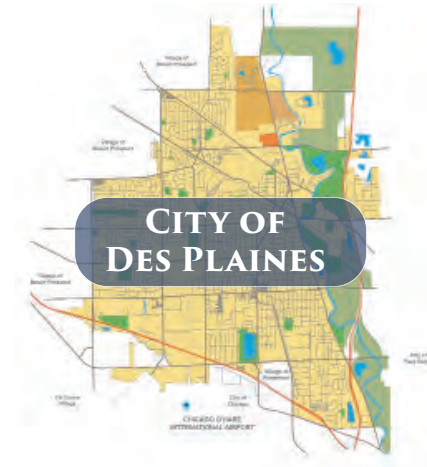


COMMUNITY PROFILE

ABOUT DES PLAINES

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.



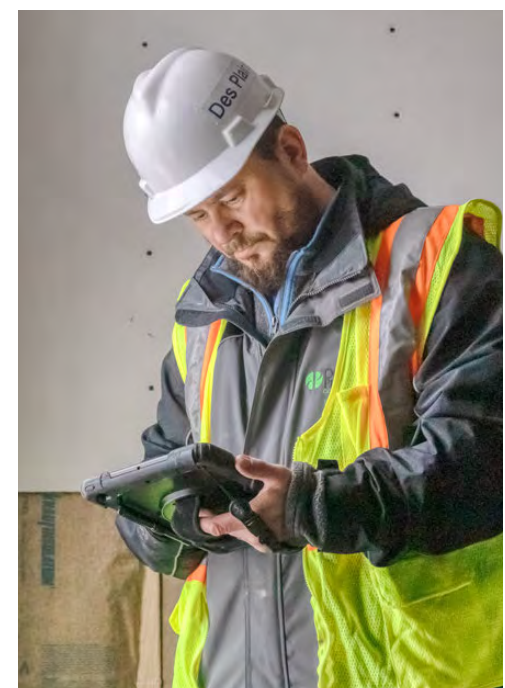
CITY GOVERNMENT

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



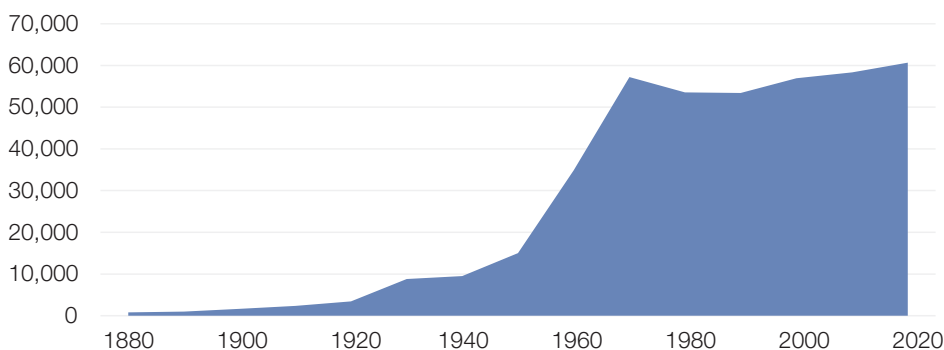
Des Plaines is home to 60,675 people (U.S. Census Bureau, 2020). As of 2020, Des Plaines is at its highest population ever, growing by 2,311 people since the last Census, a 3.96% increase. This is good news for the City as it opens up opportunities for additional state and federal resources. Below is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

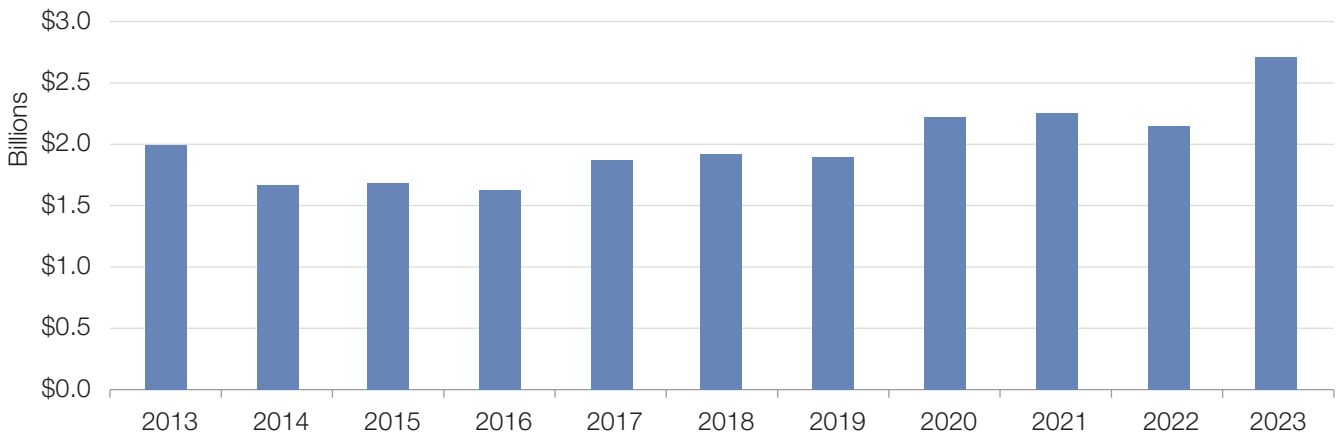
DES PLAINES POPULATION



LAND USE & VALUE

In 2023, the value of property in Des Plaines had an equalized assessed value (EAV) of \$2.70B, an increase of \$512M from the prior year. This is a 23.4% increase from the prior year.

TREND IN EQUALIZED ASSESSED VALUATIONS



GENERAL LAND USE

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

- Single-Family Residential: 33.2%
- Multi-Family Residential: 2.3%
- Commercial: 7.0%
- Industrial: 9.6%
- Institutional: 9.5%
- Mixed Use: 0.1%
- Transportation and Other: 27.2%
- Open Space: 9.3%
- Vacant and Mixed Use: 1.6%

Source: Chicago Metropolitan Agency for Planning Analysis of the 2018 Land Use Inventory

CONSTRUCTION ACTIVITY

In 2022, the City's Department of Community & Economic Development issued 3,014 permits with a total estimated value of \$104,671,067.

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, 2022.

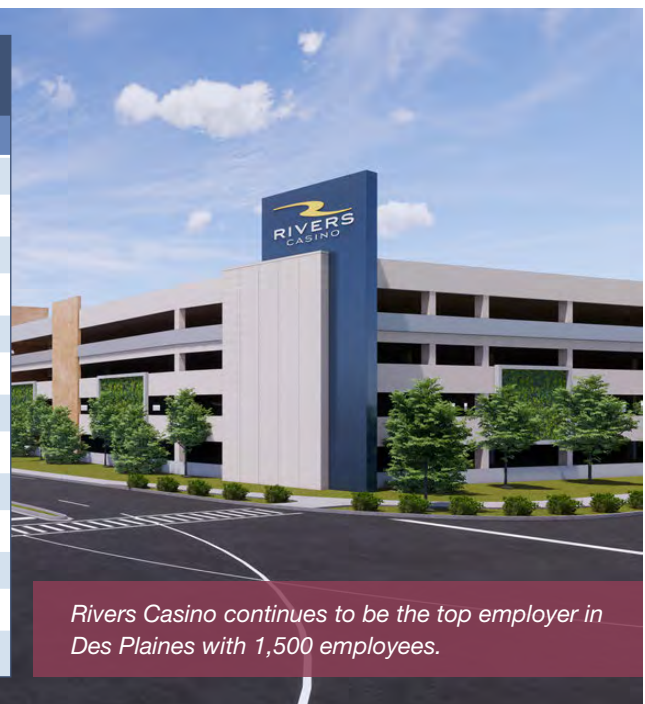
Year	No. of Single-Family	Value	No. of Multi-Family	Value	Misc. Value	Total Value
2012	2	1,153,000	4	2,860,000	25,981,000	29,994,000
2013	3	1,424,000	7	5,459,000	33,080,650	39,963,650
2014	4	2,312,000	-	-	90,188,000	92,500,000
2015	9	5,384,000	-	-	50,961,000	56,345,000
2016	28	9,083,986	2	7,915,289	74,644,185	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
2022	11	3,642,000	-	-	101,029,067	104,671,067

Year-End Statistical Report, Community and Economic Development Department, Building and Code Enforcement Division, 2012-2022

PRINCIPAL EMPLOYERS

Business	Employees
Rivers Casino	1,500
Universal Oil Products	1,300
Oakton Community College	1,200
Kalavara Inc.	1,000
Lifesource Blood Service	749
Sysco Food Services	729
Acuity Brands Lighting Inc.	701
Family Behavioral Health Clinic	650
AMITA Health Holy Family Medicine	606
Abbott Molecular Inc.	500
Warehouse Direct	400
United Displaycraft	250

*Data Source: Data Axle Reference Solution and Direct Reporting



Rivers Casino continues to be the top employer in Des Plaines with 1,500 employees.

STRATEGIC PLAN & 2024 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 2024 Budget priorities align with the goals in the Strategic Plan as follows:



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

- Phase I engineering of Algonquin Rd. separation
- Oakton train station future development TIF District
- Revitalized business assistance program

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

- Completion of the police station addition
- Fire Station 62 design
- Additional funding for street resurfacing
- Funding for water main replacement

PROPERTY TAX SUMMARY

WHERE DO YOUR PROPERTY TAXES GO?



*Based on a 2022 Tax Bill (payable in 2023) for a Maine Township property owner.

MAINE TOWNSHIP PROPERTY TAXES



Total Annual Property Taxes: \$2,000
 Annual Property Taxes Paid to Des Plaines: \$212.02
 (\$17.67/month to Des Plaines)



Total Annual Property Taxes: \$4,000
 Annual Property Taxes Paid to Des Plaines: \$424.04
 (\$35.34/month to Des Plaines)



Total Annual Property Taxes: \$6,000
 Annual Property Taxes Paid to Des Plaines: \$636.06
 (\$53.01/month to Des Plaines)

Over the last 10 years, the City has collected only 12 cents (on average) for every \$1.00 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 2022 tax bill (paid in 2023) presented in detail below, which is representative of an average bill for a property owner in Maine Township, includes taxes that support sixteen different jurisdictions.¹

MAINE TOWNSHIP²

Taxing Jurisdiction	Tax Amount	Tax Rate	Percent of Tax Bill
NW Mosquito Abatement	5.55	0.009	0.10%
Water Reclamation District	230.51	0.374	4.25%
Des Plaines Park District	269.34	0.437	4.97%
Oakton College District	136.21	0.221	2.51%
High School District 207	1,515.55	2.459	27.94%
School District 62	2,156.53	3.499	39.76%
Des Plaines Library	143.60	0.233	2.65%
City of Des Plaines	575.03	0.933	10.60%
Road & Bridge Maine	28.97	0.047	0.53%
Maine General Assistance	8.01	0.013	0.15%
Town of Maine	39.45	0.064	0.73%
Forest Preserve District	49.92	0.081	0.92%
Consolidated Elections	-	0.000	0.00%
County of Cook	152.85	0.248	2.82%
Cook County Public Safety	65.33	0.106	1.20%
Cook County Health Facilities	47.46	0.077	0.87%
Total	\$ 5,424.31	8.801	100.00%

The 2022 tax bill (paid in 2023) presented in detail below, which is representative of an average bill for a property owner in Elk Grove Township, includes taxes that support sixteen different jurisdictions.³

ELK GROVE TOWNSHIP⁴

Taxing Jurisdiction	Tax Amount	Tax Rate	Percent of Tax Bill
NW Mosquito Abatement	5.55	0.009	0.11%
Water Reclamation District	230.51	0.374	4.51%
Mount Prospect Park District	337.13	0.547	6.60%
Harper CC Dist 512	252.69	0.410	4.95%
High School District 214	1,449.60	2.352	28.40%
School District 59	1,752.84	2.844	34.32%
Des Plaines Library	143.60	0.233	2.81%
City of Des Plaines	575.03	0.933	11.26%
Road & Bridge Elk Grove	7.40	0.012	0.14%
Elk Grove General Assistance	6.16	0.010	0.12%
Town of Elk Grove	30.82	0.050	0.60%
Forest Preserve District	49.92	0.081	0.98%
Consolidated Elections	-	0.000	0.00%
County of Cook	152.85	0.248	2.99%
Cook County Public Safety	65.33	0.106	1.28%
Cook County Health Facilities	47.46	0.077	0.93%
Total	\$ 5,106.89	8.286	100.00%

¹ Based on a 2022 Tax Bill (payable in 2023) for a Maine Township property owner.

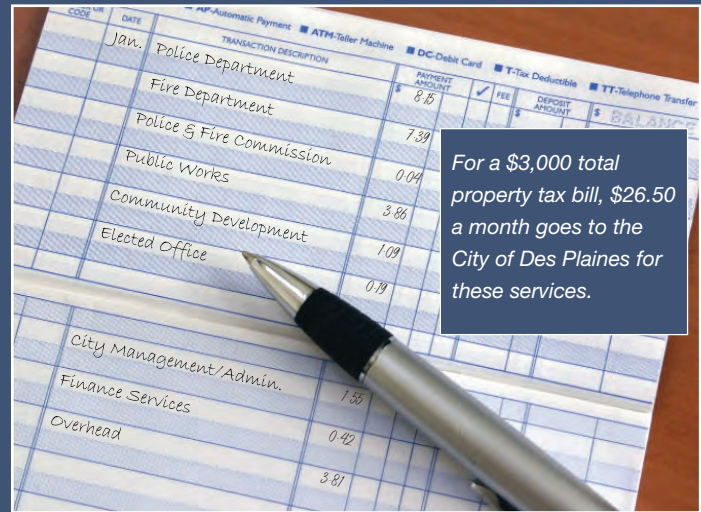
² The average bill is calculated using an equalized assessed value of about \$61.6K. This is the residential EAV divided by the number of homes as reported by the US Census Bureau.

³ Based on a 2022 Tax Bill (payable in 2023) for an Elk Grove Township property owner.

⁴ The average bill is calculated using an equalized assessed value of about \$61.6K. 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.⁵



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				\$ 212.02	\$ 318.03	\$ 424.04	\$ 530.05	\$ 636.06
Monthly Property Taxes Paid to Des Plaines				\$ 17.67	\$ 26.50	\$ 35.34	\$ 44.17	\$ 53.01
	2024 Adopted Budget	Monthly Budget	Percent of General Fund	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost
Elected Office	\$ 646,944	\$ 53,912	0.70%	\$ 0.12	\$ 0.19	\$ 0.25	\$ 0.31	\$ 0.37
City Manager Dept.	\$ 5,346,952	\$ 445,579	5.84%	\$ 1.03	\$ 1.55	\$ 2.06	\$ 2.58	\$ 3.09
Finance Dept.	\$ 1,445,273	\$ 120,439	1.58%	\$ 0.28	\$ 0.42	\$ 0.56	\$ 0.70	\$ 0.84
Police Dept.	\$ 28,150,713	\$ 2,345,893	30.74%	\$ 5.43	\$ 8.15	\$ 10.86	\$ 13.58	\$ 16.29
Fire Dept.	\$ 25,522,457	\$ 2,126,871	27.87%	\$ 4.92	\$ 7.39	\$ 9.85	\$ 12.31	\$ 14.77
Police & Fire Comm.	\$ 138,270	\$ 11,523	0.15%	\$ 0.03	\$ 0.04	\$ 0.05	\$ 0.07	\$ 0.08
Comm. Development	\$ 3,774,010	\$ 314,501	4.12%	\$ 0.73	\$ 1.09	\$ 1.46	\$ 1.82	\$ 2.18
Public Works Dept.	\$ 13,352,367	\$ 1,112,697	14.58%	\$ 2.58	\$ 3.86	\$ 5.15	\$ 6.44	\$ 7.73
Overhead Exp.	\$ 13,208,198	\$ 1,100,683	14.42%	\$ 2.55	\$ 3.81	\$ 5.09	\$ 6.37	\$ 7.62
Total	\$ 91,585,184	\$ 7,632,098	100.00%	\$ 17.67	\$ 26.50	\$ 35.33	\$ 44.18	\$ 52.97

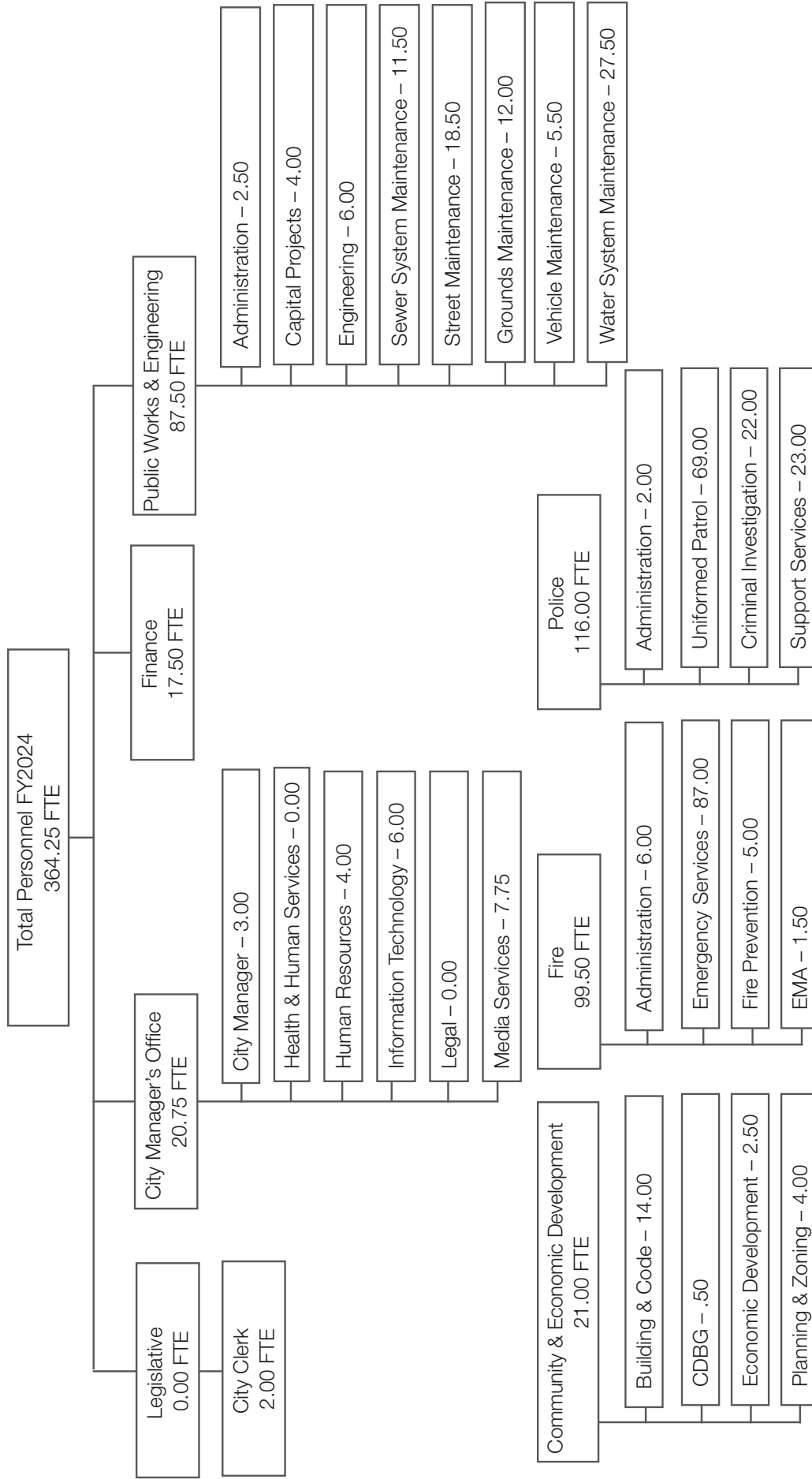
⁵ Based on a 2022 Tax Bill (payable in 2023) for a Maine Township property owner.

PROPERTY TAX LEVY

2023 PROPERTY TAX LEVY (COLLECTIONS TO OCCUR IN THE 2024 BUDGET)					
Purpose	2021 Tax Extension	2022 Tax Extension	2023 Tax Levy	Dollar Change 2023	Percent Change 2023
Corporate	8,435,904	8,435,904	8,317,254	(118,650)	-1.41%
Police Pension	8,550,506	8,729,719	8,678,115	(51,604)	-0.59%
Firefighter Pension	8,237,415	8,058,202	8,228,456	170,254	2.11%
Total City	\$ 25,223,825	\$ 25,223,825	\$ 25,223,825	\$ -	0.00%
Library	\$ 6,283,000	\$ 6,283,000	\$ 6,100,000	\$ 183,000	-2.91%
	\$ 31,506,825	\$ 31,506,825	\$ 31,323,825	\$ (183,000)	-0.58%



OPERATIONAL ORGANIZATIONAL CHART



*FTE = Full-Time
Equivalent Employees
FY2024

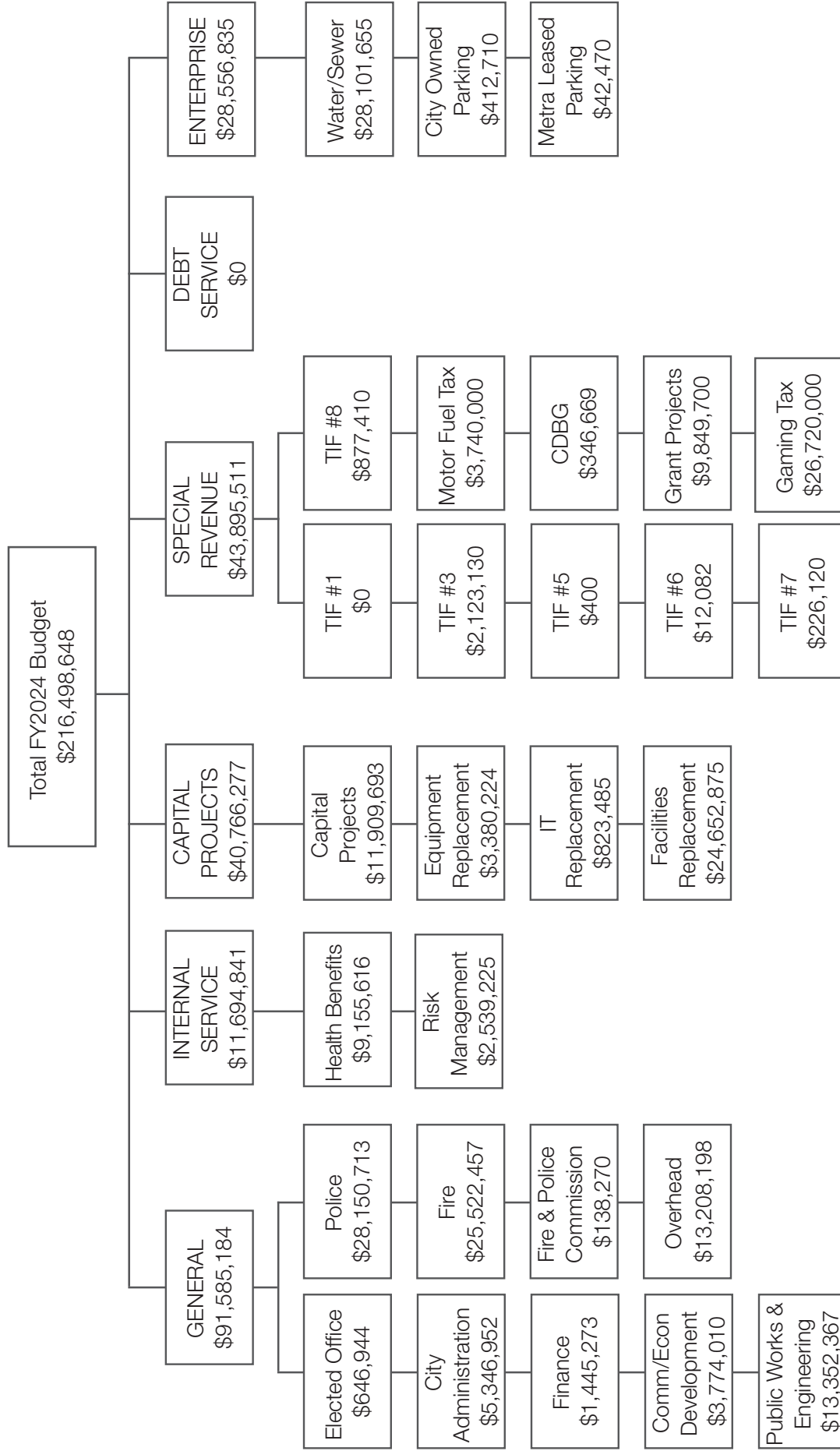
PERSONNEL SUMMARY

DEPARTMENT		FY2020 Authorized	FY2021 Authorized	FY2022 Authorized	FY2023 Budget	FY2024 Budget
CITY MANAGER'S OFFICE						
City Manager's Office	Full Time	2.00	2.00	3.00	2.00	3.00
	Part Time	0.50	0.75	0.75	0.75	-
Health & Human Services	Part Time	1.50	0.75	0.75	0.75	-
Human Resources	Full Time	4.00	4.00	4.00	4.00	4.00
	Part Time	0.75	0.75	-	-	-
Information Technology	Full Time	4.00	4.00	5.00	5.00	5.00
	Part Time	1.00	1.00	1.00	1.00	1.00
Media Services	Full Time	3.00	3.00	5.00	5.00	5.00
	Part Time	3.25	2.50	2.75	2.75	2.75
Legal	Full Time	1.00	1.00	-	-	-
	Part Time	0.50	0.50	-	-	-
CITY MANAGER'S OFFICE - TOTAL		Full Time	14.00	14.00	17.00	16.00
		Part Time	7.50	6.25	5.25	3.75
COMMUNITY AND ECONOMIC DEVELOPMENT (CED)						
Building/Code	Full Time	12.00	11.00	12.00	13.00	14.00
	Part Time	1.50	1.50	0.50	0.50	-
Economic Development	Full Time	1.00	1.00	1.00	1.50	2.50
Planning/Zoning	Full Time	3.25	3.25	3.25	3.00	4.00
	Part Time	0.50	0.50	-	-	-
CDBG	Full Time	0.75	0.75	0.75	0.50	0.50
CED - TOTAL		Full Time	17.00	16.00	17.00	18.00
		Part Time	2.00	2.00	0.50	-
ELECTED OFFICE						
Legislative	Full Time	1.00	1.00	-	-	-
	Part Time	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	-
ELECTED OFFICE - TOTAL		Full Time	3.00	3.00	2.00	2.00
		Part Time	0.75	0.50	0.50	-
EMERGENCY MANAGEMENT AGENCY (EMA)						
EMA	Full Time	1.00	-	-	-	-
	Part Time	0.50	-	-	-	-
EMA - TOTAL		Full Time	1.00	-	-	-
		Part Time	0.50	-	-	-
FINANCE						
Finance - General	Full Time	11.50	11.50	11.50	10.50	10.50
	Part Time	1.00	1.00	1.00	1.00	1.00
Finance - Water	Full Time	4.50	4.50	4.50	5.50	5.50
	Part Time	0.50	0.50	0.50	0.50	0.50
FINANCE - TOTAL		Full Time	16.00	16.00	16.00	16.00
		Part Time	1.50	1.50	1.50	1.50

PERSONNEL SUMMARY

DEPARTMENT		FY2020 Authorized	FY2021 Authorized	FY2022 Authorized	FY2023 Budget	FY2024 Budget
FIRE DEPARTMENT						
Administrative	Full Time	7.00	7.00	6.00	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	3.00	3.00	3.00	3.00
EMA	Full Time	-	-	1.00	1.00	1.00
	Part Time	-	0.50	0.50	0.50	0.50
FIRE - TOTAL	Full Time	96.00	96.00	96.00	96.00	96.00
	Part Time	2.75	3.50	3.50	3.50	3.50
POLICE						
Administration	Full Time	3.00	2.00	2.00	2.00	2.00
Uniformed Patrol	Full Time	70.00	70.00	70.00	69.00	69.00
Criminal Investigation	Full Time	22.00	19.00	19.00	20.00	22.00
Support Services	Full Time	24.00	21.00	21.00	23.00	23.00
POLICE - TOTAL	Full Time	119.00	112.00	112.00	114.00	116.00
PUBLIC WORKS AND ENGINEERING						
Administration	Full Time	2.25	2.00	2.00	2.00	2.50
	Part Time	-	-	-	-	-
Engineering - Capital Projects	Full Time	3.00	3.00	3.00	3.00	3.00
	Part Time	0.75	1.00	1.00	1.00	1.00
Engineering - General	Full Time	5.50	3.50	4.50	4.50	4.50
Sewer System Maintenance	Full Time	10.50	10.50	10.50	11.00	11.00
	Part Time	0.50	0.50	0.50	0.50	0.50
Street Maintenance	Full Time	16.50	17.00	16.00	16.00	16.00
	Part Time	2.50	2.50	2.50	2.50	2.50
Facilities/Grounds Maintenance	Full Time	8.00	8.00	10.00	11.00	11.00
	Part Time	1.00	1.00	1.00	1.00	1.00
Vehicle Maintenance	Full Time	5.50	5.00	5.00	5.00	5.00
	Part Time	0.50	0.50	0.50	0.50	0.50
Water - Engineering	Full Time	1.00	1.50	1.50	1.50	1.50
	Part Time	0.25	-	-	-	-
Water System Maintenance	Full Time	22.75	22.50	22.50	23.00	25.50
	Part Time	2.00	2.00	2.00	2.00	2.00
PUBLIC WORKS AND ENGINEERING - TOTAL	Full Time	75.00	73.00	75.00	77.00	80.00
	Part Time	7.50	7.50	7.50	7.50	7.50
TOTAL FULL AND PART TIME EMPLOYEES	Full Time	341.00	330.00	335.00	339.00	348.00
	Part Time	22.50	21.25	18.75	18.75	16.25
TOTAL FULL TIME EQUIVALENTS		363.50	351.25	353.75	357.75	364.25
CHANGE FROM PREVIOUS YEAR	Full Time	-	(11.00)	5.00	4.00	9.00
	Part Time	1.00	(1.25)	(2.50)	-	(2.50)

FINANCIAL ORGANIZATIONAL CHART



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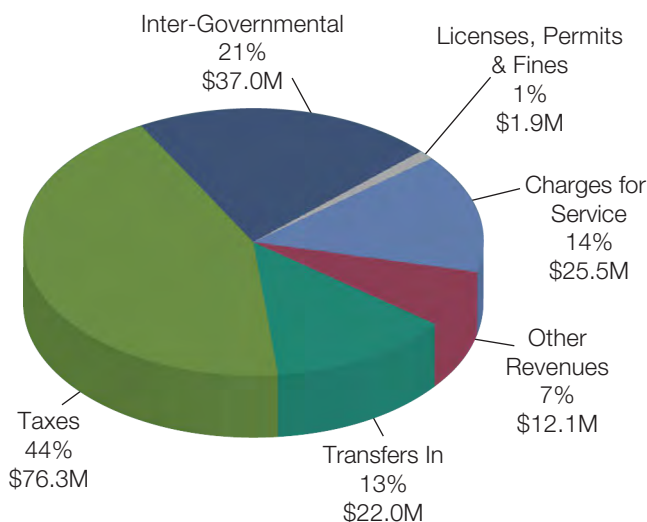
BUDGET RECAP

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.

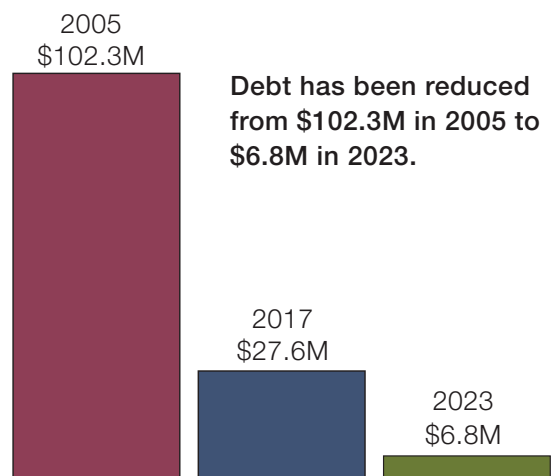
Some of the steps taken involved necessary reduction or postponement of expenses. These steps better positioned the City to meet the new economic realities of today and place the City on a path to long-term fiscal strength. Additionally, the City has focused on early debt payoff and refinancing opportunities. The 2024 Budget continues to be a conservative financial plan intended to hold-the-line on expenditures.

OVERVIEW OF TOTAL REVENUES

BUDGETED REVENUES BY CATEGORY



DEBT REDUCTION



Total revenues for all funds excluding transfers in the 2024 Budget are \$152.7M, which is a \$17.1M or 12.7% increase from the 2023 Budget figures. The budgeted 2024 General Fund operating revenues total \$69.3M, which is \$7.8M more than the 2023 Budget and \$12.2M or approximately 15.1% less than the actual 2022 revenue.

The total City property tax levy is \$25.2M, which is the same amount compared to the prior year’s property tax extension, or a 0% increase over the prior year.

Between the years of 2014 to 2023 (to be received in 2024), the Corporate Levy has decreased by 42.1%, while the costs of operations have increased by 19.9%. The ten-year average levy-over-extension (Cook County loss and cost amounts), including the proposed 2023 levy, is a decrease of 2.03%, and the levy-over-levy ten-year average annual increase is 0.91%. Over the last ten-year period, the Consumer Price Index increased by 22.9% 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 10.60% 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 2024 is budgeted at \$20.8M, which is \$3.5M more than the 2023 budgeted figures and \$2.8M less than the 2022 actual sales tax revenue received. The Home Rule Sales Tax is allocated equally between the General Fund and the Capital Projects Fund.

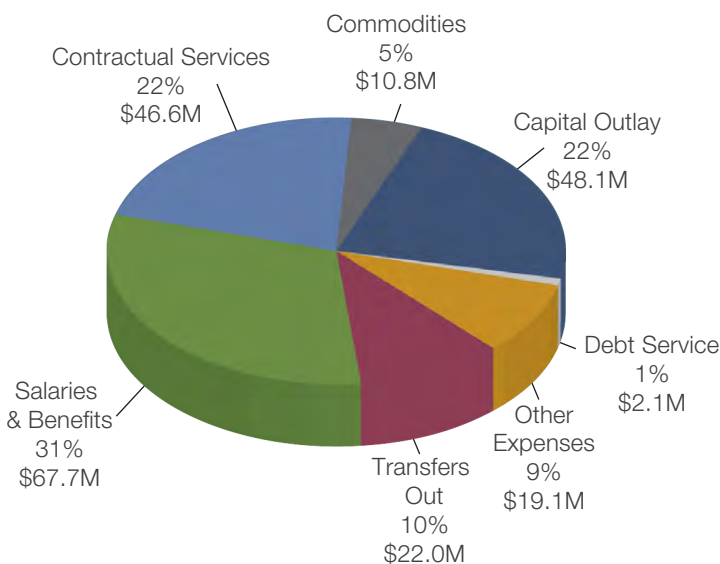
State income tax is based on a per-capita distribution. The budgeted amount for FY 2024 is \$7.8M which is approximately 11.24% less than the 2023 projected amount.

OVERVIEW OF TOTAL EXPENDITURES

While the City is taking a cautious and conservative approach toward spending, the total City expenditures budgeted for fiscal year 2024 excluding transfers is \$194.5M, a \$20.4M or 11.73% increase over the 2023 Budget amount. This increase is primarily attributed to the increased funding for water and sewer, facilities and capital improvements.

The 2024 Budget includes total General Fund (operating) expenditures of \$79.8M, a \$5.2M or 7% increase over 2023 budgeted General Fund expenditures. While the General Fund (operating) revenues for 2024 are projected at \$69.3M, 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.

BUDGETED EXPENDITURES BY CATEGORY





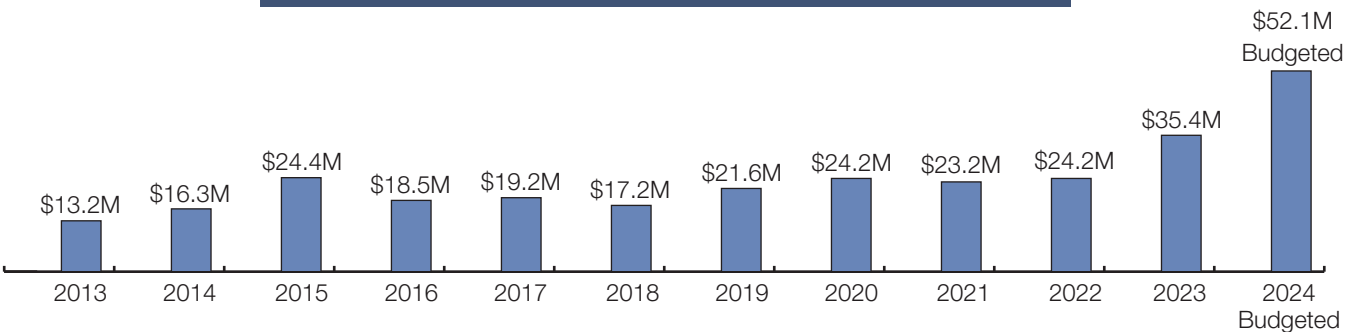
Significant General Fund expenditures include the following:

- City Hall Electrical Switchgear Replacement: \$1.1M
- Funding for a Planning Manager, Permit Technician, Police Intelligence Officer and Water Plant Operators: \$519K
- Business Assistance Restaurant Grants: \$500K
- Funding for Zoll One Program - Cardiac Monitors/Defibrillators: \$282K
- 769 Holiday Lane Low Slope Roof & Condenser Replacement: \$230K
- Tyler Technologies Logos ERP Hosted Environment: \$216K

Significant Non-General Fund expenditures include the following:

- Completion of the Police Station Addition: \$11.3M
- Facilities Roof and Repair Improvements: \$5.8M
- Accelerate Water Main Replacements & Lead Service Line Replacements: \$4.6M
- FEMA Phase 5 Hazard Mitigation: \$4.1M
- Craig Manor Subdivision Stormwater Drainage Improvements: \$3.0M
- Street Resurfacing: \$2.0M
- Fire Station 62 Design Services: \$850K

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
Governmental Funds							
General	X	X	X	X	X	X	X
Special Revenue Funds							
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				
Capital Projects Funds							
Capital Projects			X		X		
Equipment Replacement			X		X	X	X
IT Replacement		X	X				
Facilities Replacement			X		X		
Proprietary Funds							
Enterprise Funds							
Water/Sewer			X		X		
City-Owned Parking			X		X		
Metra-Leased Parking			X		X		
Internal Service Funds							
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 which 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	2023 Projected Ending Fund Balance (Deficit)	Transfers In	Budgeted Revenues	Budgeted Expenditures	Transfers Out	2024 Projected Ending Fund Balance (Deficit)	Fund Balance %
General Fund	74,089,819	72,000	69,338,095	79,835,184	11,750,000	51,914,730	
Nonspendable/ Restricted	24,459,927	-	-	-	-	24,721,266	
Assigned	18,200,000	-	-	-	-	4,000,000	
Unassigned	31,429,892	-	-	-	-	23,193,464	25.32%
TIF #1	-	-	-	-	-	-	
TIF #3	(1,941,705)	-	2,415,417	2,121,130	2,000	(1,649,418)	
TIF #5	65,125	-	159,175	400	-	223,900	
TIF #6	(18,688,975)	-	121,255	8,082	4,000	(18,579,802)	
TIF #7	(621,029)	-	414,735	208,120	18,000	(432,414)	
TIF #8	3,327,016	-	1,281,582	829,410	48,000	3,731,188	
Motor Fuel Tax	2,040,543	-	2,202,626	3,740,000	-	503,169	13.45%
CDBG	34,534	-	312,135	346,669	-	-	0.00%
Grant Projects	1,322,255	193,300	9,656,600	9,849,700	-	1,322,455	13.43%
Gaming Tax	31,786,317	-	27,050,000	16,720,000	10,000,000	32,116,317	120.20%
Debt Service	-	-	-	-	-	-	N/A
Capital Projects	8,647,248	-	6,176,643	11,716,393	193,300	2,914,198	24.47%
Equipment Replacement	4,719,295	2,000,000	67,500	3,380,224	-	3,406,571	100.78%
IT Replacement	423,928	750,000	1,500	823,485	-	351,943	42.74%
Facilities Replacement	15,537,028	14,000,000	347,125	24,652,875	-	5,231,278	21.22%
Water/Sewer	2,230,983	5,000,000	22,177,660	28,101,655	-	1,306,988	4.65%
City-Owned Parking	857,862	-	239,012	412,710	-	684,164	165.77%
Metra-Leased Parking	3,930	-	40,000	42,470	-	1,460	3.44%
Risk Management	3,629,907	-	1,695,303	2,539,225	-	2,785,985	109.72%
Health Benefits	3,587,844	-	9,074,586	9,155,616	-	3,506,814	38.30%
Total City Funds	131,051,925	22,015,300	152,770,949	194,483,348	22,015,300	89,339,526	

The General Fund is indicating a \$10.5M deficit for Fiscal Year (FY) 2024 (i.e. excluding transfers, projected revenues are less than projected expenditures). The unassigned fund balance is projected to be at 25.32% of annual expenditures at the end of fiscal year 2024, 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 56.68% of annual expenditures, \$24.7M of the fund balance is restricted as it is loaned to TIF districts to pay for their expenses as well as timing of grant related projects that will be reimbursed after the expenditure is incurred.

The 2024 Budget includes total General Fund (operating) expenditures of \$79.8M, a \$5.2M increase compared to the 2023 budgeted General Fund expenditures.

The City's largest General Fund operating expense is salaries and benefits. While the General Fund (operating) revenues for 2024 are projected at \$69.3M, 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 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 \$10.5M 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 2024 is a General Fund balance of \$51.9M, which represents 56.68% of annual expenditures; however, the unassigned portion is projected to be \$23.2M, or 25.32%. 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 2024, the City will need to continue taking a conservative approach towards financial planning and forgo any expenditures deemed unnecessary.



TIF # 1 - Downtown indicates no fund balance at the end of 2024 as it is included for historical purposes. This TIF, created in 1985, includes the majority of the downtown area and was closed at the end of 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 \$224K at the end of 2024 due to a partial loan repayment in the amount of \$488K to TIF #1.

TIF # 6 - Mannheim and Higgins was created in 2001. Currently this TIF district has an estimated deficit of \$18.7M which is projected to reach \$18.6M by the end of 2024. 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 2024 in the amount of \$432K.

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 \$3.7M at the end of 2024.



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, 2023 to September 30, 2024.

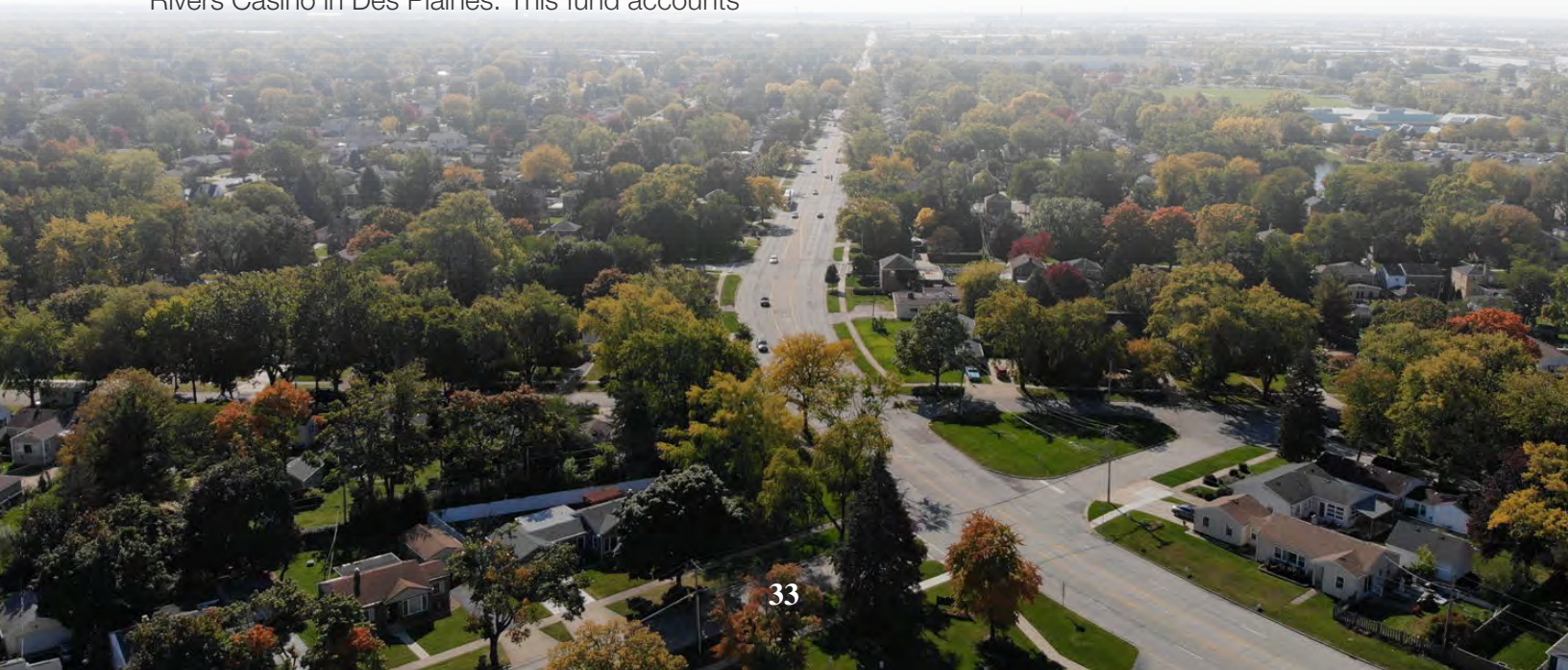
The Grant Projects Fund was created to account for the various grants that the City periodically receives from Local, State and Federal agencies. Grant revenue is considered a one-time revenue source and fluctuates significantly from year to year depending on availability. Some of the projects are fully 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 \$1.3M 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 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 2024, the City is transferring \$2M 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 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 2024 Budget includes revenues of \$6.2M, total expenditures of \$11.7M and transfers out of \$193K. The \$193K transfer out is planned for the Grant Projects Fund as the local match to the current approved grants. The 2024 Budget is the fifth 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 2024 are identified in the City's five-year Capital Improvement Program (CIP). General categories, with their approximate funding levels for 2024, include alley improvements (\$250K), street improvements (\$8M), water and sewer system improvements (\$9.7M), and (\$4.3M) of miscellaneous improvements such as sidewalks, sewer lining and curb replacement.

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 2024, the City is transferring \$750K 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 2024, the City will be transferring \$10M from the Gaming Tax Fund and \$4M from the General 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 \$1.18 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 2024 are \$3.39 for the Chicago pass through rate and \$2.50 for the O&M rate, for a combined total rate of \$5.89.

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 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.
- In 2023, the City Council increased the water operational rate, fixed facilities charge and capital fee in order to address the on-going issue of aged water mains throughout the City. This increased rate will take effect January 1, 2024.

By the end of 2024, the Water/Sewer Fund is projected to have a fund balance of \$1.3M.

\$8.8M

Total Infrastructure
Buildout

32 months to recoup

\$15.4M+

Total Savings over 7 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 2024 is \$684K 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.

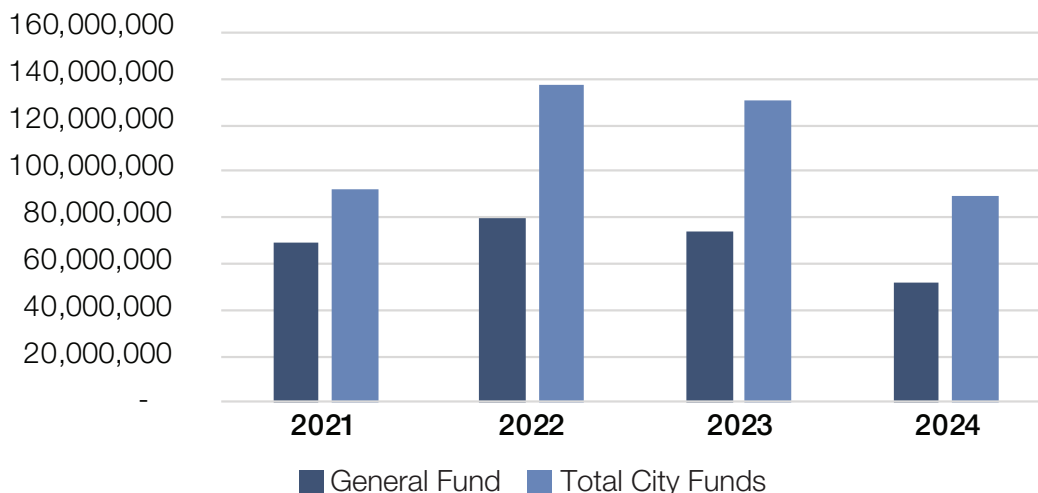
The Health Benefits Fund is an internal service fund used to account for the charges to each department for providing health insurance and other related benefits to their employees. Since June 1, 2003 the City has also been a member of the Intergovernmental Personnel Benefit Cooperative (IPBC). The City 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 continues to increase the Pension portion of the property tax levy. Based on the City's actuarial valuation for the FY 2022, the Police Pension was funded at 47.56%, and the Fire Pension was funded at 52.12%. 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. The FY 2024 Salaries and Benefits within General includes \$8.7M in Police Pension expenses as well as \$8.2M in Fire Pension expenses.

ALL FUND HISTORICAL FUND BALANCES

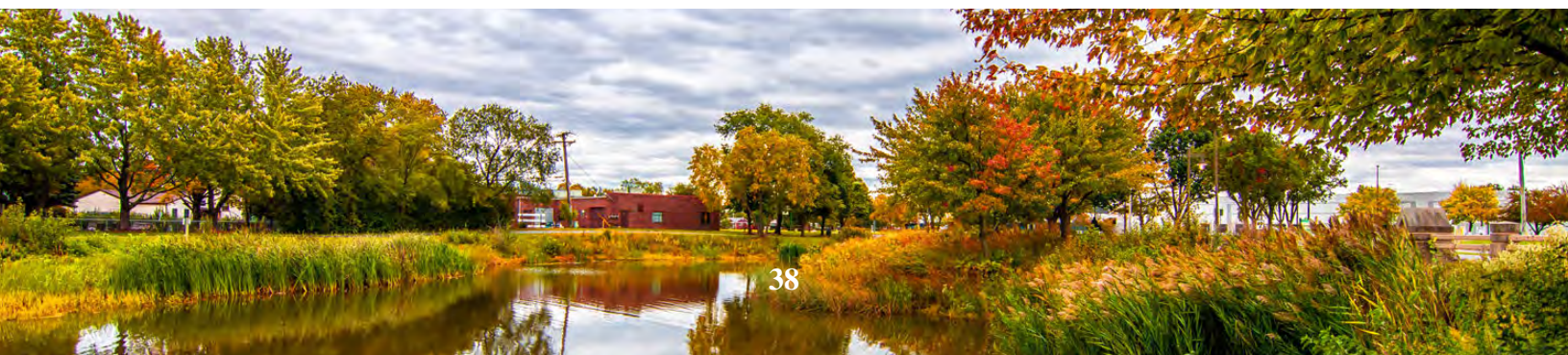
	12/31/2021 Actual Fund Balance	12/31/2022 Actual Fund Balance	12/31/2023 Projected Fund Balance	12/31/2024 Budgeted Fund Balance
General Fund	69,204,892	80,177,626	74,089,819	51,914,730
Nonspendable/Restricted	35,055,549	42,569,853	42,659,927	28,721,266
Unassigned	34,149,343	37,607,773	31,429,892	23,193,464
TIF #1	(432,237)	(488,326)	-	-
TIF #3	(2,786,017)	(2,223,797)	(1,941,705)	(1,649,418)
TIF #5	340,824	466,871	65,125	223,900
TIF #6	(16,611,402)	(18,087,590)	(18,688,975)	(18,579,802)
TIF #7	(14,282,368)	(1,060,377)	(621,029)	(432,414)
TIF #8	2,287,784	2,780,107	3,327,016	3,731,188
Motor Fuel Tax	3,708,189	3,375,256	2,040,543	503,169
CDBG	(62,374)	(1,877)	34,534	-
Grant Projects	(8,272,674)	(2,962,860)	1,322,255	1,322,455
Gaming Tax	20,205,004	28,130,924	31,786,317	32,116,317
Debt Service	-	-	-	-
Capital Projects	9,465,836	11,961,012	8,647,248	2,914,198
Equipment Replacement	4,611,144	5,673,593	4,719,295	3,406,571
IT Replacement	310,574	364,906	423,928	351,943
Facilities Replacement	11,901,600	12,782,504	15,537,028	5,231,278
Water/Sewer	6,755,982	8,569,418	2,230,983	1,306,988
City-Owned Parking	1,174,475	1,048,197	857,862	684,164
Metra-Leased Parking	27,186	34,718	3,930	1,460
Risk Management	1,825,823	3,360,166	3,629,907	2,785,985
Health Benefits	3,380,271	3,694,184	3,587,844	3,506,814
Total City Funds	92,752,512	137,594,655	131,051,925	89,339,526

FUND BALANCE TREND



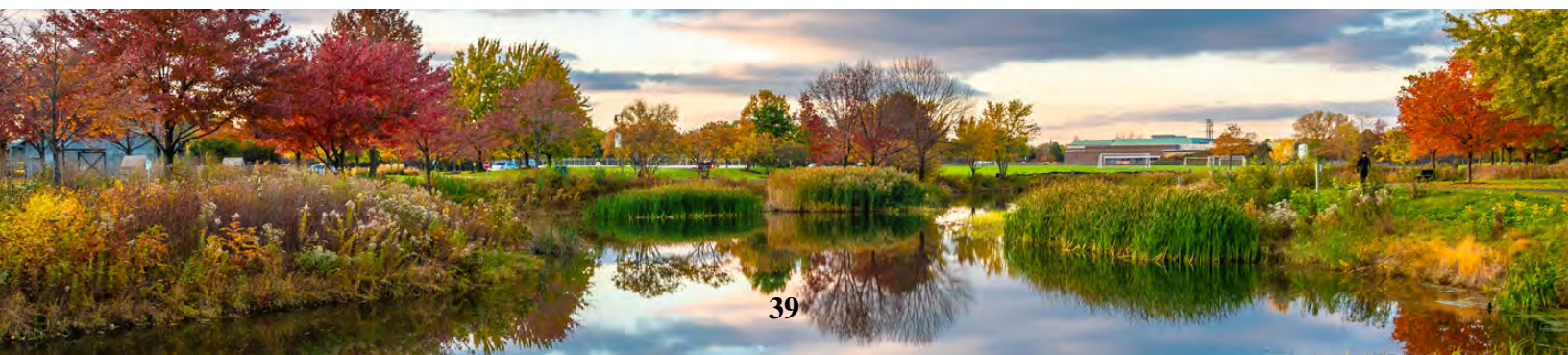
HISTORICAL REVENUES AND OTHER SOURCES BY FUND INCLUDING TRANSFERS IN

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	% of Change
General Fund	74,359,419	81,636,280	61,641,318	72,392,825	69,410,095	12.6%
Special Revenue Funds						
TIF #1	7,034,022	(56,088)	432,237	488,326	-	-100.0%
TIF #3	2,389,921	2,417,436	2,389,726	2,390,182	2,415,417	1.1%
TIF #5	207,843	126,047	210,537	86,580	159,175	-24.4%
TIF #6	123,509	102,203	142,747	150,995	121,255	-15.1%
TIF #7	973,171	725,542	581,843	611,924	414,735	-28.7%
TIF #8	1,349,736	1,085,237	1,534,845	1,075,574	1,281,582	-16.5%
Motor Fuel Tax	3,569,937	3,689,854	1,955,000	2,458,287	2,202,626	12.7%
CDBG	480,627	335,277	313,366	544,724	312,135	-0.4%
Grant Projects	3,117,771	14,322,689	11,180,309	6,460,165	9,849,900	-11.9%
Gaming Tax	25,164,762	29,335,100	21,650,000	29,464,927	27,050,000	24.9%
	44,411,299	52,083,297	40,390,610	43,731,684	43,806,825	8.5%
Debt Service Funds	-	-	-	-	-	*
Capital Projects Funds						
Capital Projects	7,644,737	6,830,112	4,906,643	6,564,003	6,176,643	25.9%
Equipment Replacement	641,248	1,664,935	1,590,000	1,576,862	2,067,500	30.0%
IT Replacement	400,034	401,563	500,075	502,089	751,500	50.3%
Facilities Replacement	7,471,896	4,238,404	8,623,753	13,742,024	14,347,125	66.4%
	16,157,914	13,135,014	15,620,471	22,384,978	23,342,768	49.4%
Enterprise Funds						
Water/Sewer	18,113,232	18,536,798	17,708,155	17,589,902	27,177,660	53.5%
City-Owned Parking	219,375	14,549,801	223,920	239,215	239,012	6.7%
Metra-Leased Parking	19,582	48,762	40,000	38,088	40,000	0.0%
	18,352,189	33,135,361	17,972,075	17,867,205	27,456,672	52.8%
Internal Service Funds						
Risk Management	2,550,604	2,765,801	2,503,542	2,477,048	1,695,303	-32.3%
Health Benefits	7,872,932	8,203,734	8,617,857	8,421,093	9,074,586	5.3%
	10,423,536	10,969,535	11,121,399	10,898,141	10,769,889	-3.2%
Total Revenues	163,704,358	190,959,487	146,745,873	167,274,833	174,786,249	19.1%

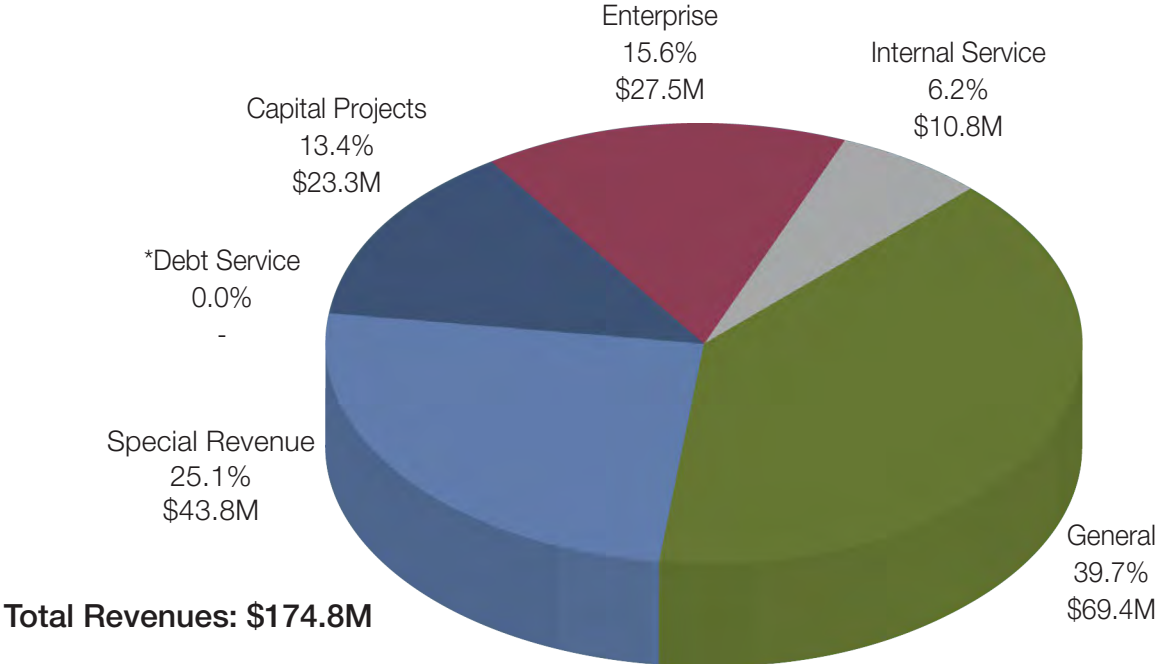


HISTORICAL EXPENDITURES BY FUND INCLUDING TRANSFERS OUT

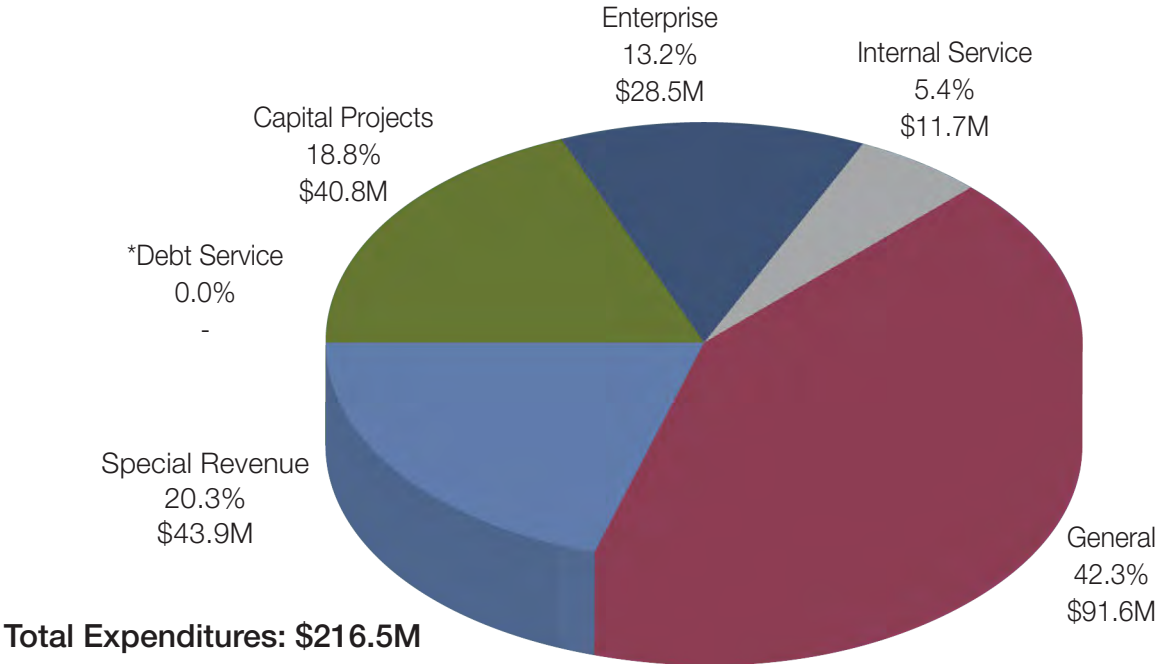
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	% of Change
General Fund	66,421,823	70,663,540	76,640,125	78,480,632	91,585,184	19.5%
Special Revenue Funds						
TIF #1	2,672,380	-	-	-	-	*
TIF #3	1,883,247	1,855,216	2,118,490	2,108,090	2,123,130	0.2%
TIF #5	128,407	-	432,637	488,326	400	-99.9%
TIF #6	1,473,443	1,578,390	757,432	752,380	12,082	-98.4%
TIF #7	13,045	303,550	45,140	172,576	226,120	400.9%
TIF #8	247,800	592,913	1,315,000	528,665	877,410	-33.3%
Motor Fuel Tax	3,230,203	4,022,787	3,089,000	3,793,000	3,740,000	21.1%
CDBG	523,275	274,780	548,012	508,313	346,669	-36.7%
Grant Projects	5,491,057	9,012,875	11,180,109	2,175,050	9,849,700	-11.9%
Gaming Tax	23,673,710	21,409,180	23,040,000	25,809,534	26,720,000	16.0%
	39,336,568	39,049,691	42,525,820	36,335,934	43,895,511	3.2%
Debt Service Funds						
	-	-	-	-	-	*
Capital Projects Funds						
Capital Projects	4,940,635	4,334,938	8,928,059	9,877,767	11,909,693	33.4%
Equipment Replacement	1,337,400	602,487	4,134,188	2,531,160	3,380,224	-18.2%
IT Replacement	249,677	347,231	452,027	443,067	823,485	82.2%
Facilities Replacement	5,497,782	3,357,499	17,035,000	10,987,500	24,652,875	44.7%
	12,025,494	8,642,155	30,549,274	23,839,494	40,766,277	33.4%
Enterprise Funds						
Water/Sewer	16,033,635	18,809,564	23,692,302	23,928,337	28,101,655	18.6%
City-Owned Parking	246,740	992,796	448,050	429,550	412,710	-7.9%
Metra-Leased Parking	39,493	42,140	42,540	68,876	42,470	-0.2%
	16,319,868	19,844,500	24,182,892	24,426,763	28,556,835	18.1%
Internal Service Funds						
Risk Management	2,180,973	1,231,455	2,511,980	2,207,307	2,539,225	1.1%
Health Benefits	7,420,892	7,889,822	8,810,354	8,527,433	9,155,616	3.9%
	9,601,865	9,121,277	11,322,334	10,734,740	11,694,841	3.3%
Total Expenditures	143,705,619	147,321,163	185,220,445	173,817,563	216,498,648	16.9%



2024 BUDGETED REVENUES BY FUND TYPE



2024 BUDGETED EXPENDITURES BY FUND TYPE



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

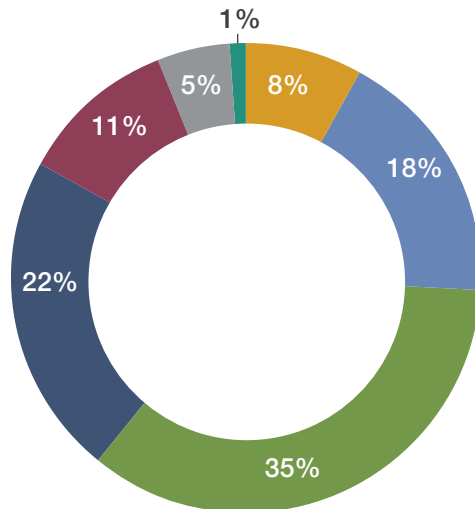
2023/2024 REVENUE BUDGET COMPARISON

	2023 Budget	2024 Budget	Dollar Change	% Change
Taxes	67,306,287	76,311,737	9,005,450	13.4%
Inter-Governmental	33,781,975	37,025,954	3,243,979	9.6%
Licenses, Permits & Fines	1,962,950	1,855,450	(107,500)	-5.5%
Charges for Service	20,606,920	25,497,489	4,890,569	23.7%
Other Revenues	11,936,504	12,080,319	143,815	1.2%
Transfers In	11,151,237	22,015,300	10,864,063	97.4%
Total Revenues	146,745,873	174,786,249	28,040,376	19.1%

The 19.1% increase in total revenues for all funds is primarily a result of increased state and federal taxes, inter-fund transfers from Gaming Tax Fund and General Fund for operational activity. Additionally, Sales, Home Rule Sales and Personal Property Replacement taxes were budgeted at the higher rate based on the 18.09% increase in actual collection of revenues in 2022 compared to 2021.

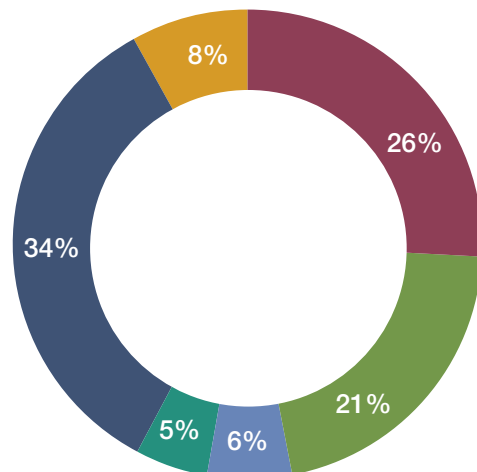
TAX REVENUES

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



INTERGOVERNMENTAL REVENUES

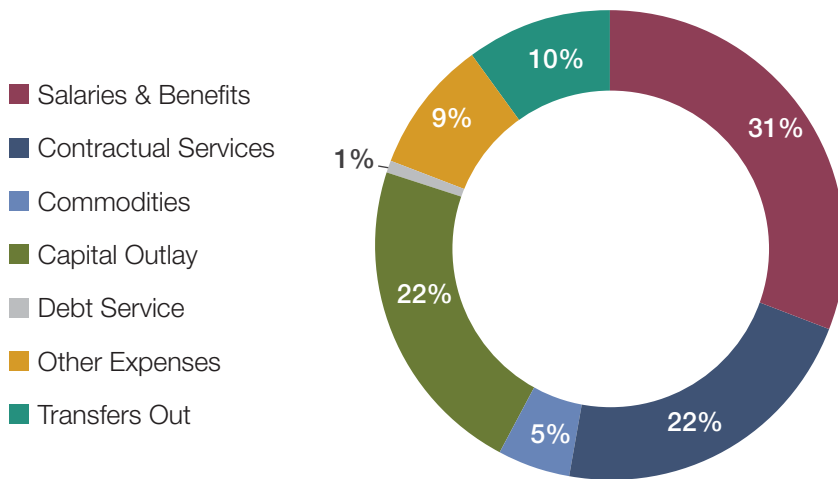
- Grants
- Income Taxes
- Motor Fuel Taxes
- Personal Property Replacement Taxes
- Sales Taxes
- Other



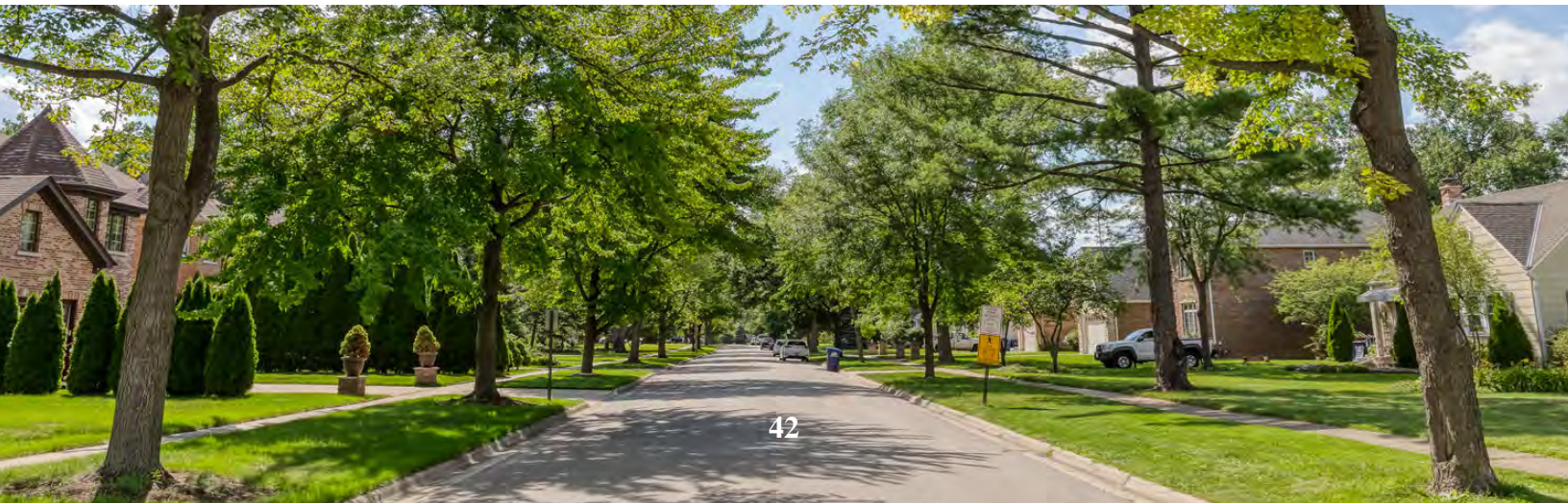
2023/2024 EXPENDITURES BUDGET COMPARISON

	2023 Budget	2024 Budget	Dollar Change	% Change
Salaries & Benefits	65,243,554	67,720,909	2,477,355	3.8%
Contractual Services	32,325,581	46,609,420	14,283,839	44.2%
Commodities	9,136,195	10,829,483	1,693,288	18.5%
Capital Outlay	48,059,641	48,074,108	14,467	0.0%
Debt Service	2,851,400	2,110,700	(740,700)	-26.0%
Other Expenses	16,452,837	19,138,728	2,685,891	16.3%
Transfers Out	11,151,237	22,015,300	10,864,063	97.4%
Total Expenditures	185,220,445	216,498,648	31,278,203	16.9%

2024 BUDGETED EXPENDITURES



2024 Budgeted Expenditures are expected to increase by \$31.3M or 16.9% compared to the 2023 Budget. The increase is largely due to an increase in contractual services and inter-fund transfers from the Gaming Tax Fund and General Fund to complete the planned facilities capital projects inclusive of the City Hall renovation and completion of the 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.

THE CITY'S 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

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 2024 Budget, 21.2% 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.

Unfunded Actuarial Accrued Liability (AAL)			
	IMRF	Police Pension Fund	Fire Pension Fund
Actuarial Accrued Liability	133,292,951	184,713,373	183,298,717
Actuarial Value of Assets	125,833,204	87,842,330	95,531,924
Unfunded AAL	7,459,747	96,871,043	87,766,793
Funded Ratio	94.40%	47.56%	52.12%

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.

15 YEAR SNAPSHOT

Police Pension

\$2,624,670 in 2009

\$8,678,115 in 2024

231% Increase



Fire Pension

\$2,158,314 in 2009

\$8,228,457 in 2024

281% Increase

2. Revenue Sources at Risk/Unfunded Mandates:

The 2023 fiscal year has been stable in terms of revenues; however, for the 2024 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. Additional costs related to this mandate have been included in the 2024 Budget.

3. Underperforming TIF Districts:

The City of Des Plaines currently has five Tax Increment Financing (TIF) districts (TIF #1 has been closed as of December 31, 2021 and is only included for historical financial purposes). 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 2022, three of the five districts (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 #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 \$3.7M fund balance at the end of 2024 which will be utilized toward a planned Metra Train Station for the North Central Service and future redevelopment projects.

TIF District	Designated/ Closed	Description	2024 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.	\$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.	(\$1,649,418)
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.	\$223,900
*TIF #6 Mannheim/Higgins	Designated 10/15/2001	TIF #6 was created in 2001, and construction of a commercial strip center concluded in 2007. In 2014 the City restructured the TIF by creating TIF #7 for further development.	(\$18,579,802)
*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.	(\$432,414)
TIF #8 Oakton Corridor	Designated 9/17/2019	TIF #8 was created in 2019 for redevelopment plans within the Oakton Corridor.	\$3,731,188

**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	\$170M total to resurface, rehabilitate and reconstruct
233 miles of water mains	\$2.2M per mile to replace
188 miles of storm sewers	\$2.7M per mile to replace
169 miles of sanitary and combined sewers	\$2.3M per mile to replace
11 buildings and 3 parking structures	\$125M total to replace
Sidewalk, alley and 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 2024 Budget includes funding from the 2022 fiscal year to be utilized in 2024. That funding level for 2024 is \$10M. 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: With the overall increase in costs as well as unfunded mandates, 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 2024 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 2024 BUDGET AT A GLANCE

Fund Name	Policy Requirement			Fund Balance 1/1/2024	Fund Balance 12/31/2024	2024 Fund Balance %	% over (under) Policy Requirements
	Required %	Required Years	Other Requirements				
General Fund	25%	Annual	Expenditures	74,089,819	51,914,730	56.68%	31.68%
Nonspendable	N/A	N/A		24,459,927	24,721,266		
Assigned				18,200,000	4,000,000		
Unassigned	25%	Annual	Expenditures	31,429,892	23,193,464	25.32%	0.32%
TIF #1	N/A	N/A		-	-		
TIF #3	N/A	N/A		(1,941,705)	(1,649,418)		
TIF #5	N/A	N/A		65,125	223,900		
TIF #6	N/A	N/A		(18,688,975)	(18,579,802)		
TIF #7	N/A	N/A		(621,029)	(432,414)		
TIF #8	N/A	N/A		3,327,016	3,731,188		
Motor Fuel Tax	20%	5 yr. Average	Expenditures	2,040,543	503,169	15.69%	-4.31%
CDBG	0%	N/A	Pursuant to Federal Regulations	34,534	-		
Grant Projects	N/A	N/A		1,322,255	1,322,455		
Gaming Tax	N/A	N/A		31,786,317	32,116,317		
Debt Service	25%	Annual	Non-Property Tax Supported Expenditures	-	-		
Capital Projects	20%	5 yr. Average	Expenditures	8,647,248	2,914,198	43.08%	23.08%
Equipment Replacement	20%	5 yr. Total	Future Projected Expenditures	4,719,295	3,406,571	38.85%	18.85%
IT Replacement	20%	5 yr. Average	Expenditures	423,928	351,943	75.24%	55.24%
Facilities Replacement	20%	Annual	Expenditures	15,537,028	5,231,278	21.22%	1.22%
Water/Sewer	20%	Annual	Expenses	2,230,983	1,306,988	4.65%	-15.35%
City-Owned Parking	20%	5 yr. Average	Expenses	857,862	684,164	221.38%	201.38%
Metra Parking	20%	5 yr. Average	Expenses	3,930	1,460	2.77%	-17.23%
Risk Management	20%	Annual	Expenditures	3,629,907	2,785,985	109.72%	89.72%
Health Benefits Fund	20%	Annual	Expenditures	3,587,844	3,506,814	38.30%	18.30%

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

FINANCIAL POLICY & PROCEDURE MANUAL

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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. Equipment Replacement Fund
 - b. Facilities Replacement Fund
 - c. IT Replacement Fund
 - d. Health Benefits Fund
 - e. Risk Management Fund
- Capital Projects (CIP) Fund
- CDBG Fund
- Debt Service Fund

ENTERPRISE FUNDS

- Gaming Tax Fund
- Grant Funded Projects Fund
- Motor Fuel Tax (MFT) Fund
- TIF #1 Fund (Downtown)
- TIF #3 Fund (Willie Road)
- TIF #5 Fund (Perry/Lee)
- TIF #6 Fund (Mannheim/Higgins)
- TIF #7 Fund (Mannheim/Higgins South)
- TIF #8 Fund (Oakton Corridor)
- 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. Departments 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 shortfalls. 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

Non-spendable	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)	
Restricted	Constraints on spending that are legally enforceable by outside parties.	
Unrestricted	Committed	Constraints on spending that the government imposes upon itself by highest-level formal action prior to the close of the period.
	Assigned	Resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.
	Unassigned	Residual General Fund only

2024 Budget
GENERAL FUND

OVERVIEW

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	59,485,272	61,267,297	69,204,892	62,446,225	80,177,626	74,089,819
Revenues	68,015,738	73,765,439	81,583,274	61,572,318	72,323,825	69,338,095
Expenditures	(64,756,085)	(65,521,844)	(68,763,540)	(74,640,125)	(71,480,632)	(79,835,184)
Special Item	-	-	-	-	-	-
Transfers In	372,372	594,000	53,000	69,000	69,000	72,000
Transfers Out	(1,850,000)	(900,000)	(1,900,000)	(2,000,000)	(7,000,000)	(11,750,000)
Ending Balance	61,267,297	69,204,892	80,177,626	47,447,418	74,089,819	51,914,730
Unassigned Fund Balance	30,409,850	34,149,343	37,607,773	20,332,259	31,429,892	23,193,464

Note: All 2023 projected figures are derived using the 2022 actual amounts.

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

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

2024 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	12/31/2024 Projected Ending Fund Balance	Percentage of Annual Expenditures	Fund Balance Policy Requirement	Above/(Below) Policy Requirement
100	General Fund	51,914,730	56.68%	25% of Annual Expenditures	31.68%
	Nonspendable	28,721,266			
	Unassigned	23,193,464	25.32%	25% of Annual Expenditures	0.32%

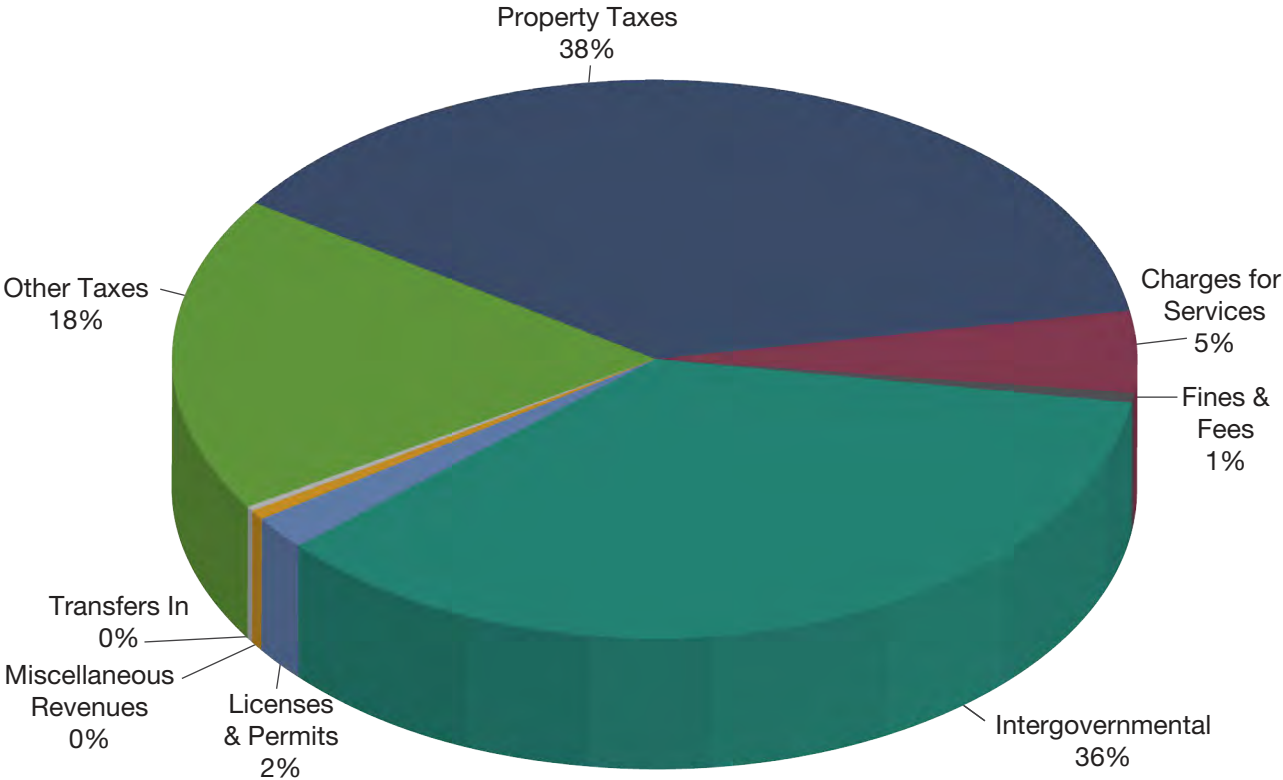
The main difference between the total fund balance and the total unassigned fund balance is that the total fund balance includes advances the General Fund has made to the TIF Funds and the Grant Funded Projects (non-spendable portion). Once these funds begin to repay the General Fund, the total unassigned 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 2024 fiscal year. For the 2024 Budget year, the City is recommending the transfers of \$5M to Water/Sewer, \$4M to Facilities Replacement Fund, \$2M to the Equipment Replacement Fund, and \$750K 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:

	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Budget	12/31/2023 Projected	12/31/2024 Budget
Total Fund Balance	61,267,297	69,204,892	80,177,626	47,447,418	74,089,819	51,914,730
Nonspendable	30,857,447	35,055,549	42,569,853	27,115,159	42,659,927	28,721,266
Unassigned	30,409,850	34,149,343	37,607,773	20,332,259	31,429,892	23,193,464
Expenditures	64,756,085	65,521,823	68,763,540	74,640,125	71,480,632	79,835,184
Transfers	1,850,000	900,000	1,900,000	2,000,000	7,000,000	11,750,000
	66,606,085	66,421,823	70,663,540	76,640,125	78,480,632	91,585,184
Total Fund Balance	91.98%	104.19%	113.46%	61.91%	94.41%	56.68%
Unassigned Fund Balance	45.66%	51.41%	53.22%	26.53%	40.05%	25.32%

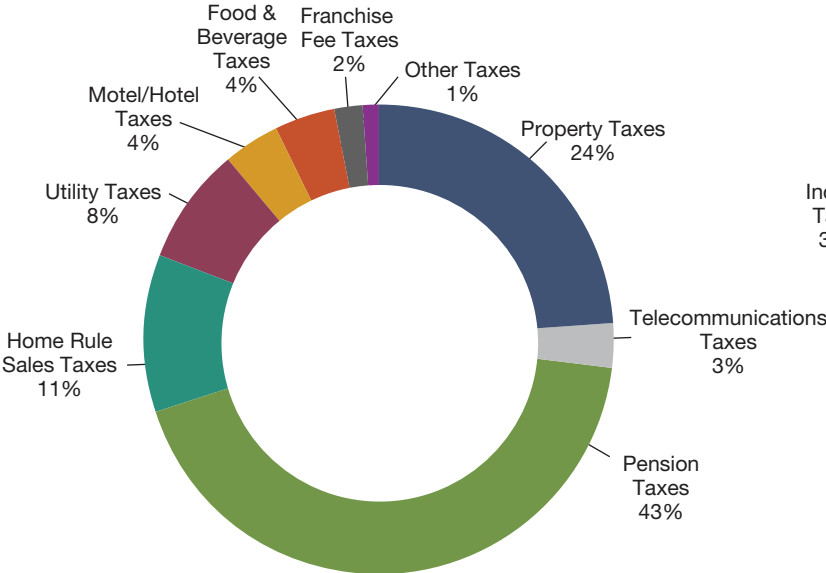
The projected 2024 unassigned fund balance is expected to meet the 25% recommended policy guideline. While the total fund balance is a healthy 56.68%, the continued deficits of the TIF #3, TIF #6, and TIF #7 Funds restrict the availability of General Fund balances. The fund balance is a critical component 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.

**2024 Budget
GENERAL FUND
OVERVIEW**

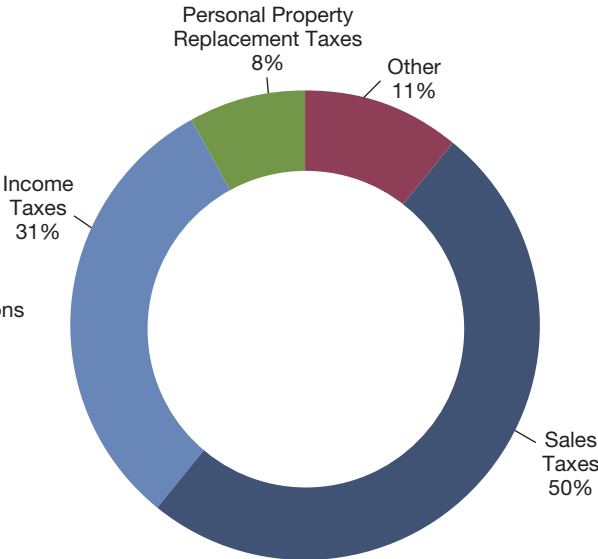
GENERAL FUND REVENUES BY CATEGORY



Local Tax Revenues



Intergovernmental Revenues



2024 Budget
GENERAL FUND
OVERVIEW

Revenue Highlights

The FY 2024 General Fund budget is based upon projected revenues from taxes, fees and other sources totaling \$69.3M. Excluding other financing sources, the 2024 budgeted revenues represent a decrease of \$3M from the 2023 projected revenues. The budgeted 2024 revenues are \$12.2M less than the 2022 actual receipts. As a whole, Property Tax, Utility Tax, Sales Tax, State Income Tax, and Telecommunications Tax account for almost 79.4% 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 38% 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 2023 tax levy is the basis for the 2024 revenue budget.

For FY 2024 the total City property tax levy is \$25,223,825, a 0.0% increase over the prior year’s tax levy extension. 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).

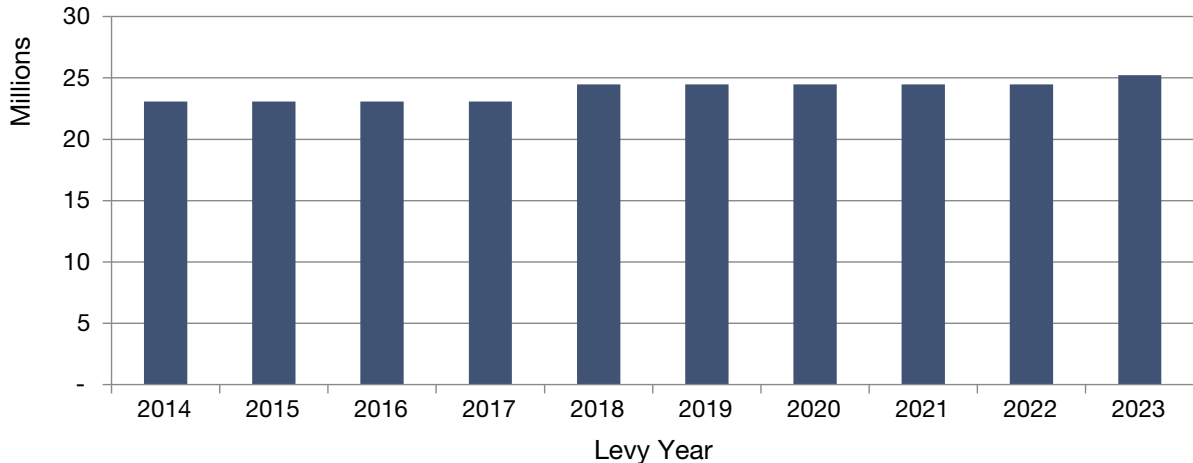
Levy Year	Corporate	Police Pension	Fire Pension	Debt Service	Total Levy	Extension	% Change
2014	14,373,640	4,300,000	4,300,000	109,510	23,083,150	23,777,835	0.00%
2015	13,576,870	5,000,000	4,400,000	106,280	23,083,150	23,777,770	0.00%
2016	12,830,100	5,250,000	4,900,000	103,050	23,083,150	23,777,706	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%
2023	8,317,254	8,678,115	8,228,456	-	25,223,825	25,980,540	3.00%

AVERAGE INCREASE (last 10 years)

	Levy over Levy	Levy over Extension
Corporate Levy	-5.14%	-7.90%
Total Levy	0.91%	-2.03%

2024 Budget
GENERAL FUND
OVERVIEW

TOTAL LEVY AMOUNT



The City of Des Plaines’ assessed value averaged a 3.46% increase per year from 2014 to 2023. The 2023 equalized assessed value (EAV) increased by 23.39% from the 2022 EAV, or \$2,191,255,966 in 2022 to \$2,703,737,638 in 2023.

▪ **Sales Tax**

Sales Tax is the third largest source of revenue for the City. Sales tax comprises 24 % of total receipts for the General Fund or approximately \$16.7M for FY 2024. 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 2024, the City expects that sales tax will increase slightly from the 2023 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:

Sales Tax Rates – as of 1/1/2023	
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%
Total	10.00%

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%.

2024 Budget GENERAL FUND OVERVIEW

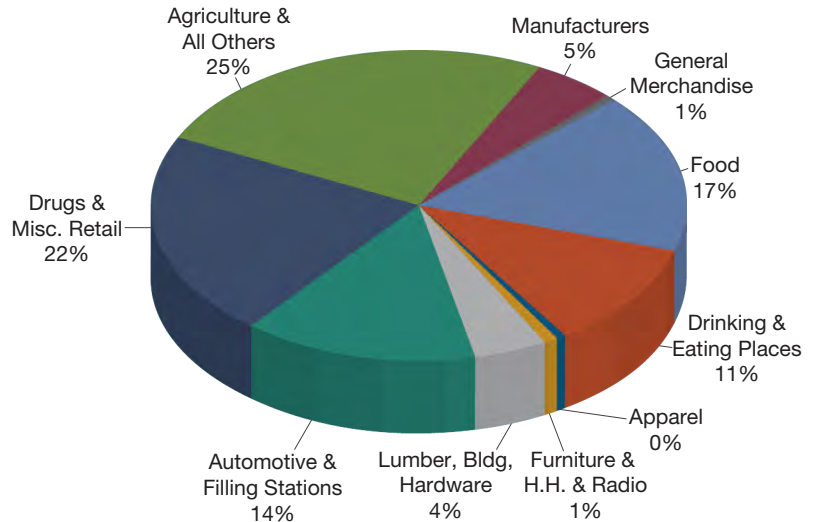
Number of Taxpayers: 5,322

2022 Calendar Year - Sales made during
January 2022 through December 2022

Categories

Categories	MT & HMR
General Merchandise	135,277.44
Food	3,987,020.33
Drinking and Eating Places	2,622,920.30
Apparel	85,246.20
Furniture & H.H. & Radio	229,095.98
Lumber, Bldg, Hardware	1,035,395.32
Automotive & Filling Stations	3,340,326.20
Drugs & Misc. Retail	5,064,645.72
Agriculture & All Others	5,942,116.41
Manufacturers	1,133,499.22
	<u>23,575,543.12</u>

SALES TAX



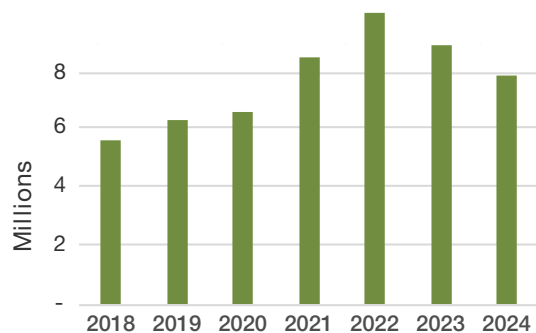
Source:

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

▪ **State Income Tax**

State income tax comprises approximately 11.2% 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 2024 was increased over the 2023 Budget of \$5.75M amount based on actual receipts for 2022 year.

	Year	Amount	% Change
Actual	2018	5,570,605	-14%
Actual	2019	6,229,784	12%
Actual	2020	6,531,025	5%
Actual	2021	8,311,489	27%
Actual	2022	9,825,188	18%
Projected	2023	8,731,597	-11%
Budget	2024	7,750,000	-11%



2024 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 2024 budgeted revenue is \$2.35M.

Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Utility Tax: Electricity	2,421,325	2,400,000	2,247,487	2,350,000
Utility Tax: Natural Gas	975,959	500,000	772,328	600,000
Use Tax: Natural Gas	369,920	365,000	365,000	365,000
	<u>3,767,204</u>	<u>3,265,000</u>	<u>3,384,815</u>	<u>3,315,000</u>

In addition, the City of Des Plaines imposes the Natural Gas Utility Tax (MUT) 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 \$0.024 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 2024 budgeted revenue is \$1.6M or a 7% increase from the 2023 budgeted amount of \$1.5M.

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 2024, the real estate transfer tax revenues are expected to decrease to \$450K. 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 2024, the total revenue budgeted is estimated at \$1.4M.

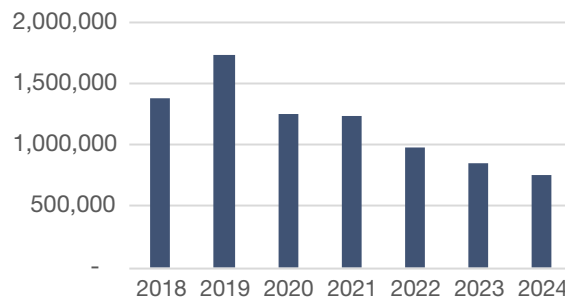
▪ **Personal Property Replacement Tax:** Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were 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 2024 is \$1.83M.

2024 Budget
GENERAL FUND
OVERVIEW

- **Permit and Licensing Revenue:** Total permit and licensing revenue consists of approximately 2.1% of all General Fund revenue, or \$1.5M. About 74% of total licensing and permit revenue is due to the following:

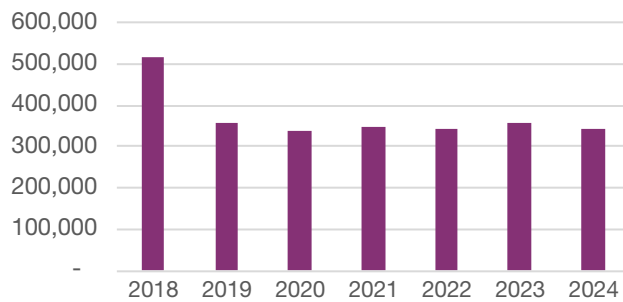
- **Building Permits:** Building Permits must be purchased prior to construction. Permit fees vary depending upon the nature of the construction. The total projected revenues for Building Permits for 2023 are expected to be \$850K and are budgeted at \$750K for 2024.

	Year	Amount
Actual	2018	1,386,517
Actual	2019	1,736,003
Actual	2020	1,250,045
Actual	2021	1,238,261
Actual	2022	981,142
Projected	2023	850,000
Budget	2024	750,000



- **Business Licenses:** Business Licenses are issued annually and are valid from January 1st to December 31st. Business License fees depend on the type of business. The total budgeted receipts for 2024 are \$345K.

	Year	Amount
Actual	2018	514,791
Actual	2019	356,707
Actual	2020	336,041
Actual	2021	346,519
Actual	2022	342,706
Projected	2023	357,638
Budget	2024	345,000



2024 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.

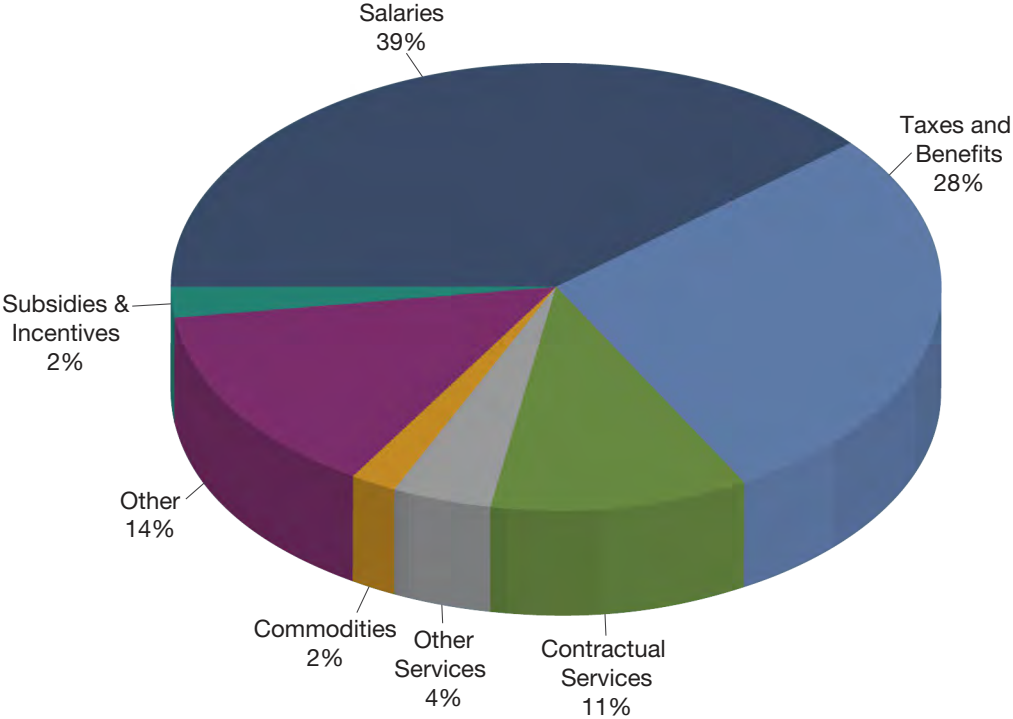
Pension Expense	IMRF	Fire Pension	Police Pension	Total
2014 Actual	1,984,217	4,155,901	4,154,084	10,294,202
2015 Actual	1,509,740	4,303,994	4,304,823	10,118,557
2016 Actual	1,419,630	4,433,051	5,036,092	10,888,773
2017 Actual	1,439,382	4,916,095	5,261,880	11,617,357
2018 Actual	1,348,934	5,140,892	5,483,601	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 Actual	902,831	8,220,692	8,530,594	17,654,118
2023 Projected	481,935	7,823,497	8,475,456	16,780,888
2024 Budget	776,843	8,228,457	8,678,115	17,683,415
Ten Year Growth	-60.8%	98.0%	108.9%	71.8%

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 2022 were at (15.19)% and (14.67)% respectively. As of December 31, 2022, the Police Pension and Fire Pension funds are funded at 47.56% and 52.12% respectively. The IMRF Pension actuarial funded ratio as of December 31, 2022 was 94.40%. The Des Plaines Library employees are included in the total IMRF pension calculation.

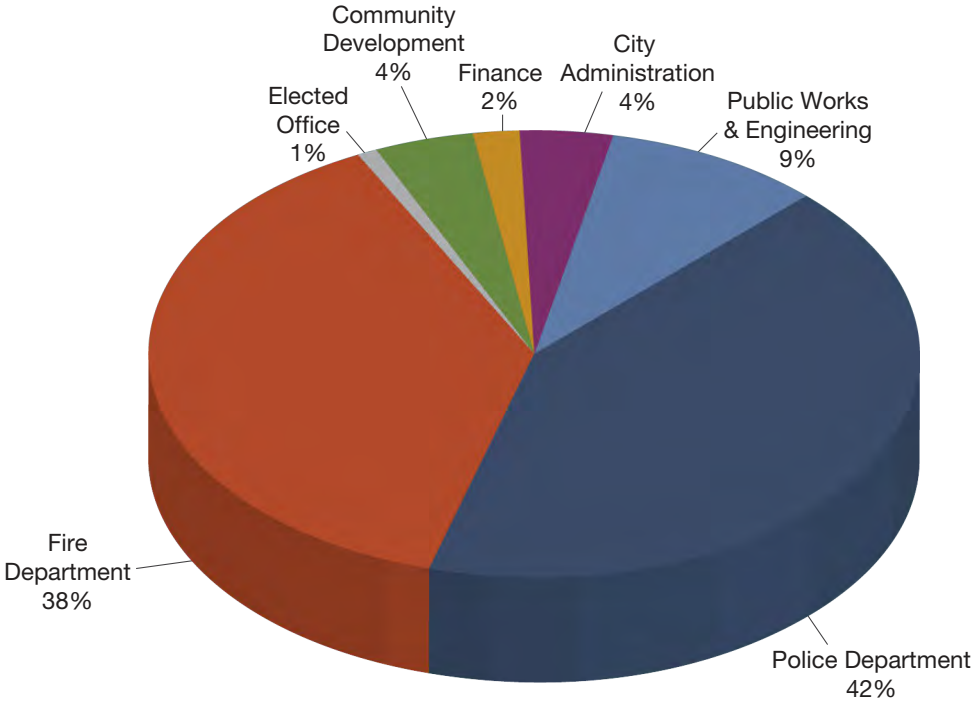


**2024 Budget
GENERAL FUND
OVERVIEW**

**GENERAL FUND
EXPENDITURES BY CATEGORY**



SALARIES & BENEFITS



2024 Budget GENERAL FUND OVERVIEW

Expenditure Highlights

General Fund Expenditures including transfers for FY 2024 total \$91.6M, an increase of \$14.9M from the FY 2023 Budget of \$76.6M. Excluding transfers from the expenditure totals, the operational portion of the 2024 budget is \$79.8M compared to 2023 budget amount of \$74.6M, an increase of \$5.2M. The chart on the previous page indicates how the General Fund expenditures are broken out. Salaries and benefits, in the amount of \$61.2M, continue to consume the greatest percentage of the total General Fund expenditures at 66.8%. Breaking out the salary and benefits further into a per department cost, Police, Fire and Public Works/Engineering are the largest departments with 88.7% of the total General Fund personnel costs. Public Safety costs within the General Fund account for 79.5% of the total expenditures.

The FY 2024 Salaries and Benefits within the General Fund includes \$8.7M in Police Pension expenses as well as \$8.2M 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 2024 and future fiscal years.



100 - General Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	8,148,829	8,190,198	6,321,394	7,582,579
4005	Property Taxes - Last Year's Collection	209,245	-	1,757,037	1,868,804
4010	Property Taxes - Prior Years Collection	(98,750)	-	(25,948)	-
4020	Property Taxes Police Pension	8,530,594	8,475,455	8,305,946	8,678,115
4025	Property Taxes Fire Pension	8,220,692	7,823,497	7,667,027	8,228,456
		25,010,610	24,489,150	24,025,456	26,357,954
Other Taxes					
4100	Utility Taxes - Electricity	2,421,325	2,400,000	2,247,487	2,350,000
4105	Utility Taxes - Natural Gas	975,959	500,000	772,328	600,000
4110	Gas Use Tax	369,920	365,000	365,000	365,000
4115	Telecommunications Tax	1,132,358	912,971	1,021,574	985,151
4125	Franchise Fees Tax	799,614	780,000	785,000	785,000
4127	PEG Fees Tax	45,523	18,000	40,000	40,000
4140	Food & Beverage Tax	1,669,947	1,300,000	1,450,000	1,400,000
4150	Hotel Tax	2,448,062	1,450,000	1,850,000	1,550,000
4160	Real Estate Transfer Tax	1,051,129	700,000	473,670	450,000
4170	Home Rule Sales Tax	4,388,470	3,000,000	4,181,204	4,150,000
4190	Auto Rental Tax	92,568	30,000	55,528	35,000
4195	Parking Tax Revenue	52,885	-	30,978	-
		15,447,761	11,455,971	13,272,769	12,710,151
Intergovernmental					
4200	Municipal Sales Tax	14,798,322	11,250,000	13,532,248	12,500,000
4205	Illinois Income Tax	9,825,188	5,750,000	8,731,597	7,750,000
4210	Personal Property Replacement Tax	5,203,063	1,500,000	3,642,144	1,825,000
4215	Local Use Tax	2,554,563	1,750,000	2,471,293	2,471,293
4220	Road & Bridge Tax	209,703	225,000	209,703	210,000
4240	State Highway Maintenance	190,029	110,000	119,237	120,000
4296	Fire Training	7,990	-	31,469	-
		32,788,857	20,585,000	28,737,691	24,876,293
Licenses					
4320	Business Licenses	342,706	275,000	357,638	345,000
4330	Liquor Licenses	263,542	225,000	244,156	225,000
4340	Rental Property Licenses	147,419	110,000	123,073	115,000
4350	Contractor Licenses	49,100	35,000	35,000	35,000
4370	Taxi Cab Licenses	-	7,500	-	-
4380	Retail Gun Licenses	500	500	500	500
		803,266	653,000	760,367	720,500
Permits					
4400	Building Permits	981,142	750,000	850,000	750,000
4410	Certificate of Occupancy Permits	5,400	-	2,700	-
4460	Sign Permits	7,960	-	4,850	-
4480	Special Load Permits	7,090	3,000	3,535	3,000
		1,001,592	753,000	861,085	753,000
Fines and fees					
4500	Court Costs, Fees & Charges	245,012	200,000	200,000	200,000
4510	Compliance Ticket Fines	126,291	90,000	90,000	90,000
4520	Compliance - Red Light	8,255	175,000	602	-
4560	Forfeitures	428	-	136	-
4570	Non-bonafide Alarms	83,300	75,000	85,000	75,000
4599	Miscellaneous Fees	24,975	15,000	15,000	15,000
		488,262	555,000	390,738	380,000

100 - General Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Charges for Services					
4610	Refuse Collection	(148)	-	-	-
4623	Late Fees	3,913	2,500	8,925	5,000
4630	Resident Ambulance Fees	1,996,060	1,500,000	1,750,000	1,650,000
4631	Nonresident Ambulance Fees	575,923	475,000	586,070	525,000
4632	GEMT Reimbursements	2,359,736	725,000	875,000	875,000
4635	Zoning & Subdivision Fees	27,490	15,000	19,913	12,500
4640	Elevator Fees	46,625	27,500	45,075	36,500
4641	Plan Review Fees	200,725	-	44,764	-
4650	DPPD Secondary Employment Fees	36,848	50,000	-	-
4651	School Resource Officer Fees	154,821	80,000	104,786	80,000
		5,401,994	2,875,000	3,434,533	3,184,000
Interest Income					
4700	Interest Income	234,158	50,000	677,189	200,000
		234,158	50,000	677,189	200,000
Miscellaneous Revenues					
4750	Rental Income	62,666	56,197	56,197	56,197
4830	Sale of Fixed Assets	88,797	-	-	-
4835	Vacation of Streets	32,000	-	7,800	-
4849	Miscellaneous Revenues	223,317	100,000	100,000	100,000
		406,780	156,197	163,997	156,197
Other Financing Sources					
4903	Transfer from TIF #3 Wille Road Fund	1,000	2,000	2,000	2,000
4906	Transfer from TIF #6 Mannheim/Higgins Fund	1,000	4,000	4,000	4,000
4907	Transfer from TIF #7 Mannheim/Higgins South Fund	10,000	17,000	17,000	18,000
4908	Transfer from TIF #8 Oakton Fund	36,000	46,000	46,000	48,000
4954	Transfer from Metra Leased Parking Fund	5,000	-	-	-
		53,000	69,000	69,000	72,000
Fund Total: General Fund		81,636,280	61,641,318	72,392,825	69,410,095

2024 Budget
GENERAL FUND DEPARTMENTAL EXPENDITURES –
HISTORICAL SUMMARY

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	% Change
Elected Office Dept	792,372	689,925	739,718	642,482	646,944	-12.5%
Legislative Dept	485,817	380,576	400,452	340,014	340,483	
City Clerk Dept	306,555	309,349	339,266	302,468	306,461	
City Manager Dept	3,649,212	3,898,515	5,105,272	4,762,655	5,346,952	4.7%
City Manager	448,227	846,785	1,158,890	1,045,750	1,219,602	
Legal	446,683	-	-	-	-	
Information Technology	1,130,563	1,303,863	1,842,861	1,735,705	2,313,931	
Media Services	717,095	798,282	966,819	889,290	981,420	
Human Resources	519,866	562,083	685,713	665,860	831,999	
Health & Human Services	386,779	387,502	450,989	426,050	-	
Finance Dept	1,200,068	1,332,712	1,392,510	1,240,901	1,445,273	3.8%
Community Development Dept	2,343,715	2,652,559	3,118,520	3,253,564	3,774,010	21.0%
Building & Code Enforcement	1,821,570	2,035,982	2,106,527	2,008,212	2,278,243	
Planning & Zoning	379,236	430,049	418,443	419,487	590,114	
Economic Development	142,909	186,529	593,550	825,865	905,653	
Public Works Dept	9,238,797	8,891,322	11,019,033	10,291,241	13,352,367	21.2%
Public Works Administration	1,159,866	323,401	594,743	360,357	690,896	
Engineering	471,670	393,480	617,982	392,627	631,262	
GIS	223,995	263,863	277,150	272,690	288,450	
Street Maintenance	3,924,223	4,065,823	4,716,991	4,755,195	5,119,434	
Facilities / Grounds Maintenance	2,035,609	2,158,627	3,122,815	2,800,391	4,866,793	
Vehicle Maintenance	1,423,435	1,686,128	1,689,352	1,709,981	1,755,532	
Police Dept	24,448,227	25,858,761	27,331,822	26,370,047	28,150,713	3.0%
Police Administration	364,801	343,131	352,408	347,961	363,948	
Uniformed Patrol	15,338,620	16,562,179	16,316,402	16,123,666	16,514,375	
Criminal Investigation	4,410,515	4,640,054	5,075,810	4,910,614	5,544,398	
Support Services	4,334,291	4,313,397	5,587,202	4,987,806	5,727,992	
Emergency Management Agency	226	-	-	-	-	*
Fire Dept	22,984,204	24,712,665	24,728,788	23,896,555	25,522,457	3.2%
Fire Administration	1,624,621	1,541,177	1,536,974	1,521,744	1,575,687	
Emergency Services	20,551,621	22,288,635	22,204,367	21,477,133	22,958,152	
Fire Prevention	641,798	722,963	807,703	726,684	809,066	
Emergency Management Agency	166,165	159,890	179,744	170,994	179,552	
Police & Fire Commission	111,936	53,837	142,170	138,266	138,270	-2.7%
Overhead Expenditures	1,653,066	2,573,243	3,062,292	7,884,921	13,208,198	331.3%
Total Expenditures	66,421,823	70,663,540	76,640,125	78,480,632	91,585,184	19.5%
Less Transfers	900,000	1,900,000	2,000,000	7,000,000	11,750,000	
Total Operating Expenditures	65,521,823	68,763,540	74,640,125	71,480,632	79,835,184	7.0%

2024 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	286,045	292,344	217,438	220,805	220,275	211,101
Benefits	234,890	258,312	250,064	238,088	191,150	178,059
Contractual Services	201,744	230,378	218,754	273,400	224,197	249,759
Commodities	4,548	10,001	3,669	7,425	6,860	8,025
Capital Outlay	-	1,336	-	-	-	-
Total	727,227	792,371	689,925	739,718	642,482	646,944

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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
City Council Meetings	Meetings Held	31	25	25
City Ordinances	Ordinances Proposed	60	79	77
	Ordinances Adopted	60	72	71
	Percentage of Ordinances & Amendments Adopted	100%	91%	92%

2024 Budget ELECTED OFFICE

2024 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.



2024 Budget
ELECTED OFFICE -
LEGISLATIVE

PERSONNEL EXHIBIT

Department: Elected Office		Div: Legislative		Div. No: 10 - 110
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 Budget	
Mayor*				
Aldermen*				
Executive Secretary	0.00	0.00	0.00	
Total Full Time Equivalent (FTE) Employees:	0.00	0.00	0.00	

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

100-10-110 - Legislative 2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	34,863	33,600	33,600	33,600
		34,863	33,600	33,600	33,600
Taxes and Benefits					
5200	FICA Contribution	2,862	3,862	3,548	3,862
5205	IMRF Contribution	99	-	-	-
5220	PPO Insurance Contribution	149,037	140,317	105,935	82,631
5230	Dental Insurance Contribution	8,387	7,780	7,937	3,903
5232	Vision Insurance Contribution	1	-	-	-
5235	Life Insurance Contribution	376	369	272	225
5240	Workers Compensation	88	84	100	52
		160,850	152,412	117,792	90,673
Other Employee Costs					
5300	Mayoral Expenses	2,400	2,400	2,400	2,400 *
5305	Aldermanic Expenses	14,400	14,400	14,400	14,400 *
5310	Membership Dues	35,444	34,420	36,562	37,620 *
5320	Conferences	120	250	180	250 *
5335	Travel Expenses	-	200	100	200 *
		52,364	51,670	53,642	54,870
Insurance					
5535	Property & Liability Insurance	1,780	1,570	1,570	1,040
		1,780	1,570	1,570	1,040
Contractual Services					
6000	Professional Services	125,040	150,000	125,040	150,000 *
6015	Communication Services	5,204	7,500	4,620	6,000 *
		130,244	157,500	129,660	156,000
Other Services					
6110	Printing Services	182	1,500	1,150	1,500 *
		182	1,500	1,150	1,500
Commodities					
7000	Office Supplies	-	300	150	300
7120	Gasoline	-	100	-	100
7200	Other Supplies	259	700	700	700
7310	Publications	24	500	250	500 *
7320	Equipment < \$5,000	-	500	1,100	1,100
		283	2,100	2,200	2,700
Other Expenses					
7500	Postage & Parcel	11	100	-	100
7550	Miscellaneous Expenses	-	-	400	-
		11	100	400	100
Division Total: Legislative		380,576	400,452	340,014	340,483

100-10-110 - Legislative 2024 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	4,750
	Illinois Municipal League	3,500
	Metro Mayors Caucus	2,750
	Northwest Municipal Conference	26,250
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	6,000
Account: 6110 - Printing Services	Various Printing Items	1,500
Account: 7310 - Publications	IL Municipal League	500

2024 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; recording 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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
FOIA Requests	Requests Received	2,323	2,330	4,000
Notice of Legal Publication	Published Notices	22	32	30
BID / RFP Openings	Publicly Held Openings	15	27	25
City Code Updates/Quarterly Supplements	City Code Updates	20	44	40
Welcome Packets	Distribution of Packets to New Residents	350	375	500

2024 Budget

ELECTED OFFICE

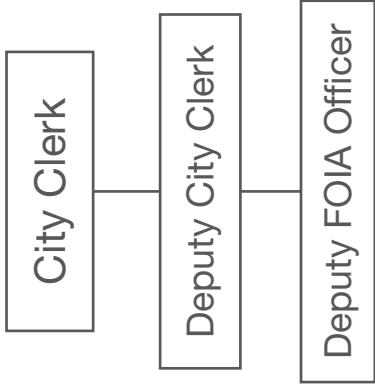
2023 Major Accomplishments

1. Responded to the approximate 4,000 public requests for information through the Freedom of Information Act program within the legal timeframe.
2. The City Clerk's office worked 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 registered voters, certified ballots, and provided election results.
3. Collaborated with departments to establish a citywide Records Retention Policy according to the Local Records Act.

2024 Goals and Objectives

1. The City Clerk's Office will collaborate with the Community Development Department to release expired liens from the Cook County Clerk's Office.
2. The citywide Records Retention Schedule will be updated based on the Local Records Act. Records will be inventoried, scanned for retention and disposed of according to the Local Records Act.
3. 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.
4. A new resident welcome page will be created for the city's website to provide new residents with information regarding city services, property information and links to the library, school, park district and various organizations.

CITY CLERK



2024 Budget
ELECTED OFFICE -
CITY CLERK

PERSONNEL EXHIBIT

Department: Elected Office		Div: City Clerk		Div. No: 10 - 120	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
City Clerk *					
Executive Assistant	2.00	2.00	2.00		
Part-Time Clerk **	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>		
Total Full Time Equivalent (FTE) Employees:	2.50	2.50	2.00		

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

** Position reallocated to the City Manager Division.

100-10-120 - City Clerk

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	165,984	169,938	169,715	177,501
5010	Temporary Wages	16,592	17,267	16,960	-
		182,576	187,205	186,675	177,501
Taxes and Benefits					
5200	FICA Contribution	13,526	14,321	14,019	13,579
5205	IMRF Contribution	12,378	10,656	8,377	9,433
5220	PPO Insurance Contribution	36,880	34,153	46,721	60,623
5225	HMO Insurance Contribution	21,854	22,254	-	-
5230	Dental Insurance Contribution	3,765	3,491	3,491	3,177
5232	Vision Insurance Contribution	259	248	248	254
5235	Life Insurance Contribution	243	235	189	143
5240	Workers Compensation	310	318	313	177
		89,215	85,676	73,358	87,386
Other Employee Costs					
5310	Membership Dues	655	645	685	685 *
5320	Conferences	1,701	1,500	1,500	1,500 *
5325	Training	155	500	100	500 *
5335	Travel Expenses	-	50	25	50 *
		2,511	2,695	2,310	2,735
Insurance					
5535	Property & Liability Insurance	1,360	1,210	1,210	880
		1,360	1,210	1,210	880
Contractual Services					
6000	Professional Services	6,206	8,700	6,087	8,700 *
6005	Legal Fees	4,618	25,000	6,975	-
6015	Communication Services	508	720	510	720 *
		11,331	34,420	13,572	9,420
Other Services					
6100	Publication of Notices	5,146	6,500	4,950	6,500 *
6110	Printing Services	4,536	5,650	5,650	5,650 *
6115	Licensing/Titles	-	125	125	125 *
6120	Recording Fees	2,125	2,500	2,300	2,500 *
6195	Miscellaneous Contractual Services	905	1,200	1,200	1,200 *
		12,712	15,975	14,225	15,975
Repairs and Maintenance					
6300	R&M Software	6,270	6,860	6,858	7,339 *
		6,270	6,860	6,858	7,339
Commodities					
7000	Office Supplies	873	1,500	1,150	1,500 *
7200	Other Supplies	1,811	2,500	2,500	2,500 *
7300	Uniforms	303	300	300	300 *
7310	Publications	66	75	75	75 *
7320	Equipment < \$5,000	130	250	-	250 *
		3,183	4,625	4,025	4,625
Other Expenses					
7500	Postage & Parcel	101	500	160	500 *
7550	Miscellaneous Expenses	90	100	75	100 *
		191	600	235	600
Division Total: City Clerk		309,349	339,266	302,468	306,461

100-10-120 - City Clerk

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	International Institute of Municipal Clerks	475
	Municipal Clerks North & Northwest	40
	Municipal Clerks of Illinois	170
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: 6015 - Communication Services	Cell Phone Service	720
Account: 6100 - Publication of Notices	Publication of Notices	6,500
Account: 6110 - Printing Services	City Maps, New Resident Welcome Packet 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	7,339
Account: 7000 - Office Supplies	Card Stock for New Resident Packets and Envelope Labels	500
	Copy paper, binders, folders, pens	750
	Sanitizer, counter wipes	250
Account: 7200 - Other Supplies	Chair Mats	250
	Hinkley Water	500
	Public Outreach Giveaways-New Resident, Ward and Clerk Meetings	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

2024 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	1,509,397	1,538,436	1,712,974	2,029,875	1,929,085	2,118,913
Benefits	542,444	523,084	509,753	546,699	411,018	480,908
Contractual Services	1,349,054	1,475,220	1,497,691	2,407,423	2,285,262	2,619,617
Commodities	51,767	71,586	127,998	104,525	107,165	100,246
Capital Outlay	29,709	40,887	50,099	16,750	30,125	27,250
Total	3,482,371	3,649,213	3,898,515	5,105,272	4,762,655	5,346,952

Department Overview

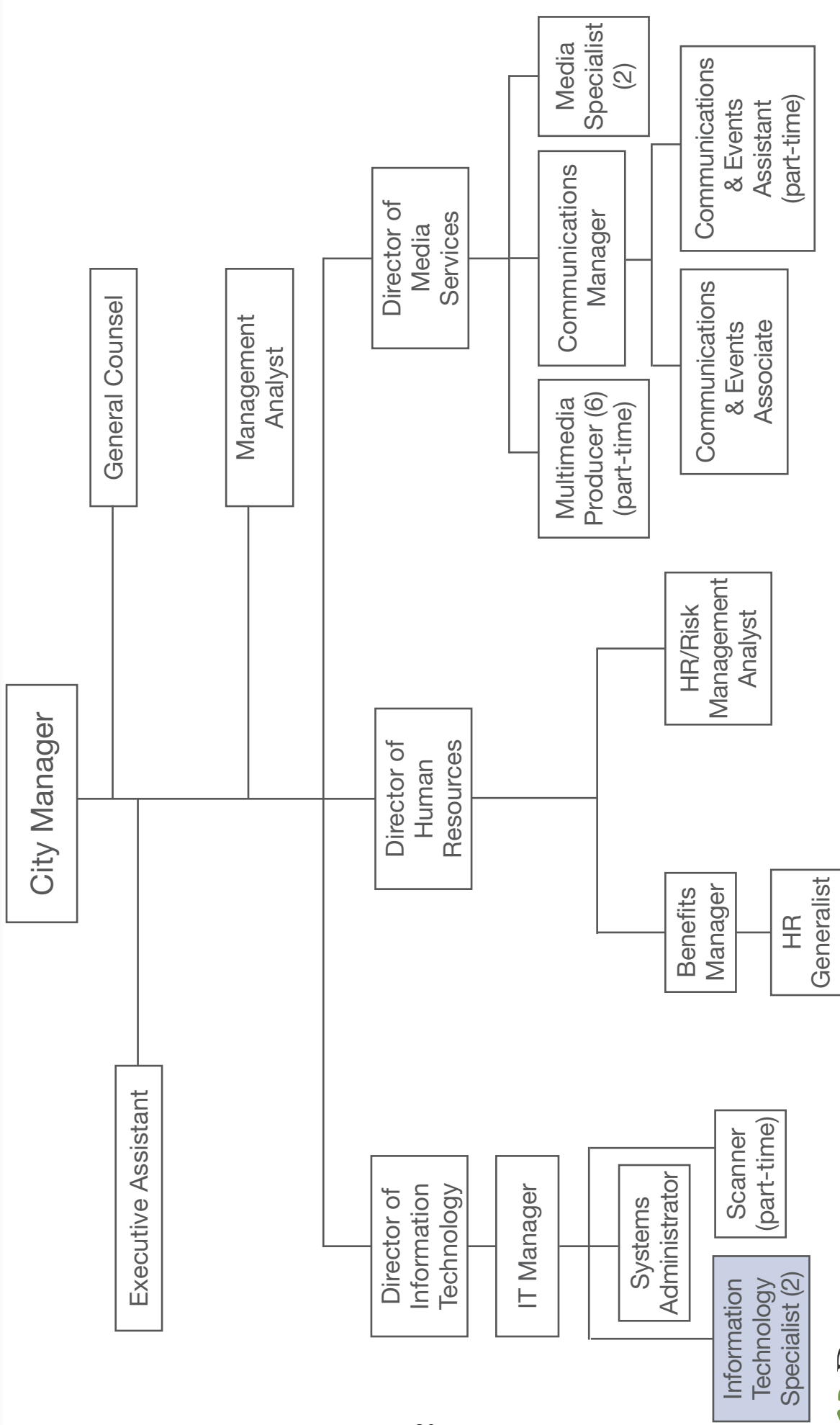
The City Manager's Office is responsible for the overall management of the City's departments and provides other administrative services. The Department consists of six divisions: City Manager, Information Technology, Legal, Media Services, Human Resources, and Health and Human Services.

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



2024 Budget
CITY MANAGER

PERSONNEL EXHIBIT

Department: City Manager		Div: City Manager		Div. No: 20 - 210	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
City Manager	1.00	1.00	1.00		
Executive Assistant	1.00	1.00	1.00		
Management Analyst *	<u>0.75</u>	<u>0.75</u>	<u>1.00</u>		
Total Full Time Equivalent (FTE) Employees:	2.75	2.75	3.00		

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

100-20-210 - City Manager

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	346,693	358,189	372,738	452,630
5010	Temporary Wages	-	44,187	-	-
		346,693	402,376	372,738	452,630
Taxes and Benefits					
5200	FICA Contribution	19,250	23,480	28,451	27,001
5205	IMRF Contribution	26,745	23,282	13,791	24,729
5220	PPO Insurance Contribution	17,336	25,297	-	19,930
5225	HMO Insurance Contribution	15,465	15,375	15,375	15,534
5230	Dental Insurance Contribution	1,937	2,345	798	2,376
5232	Vision Insurance Contribution	164	201	77	277
5235	Life Insurance Contribution	245	235	143	143
5240	Workers Compensation	589	684	592	453
5260	RHS Plan Payout	13,763	15,150	14,245	14,744
		95,493	106,049	73,472	105,187
Other Employee Costs					
5310	Membership Dues	1,963	2,200	1,950	2,250 *
5320	Conferences	30	1,500	1,200	1,500 *
5325	Training	-	1,250	750	1,250 *
5335	Travel Expenses	9	100	-	100 *
		2,002	5,050	3,900	5,100
Insurance					
5535	Property & Liability Insurance	2,810	5,840	5,840	3,690
		2,810	5,840	5,840	3,690
Contractual Services					
6000	Professional Services	-	20,000	17,500	20,000 *
6005	Legal Fees	279,429	402,000	386,500	402,000 *
6009	Legal Fees - Admin Hearings/Prosecutions	40,648	55,500	52,500	74,420 *
6010	Legal Fees - Labor & Employment	75,751	150,000	125,000	150,000 *
6015	Communication Services	508	775	575	775 *
		396,335	628,275	582,075	647,195
Other Services					
6110	Printing Services	-	150	-	150 *
6195	Miscellaneous Contractual Services	180	1,250	750	1,250
		180	1,400	750	1,400
Commodities					
7000	Office Supplies	962	1,400	1,250	1,400 *
7200	Other Supplies	635	600	575	600
7300	Uniforms	104	500	-	500
7310	Publications	132	750	250	750 *
7320	Equipment < \$5,000	55	-	-	-
		1,889	3,250	2,075	3,250
Other Expenses					
7500	Postage & Parcel	15	400	150	400 *
7550	Miscellaneous Expenses	-	750	-	750 *
		15	1,150	150	1,150
Capital Outlay					
8010	Furniture & Fixtures	1,369	5,500	4,750	-
		1,369	5,500	4,750	-
Division Total: City Manager		846,785	1,158,890	1,045,750	1,219,602

100-20-210 - City Manager

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Illinois City Managers Assoc (ILCMA)	600
	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	61,920
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

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 2021	Actual 2022	Projected 2023
Infrastructure Availability	Datacenter Uptime Peak Hours	99%	99%	99%
	Datacenter Uptime Non-Peak Hours	98%	98%	98%
Application Availability	Application Uptime Peak Hours	99%	99%	99%
	Application Uptime Non-Peak Hours	97%	97%	97%
Service / Incident Requests	Service / Incidents Requests Received	3,572	4,129	4,325
	Service / Incidents Requests Completed	3,262	4,045	4,184

2023 Major Accomplishments

1. Successfully configured and deployed EnerGov’s Permit and Customer Self Service modules providing residents and businesses the ability to apply for permits on-line.
2. Successfully configured and deployed Executime’s Time and Attendance payroll module for City of Des Plaines departments.
3. Successfully completed a detailed cybersecurity audit by Marsh, a global leader in insurance broking and risk management.
4. Successfully re-cabled City Hall’s first floor with new Cat6 cables.
5. Datacenter uptime has remained at a Tier 3 level with a 99.982% uptime (Only 1.6 hours of downtime/year).

2024 Budget
CITY MANAGER

2024 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, MS Teams, 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 harden the City's cybersecurity posture with the implementation of new technology (hardware / software) and policy adjustments.
 - a. Multi-factor authentication for all city employees.
 - b. KnowBe4 cybersecurity training for all city employees.
 - c. Conduct internal phishing campaigns to strengthen user's ability to identify spam emails.

2024 Budget
CITY MANAGER -
INFORMATION TECHNOLOGY

PERSONNEL EXHIBIT

Department: City Manager Div: Information Technology Div. No: 20 - 230			
Title	Authorized Positions		
	2022 Budget	2023 Budget	2024 Budget
Director of Information Technology	1.00	1.00	1.00
IT Manager	1.00	1.00	1.00
System Administrator	1.00	1.00	1.00
Information Technology Specialist	2.00	2.00	2.00
Part-Time Scanner	1.00	1.00	1.00
Total Full Time Equivalent (FTE) Employees:	6.00	6.00	6.00

100-20-230 - Information Technology

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	508,966	565,709	557,789	588,624
5010	Temporary Wages	15,157	33,559	16,370	41,893
5020	Overtime - Non Supervisory	9,590	18,500	7,500	18,500
		533,713	617,768	581,659	649,017
Taxes and Benefits					
5200	FICA Contribution	40,414	45,843	43,688	48,234
5205	IMRF Contribution	38,237	36,576	20,860	32,209
5220	PPO Insurance Contribution	45,004	42,346	42,346	43,299
5225	HMO Insurance Contribution	15,167	15,080	15,079	15,236
5230	Dental Insurance Contribution	3,385	3,139	3,138	2,856
5232	Vision Insurance Contribution	293	283	160	163
5235	Life Insurance Contribution	576	608	370	370
5240	Workers Compensation	901	1,019	952	630
5260	RHS Plan Payout	5,843	7,275	6,048	6,260
		149,822	152,169	132,641	149,257
Other Employee Costs					
5310	Membership Dues	219	119	475	500 *
5320	Conferences	30	1,500	-	1,500
5325	Training	2,975	10,000	11,500	12,500 *
		3,224	11,619	11,975	14,500
Insurance					
5535	Property & Liability Insurance	4,750	6,460	6,460	4,780
		4,750	6,460	6,460	4,780
Contractual Services					
6000	Professional Services	78,538	296,764	266,300	67,964 *
6015	Communication Services	7,795	11,928	11,928	10,068 *
		86,333	308,692	278,228	78,032
Other Services					
6105	Records Preservation	320	25,000	25,000	25,000 *
6140	Leases	-	-	-	99,054 *
6195	Miscellaneous Contractual Services	3,008	6,711	1,300	3,711 *
		3,327	31,711	26,300	127,765
Repairs and Maintenance					
6300	R&M Software	372,875	504,667	495,667	1,050,855 *
6305	R&M Equipment	83,278	158,725	158,725	198,625 *
		456,153	663,392	654,392	1,249,480
Commodities					
7000	Office Supplies	186	600	600	600 *
7005	Printer Supplies	11,780	15,000	9,000	10,000 *
7035	Supplies - Equipment R&M	2	1,000	-	1,000 *
7200	Other Supplies	1,395	1,200	1,200	1,200
7320	Equipment < \$5,000	46,345	28,000	28,000	28,000 *
		59,708	45,800	38,800	40,800
Other Expenses					
7500	Postage & Parcel	541	250	250	300 *
		541	250	250	300
Capital Outlay					
8005	Computer Hardware	(55)	-	-	-

100-20-230 - Information Technology

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Capital Outlay					
8010	Furniture & Fixtures	6,347	5,000	5,000	-
		6,292	5,000	5,000	-
Division Total: Information Technology		1,303,863	1,842,861	1,735,705	2,313,931

100-20-230 - Information Technology

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Amazon Prime Membership	500
Account: 5325 - Training	IT Specialized Training	12,500
Account: 6000 - Professional Services	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	2,904
	Division Replacement Cell Phones	3,600
	GX440 Wireless - IT Department	456
Account: 6105 - Records Preservation	External Scanning Services	25,000
Account: 6140 - Leases	Copier Building & Code	5,177
	Copier CED	5,177
	Copier City Clerk	5,177
	Copier City Mgr & Mayor	5,177
	Copier EMA	5,177
	Copier Engineering	5,177
	Copier Finance - Back Office	5,177
	Copier Finance - Main Floor	5,177
	Copier Fire - Administration	5,177
	Copier Fire - Station 61	5,177
	Copier Human Resources	5,177
	Copier Information Technology	5,177
	Copier Media	5,177
	Copier Police Administration	5,177
	Copier Police Detectives	5,177
	Copier Police Records	5,177
	Copier Police Report Writing	5,177
	Copier Public Works	5,177
	eFax	5,868
	Account: 6195 - Miscellaneous Contractual Services	EDC - Electronic Directory
GoDaddy SSL Certificates		1,500
GoToMeeting		236
Network Solutions Domains		1,500

100-20-230 - Information Technology

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total	
Account: 6300 - R&M Software	After Hours Technology Support	175,000	
	Blue Lake Laserfiche Import Utility	237	
	BlueBeam Plan Review and Prime Software	6,710	
	Cisco DUO	6,500	
	Cisco Software Maintenance	16,500	
	Crush File Transfer Protocol (FTP)	500	
	Fortra (Help Systems)	16,775	
	Hosted Telephone System (Carryover)	150,000	
	IT Service Desk Application	7,150	
	Laserfiche Server & User Licenses	16,090	
	Malwarebytes	6,500	
	MAS 360 - Verizon Remote Application	2,700	
	MS Enterprise Agreement Core Cal, Server, SQL	234,100	
	MS Enterprise Agreement True Up	15,000	
	NeoGov Insight	10,750	
	NeoGov Onboarding	10,600	
	Netmotion	10,000	
	Security Operations Center	60,000	
	SharePoint Additional Storage	10,000	
	Tyler Technologies EnerGov Software	47,000	
	Tyler Technologies Executime Software	13,000	
	Tyler Technologies FM/HR/BA/eSuite (Hosted Environment)	215,743	
	VMWare Hosts and Server	20,000	
Account: 6305 - R&M Equipment	Barracuda 995 Backup Updates / Instant Replacement	63,000	
	Barracuda O365 Archiver	36,950	
	Barracuda O365 Archiver (75 Licenses)	10,000	
	Barracuda Spam Filter Update / Instant Replacement	1,975	
	Beyond Trust (Bomgar) Remote Access	3,750	
	Beyond Trust (PAM)	30,000	
	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	7,500	
	Palo Alto - Threat Prevention Subscription	5,100	
	Palo Alto Premium Support	6,600	
	Palo Alto URL Filtering Subscription	8,400	
	Palo Alto WildFire Subscription	4,800	
	Account: 7000 - Office Supplies	Office Supplies	600
	Account: 7005 - Printer Supplies	Printer/Copier Toner & Ink	10,000
Account: 7035 - Supplies - Equipment R&M	Maintenance Parts & Supplies	1,000	

100-20-230 - Information Technology

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
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.

2024 Budget
CITY MANAGER

Media Services

Division Overview

The Media Services Division consists of the Director, Media Specialists (2), Communications and Events Associate, Communications Manager, and Part-Time Media Crew. The Division is responsible for supporting all communications and engagement, as well as public and media relations on behalf of the City. The Division is also responsible for identifying new communications trends, enhancements, maintaining the City’s “Brand,” and organizing City-sponsored events.

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

The Communications Manager works proactively with the Director of Media Services to support all communications initiatives. They supervise City-sponsored events to enhance and strengthen a sense of community, support local businesses, and promote the City to residents and businesses.

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

The Digital Media Specialist is responsible for social media platforms to engage with the community, disseminate information, and promote the city's services. They also update and maintain content on the City’s website, ensuring that information is accurate and relevant.

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

Performance Measures

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Publications	Publications Produced	3	3	3
Meeting Broadcasts	Meetings Broadcasted	26	26	25
Video Programs produced	PSAs and other original programming	55	50	56
	DPTV Ch. 17 Live Stream	3,200	2,089	3,180
	DPTV Meetings On-Demand	3,389	2,929	2,792
	YouTube	14,700	26,263	22,472
City Website	Page Users	199,310	200,175	201,500
DP 311	DP 311 Submissions	936	936	940
Social Media	Active Social Media Accounts	7	7	7
City E-News	City E-newsletters sent	18	35	35
E-News Subscribers	Number of Subscribers to All Topics	5,427	8,525	9,500

2023 Major Accomplishments

1. In 2023, Media Services took crucial steps in ensuring inclusivity and equal access for all. We have translated select print products into multiple languages, making essential information available to diverse audiences. With the addition of a Digital Media Specialist to our team we created the capacity to implement alternative text on images. This enables those with visual impairments to understand the content conveyed through visuals and ensures that our website is more inclusive and user-friendly for all visitors. We have leveraged web tools to ensure that our pages comply with the Web Content Accessibility Guidelines (WCAG). By adhering to these standards, we create a more accessible digital environment, removing barriers for individuals with disabilities. From translating our Summer Events flyer into additional popular area languages, to making sure we provide accessible parking and ADA Portable restrooms, our events are a more inclusive and enjoyable experience for all attendees. Media Services understands the significance of video content and have taken steps to ensure its accessibility. All our videos are now captioned, making them accessible to individuals who are deaf or hard of hearing. These achievements reflect our commitment to creating an inclusive experience for everyone, and we will continue to prioritize accessibility in all aspects of our organization.
2. Responding to the overwhelming request from the community and elected officials for additional exciting city events, the Media Services Department announced the launch of three brand-new Food Truck Round Up events in 2023. In addition, the department unveiled the inaugural Harvest Hoot event, a fall family-friendly day of activities. Media Services once again showcased its commitment to community engagement by successfully executing three summer events in just three weeks. In June, the highly anticipated Taste of Des Plaines took place in downtown Des Plaines. The event drew thousands of visitors over the course of two days with overwhelmingly positive feedback from vendors, partner organizations, and the general public. As part of the city's commitment to enriching the community's spirit, Des Plaines continued its tradition of hosting a community fireworks display at Oakton College. To culminate the month of celebrations, Des Plaines hosted thousands of enthusiastic spectators for the Independence Day Parade. The event epitomized the spirit of unity and togetherness. In the winter, Media Services hosted the annual Holiday Tree Lighting and a Fair in the Square event that was introduced at the end of 2022 and well received by attendees. The success of these events is a testament to the City of Des Plaines' dedication to creating unforgettable experiences for its residents, visitors, and businesses alike. The city continues to strengthen its position as a vibrant and welcoming community.

2024 Goals and Objectives

1. In 2024, Media Services will continue to position the City as a trusted source of news and information for residents, businesses, and stakeholders. We'll keep the public informed about City updates, events, and services while planning engaging community events and festivals aligned with the City's Strategic Plan goal of Community Character. Together, we'll foster meaningful connections and celebrate progress throughout the year.
2. The City Council continues to emphasize communication with our residents and businesses as a priority. To help us meet that goal, the Media Services team has increased content production in all mediums, but with an emphasis on video production. In 2023, Media Services entered Phase 1 of the renovation of the second floor to create a video studio. This exciting project is a significant step towards enhancing our production value and taking our content creation to new heights. The dedicated studio space will provide us with the tools and technology needed to produce professional-grade videos, enabling us to deliver captivating content to our audience. In 2024, Media Services will continue to work with Public Works to manage the development of the studio and will build plans for strategic use of the space.

2024 Budget
CITY MANAGER -
MEDIA SERVICES

PERSONNEL EXHIBIT

Department: City Manager		Div: Media Services		Div. No: 20 - 240	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Director of Media Services	1.00	1.00	1.00		
Communications Manager	1.00	1.00	1.00		
Media Specialist	1.00	2.00	2.00		
Communications and Events Associate	1.00	1.00	1.00		
Executive Secretary	1.00	0.00	0.00		
Part-Time Media Crew	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>		
Total Full Time Equivalent (FTE) Employees:	7.75	7.75	7.75		

100-20-240 - Media Services

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	348,955	435,243	438,696	463,406
5010	Temporary Wages	90,083	123,087	104,906	124,562
5020	Overtime - Non Supervisory	-	1,500	-	-
		439,038	559,830	543,602	587,968
Taxes and Benefits					
5200	FICA Contribution	33,199	42,710	41,331	44,977
5205	IMRF Contribution	26,771	28,291	16,028	24,993
5220	PPO Insurance Contribution	18,537	44,102	9,018	9,221
5225	HMO Insurance Contribution	28,528	29,794	22,254	22,484
5230	Dental Insurance Contribution	2,953	3,937	1,944	1,769
5232	Vision Insurance Contribution	121	236	42	42
5235	Life Insurance Contribution	479	526	344	345
5240	Workers Compensation	746	949	885	587
5260	RHS Plan Payout	29,543	-	-	-
		140,876	150,545	91,846	104,418
Other Employee Costs					
5310	Membership Dues	964	1,647	1,320	1,479 *
5320	Conferences	936	3,000	2,000	3,000 *
5325	Training	509	1,000	1,000	1,000 *
5335	Travel Expenses	430	500	500	500 *
		2,839	6,147	4,820	5,979
Insurance					
5535	Property & Liability Insurance	2,600	3,680	3,680	2,510
		2,600	3,680	3,680	2,510
Contractual Services					
6000	Professional Services	-	23,000	5,000	23,000 *
6015	Communication Services	2,809	3,500	3,500	3,500 *
		2,809	26,500	8,500	26,500
Other Services					
6100	Publication of Notices	-	-	-	-
6108	Public Relations & Communications	9,290	10,500	10,000	10,500 *
6110	Printing Services	27,676	27,000	29,000	30,000 *
6115	Licensing/Titles	3,983	5,975	5,975	6,130 *
6195	Miscellaneous Contractual Services	73,867	118,992	118,992	128,965 *
		114,817	162,467	163,967	175,595
Repairs and Maintenance					
6305	R&M Equipment	1,234	2,500	2,500	2,000 *
		1,234	2,500	2,500	2,000
Subsidies and Incentives					
6535	Subsidy - Youth Commission	10,824	15,000	13,000	15,000 *
		10,824	15,000	13,000	15,000
Commodities					
7000	Office Supplies	588	400	500	700 *
7200	Other Supplies	1,036	600	600	600 *
7300	Uniforms	276	500	500	500 *
7310	Publications	1,453	1,400	1,400	1,400 *
7320	Equipment < \$5,000	11,250	5,000	10,000	5,000 *
		14,603	7,900	13,000	8,200
Other Expenses					
7500	Postage & Parcel	17,761	18,500	18,500	20,500 *

100-20-240 - Media Services

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Expenses					
7550	Miscellaneous Expenses	8,444	7,500	5,500	5,500 *
		26,205	26,000	24,000	26,000
Capital Outlay					
8010	Furniture & Fixtures	-	750	-	750 *
8015	Equipment	42,439	5,500	20,375	26,500 *
		42,439	6,250	20,375	27,250
Division Total: Media Services		798,282	966,819	889,290	981,420

100-20-240 - Media Services

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Engaging Local Gov Leaders (ELGL) - 10 members	475
	Gov. Social Media Group (GSM)	79
	Group membership City/County Communic & Marketing Assn (3CMA)	845
	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	15,000
	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.	755
	FAA registration for drone	175
	SESAC, Inc.	1,800
Account: 6195 - Miscellaneous Contractual Services	Additional Translation Services	5,000
	Adobe Creative Cloud - Four Subscriptions	5,000
	Archive Social - Social Media Archiving Services	7,188
	AVI Council Chamber AV Support Annual Subscription	6,985
	Canva Pro Graphic Design System Annual Subscription	420
	Champ/EarthChannel Web Video Streaming and Archiving Services	7,495
	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	24,000
	ENews	
	Issuu Online PDF display tool	420
	Monsido Website Analytics/Accessibility tool	4,500
	Photo and Video File Management Software	15,000
	Powtoon Video Animation Annual Subscription	708
	QR Code Generator	100
	Service Request Software DP311	30,000
	Survey Monkey Annual Subscription	375
Translation Services	10,000	
Account: 6305 - R&M Equipment	Repair & Maintenance of Media Equipment	2,000
Account: 6535 - Subsidy - Youth Commission	Additional Funding for Youth Commission	8,000
	Baseline Budget for Youth Commission	7,000

100-20-240 - Media Services

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7000 - Office Supplies	Specialty Paper, Pens, Binders, Pencils, Etc	700
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	14,000
	Community Calendar Postage	4,500
	Miscellaneous Postage	2,000
Account: 7550 - Miscellaneous Expenses	Miscellaneous Marketing & PR	5,500
Account: 8010 - Furniture & Fixtures	Miscellaneous Replacement Furniture	750
Account: 8015 - Equipment	Phase 2 of Media Service studio space renovation	20,000
	Windows (PC) Editing Station	6,500

2024 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 that staff works 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 2021	Actual 2022	Projected 2023
Recruitment	Job Postings	25	40	25
Recruitment	New employee on-boarding processes	48	59	39
Employee Relations	Employee off-boarding processes	86*	55	25
Benefits Administration	FMLA Leaves managed	34	39	60
Claims Administration	Property, Automotive and Liability Claims filed	35	44	41
Claims Administration	Worker’s Compensation Claims Filed (workplace injuries)	32	21	23
Claims Administration	Claims reviewed internally and resolved without claim being filed	70	22	20

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

2023 Major Accomplishments

1. Implemented a new electronic life event process in New World.
2. Created an electronic process in Laserfiche to add documents to an active personnel file.
3. Hosted an employment law overview for supervisors pertaining to the Family and Medical Leave Act (FMLA) and collective bargaining.

2024 Goals and Objectives

1. Continue to digitize employee personnel files resulting in the centralization of records.
2. Implement a new performance management software solution.
3. Implement a city-wide training program software solution that assists with tracking and standardizing city-wide training.

2024 Budget
CITY MANAGER -
HUMAN RESOURCES

PERSONNEL EXHIBIT

Department: City Manager		Div: Human Resources		Div. No: 20 - 250	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	327,588	380,190	380,122	429,316
		327,588	380,190	380,122	429,316
Taxes and Benefits					
5200	FICA Contribution	24,331	29,084	28,251	32,843
5205	IMRF Contribution	25,315	24,713	14,178	23,613
5220	PPO Insurance Contribution	58,844	68,744	59,976	61,326
5230	Dental Insurance Contribution	3,515	3,941	3,539	3,221
5232	Vision Insurance Contribution	304	355	320	327
5235	Life Insurance Contribution	439	470	286	286
5240	Workers Compensation	556	646	625	430
		113,304	127,953	107,175	122,046
Other Employee Costs					
5310	Membership Dues	1,464	1,590	1,676	1,695 *
5315	Tuition Reimbursements	20,883	30,000	55,000	80,000 *
5320	Conferences	828	1,030	1,190	1,730 *
5325	Training	4,416	2,185	2,264	2,585 *
5335	Travel Expenses	929	1,850	1,300	1,850 *
5340	Pre-Employment Testing	10,722	14,175	9,816	11,725 *
5345	Post-Employment Testing	5,207	4,120	3,500	4,120 *
		44,449	54,950	74,746	103,705
Insurance					
5535	Property & Liability Insurance	3,220	3,340	3,340	2,460
5560	Unemployment Claims	11,962	30,000	20,000	30,000
		15,182	33,340	23,340	32,460
Contractual Services					
6000	Professional Services	13,800	53,000	35,000	91,500 *
6015	Communication Services	508	510	966	1,152 *
		14,308	53,510	35,966	92,652
Other Services					
6100	Publication of Notices	21,516	15,000	15,000	15,000 *
6105	Records Preservation	-	-	-	15,000 *
6110	Printing Services	25	170	170	170 *
6195	Miscellaneous Contractual Services	1,055	1,000	1,034	1,104 *
		22,597	16,170	16,204	31,274
Commodities					
7000	Office Supplies	900	1,100	958	1,100 *
7200	Other Supplies	497	500	691	700 *
7300	Uniforms	-	-	-	400 *
7310	Publications	239	350	735	646 *
7320	Equipment < \$5,000	-	200	809	250 *
		1,637	2,150	3,193	3,096
Other Expenses					
7500	Postage & Parcel	8	50	50	50 *
7525	Meals	-	-	64	-
7550	Miscellaneous Expenses	23,012	17,400	25,000	17,400 *
		23,020	17,450	25,114	17,450
Division Total: Human Resources		562,083	685,713	665,860	831,999

100-20-250 - Human Resources

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	IL Assistant Municipal Management Association	50
	IL City/County Management Association	410
	ILCMA Legacy Project	80
	International City/County Management Association	400
	National Public Employer Labor Relations Assoc. (NPELRA)	135
	PublicSalary	390
	Society for Human Resource Management	230
	Account: 5315 - Tuition Reimbursements	Additional Tuition Reimbursement Funding City-Wide Employee Program
Account: 5320 - Conferences	Collective Bargaining Simulation	400
	Des Plaines Chamber of Commerce Mayoral Address	60
	IL Public Employer Labor Relations Association Annual Conference	850
	Legacy Conference	420
Account: 5325 - Training	Employee Training	1,300
	Employment Law Change Webinars	700
	IL Public Employer Labor Relations Association Labor Law Seminar	585
	Account: 5335 - Travel Expenses	IL Public Employer Labor Relations Association Annual Conference
Account: 5340 - Pre-Employment Testing	Post-Offer Conditional Background Screenings	5,775
	Post-Offer Conditional Fingerprinting	700
	Post-Offer Conditional Medical Screenings	5,250
Account: 5345 - Post-Employment Testing	Bi-Lingual Verification Testing	620
	Post-Employment Medical Testing	3,500
Account: 6000 - Professional Services	Executive Recruitment Assistance	25,000
	Organization Training/Needs Assistance	16,500
	Performance, Applicant Tracking & Onboarding System	35,000
	Personnel File Scanning	10,000
	Plan Source Benefit Administration Integration to Logos	5,000
Account: 6015 - Communication Services	Director Phone Expense	576
	HR Flex Phone Expense	576
Account: 6100 - Publication of Notices	Promoted Recruitment Postings Recruitment Advertisements	9,500 5,500
Account: 6105 - Records Preservation	External Scanning Services	15,000
Account: 6110 - Printing Services	Printing Envelopes	170
Account: 6195 - Miscellaneous Contractual Services	Shredding Totter Services	1,104
Account: 7000 - Office Supplies	General Supplies	700
	Paper	400
Account: 7200 - Other Supplies	General Expenses	700
Account: 7300 - Uniforms	Uniforms	400
Account: 7310 - Publications	Mandatory Employment Posters	646
Account: 7320 - Equipment < \$5,000	Miscellaneous Small Equipment	250
Account: 7500 - Postage & Parcel	Special Mailings	50

100-20-250 - Human Resources

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7550 - Miscellaneous Expenses	Public Employee Recognition Program	17,400

Health and Human Services

Division Overview

The Health and Human Services Division was responsible for promoting wellness and connecting residents to local community resources to address their concerns.

The Health and Human Services Division oversaw the following: Subsidized Taxi Program, Social Service Agency Funding Program, and the Emergency Assistance Programs.

In September 2023, the duties of the part-time Community Social Worker transitioned to a full-time Police and Community Social Worker located in the Police Department, which is reflected in the Police Department’s 2024 Budget.

Performance Measures-

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Services	Number of Service Calls Received	2,221	1,388	725
	Number of Taxi Rides	132	49	0
	Number of Handicap Placards Issued	0	0	0
	Number of Emergency Assistance (Water)	45	37	20
	Number of Home Visits	0	6	2

2023 Major Accomplishments

1. Thirty-eight Social Service Agencies were funded through this year’s Social Service Funding Program.
2. Participated in (5) public education/informational presentations promoting HHS services; “SPEAK OUT” Des Plaines, St. Emily’s Church-Senior Club, Quigley Community Fair, District #62 Early Learning Center’s Community Resource Fair, and participated in MWHS Clinical Government class learning about the Older American’s Act and services with Frisbie Senior Center.
3. Updated Health and Human Services Division informational brochures and the Community Resource Directory.

2024 Budget
CITY MANAGER -
HEALTH & HUMAN SERVICES

PERSONNEL EXHIBIT

Department: City Manager Div: Health & Human Services Div. No: 20 - 260			
Title	Authorized Positions		
	2022 Budget	2023 Budget	2024 Budget
Community Social Workers (2PT) *	0.75	0.75	0.00
Total Full Time Equivalent (FTE) Employees:	0.75	0.75	0.00

* Position reallocated to Police/Criminal Investigation Division.

100-20-260 - Health & Human Services

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	65,943	69,711	50,964	-
		65,943	69,711	50,964	-
Taxes and Benefits					
5200	FICA Contribution	5,045	5,333	3,899	-
5205	IMRF Contribution	5,102	4,531	1,901	-
5240	Workers Compensation	112	119	84	-
		10,259	9,983	5,884	-
Other Employee Costs					
5310	Membership Dues	236	240	236	-
5325	Training	387	500	175	-
		623	740	411	-
Insurance					
5535	Property & Liability Insurance	1,550	1,480	1,480	-
		1,550	1,480	1,480	-
Subsidies and Incentives					
6530	Subsidy - Community Outreach	12,109	14,500	14,500	-
6540	Subsidy - Senior Center	136,500	136,500	136,500	-
6545	Subsidy - Social Service Agency	160,000	210,000	215,728	-
6550	Subsidy - Senior Citizen Cab Service	138	7,500	-	-
		308,747	368,500	366,728	-
Commodities					
7000	Office Supplies	-	200	100	-
7200	Other Supplies	380	250	483	-
7300	Uniforms	-	100	-	-
		380	550	583	-
Other Expenses					
7500	Postage & Parcel	-	25	-	-
		-	25	-	-
Division Total: Health & Human Services		387,502	450,989	426,050	-

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2024 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	800,527	819,672	928,322	976,610	893,370	1,016,397
Benefits	283,885	292,313	302,079	295,760	239,386	273,811
Contractual Services	71,214	79,873	88,396	104,090	94,290	135,815
Commodities	8,749	7,853	10,830	13,550	11,405	15,000
Capital Outlay	790	358	3,085	2,500	2,450	4,250
Total	1,165,165	1,200,069	1,332,712	1,392,510	1,240,901	1,445,273

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 vehicle licensing, 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.

2024 Budget
FINANCE

Performance Measures

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Accounts Payable	Total Invoices Paid	9,916	10,637	10,600
	% of Total Invoices Paid via EFT	34%	35%	40%
	Purchase Orders Completed	492	535	540
Local Taxes	Total Real Estate Transfer Stamps Issued	1,331	1,211	1,200
	Food & Beverage Tax Forms Processed	1,745	2,193	2,200
Payroll	Number of W-2s Issued	428	420	380
General Ledger	Number of Journal Entries Approved	5,268	4,864	5,000
Awards	GFOA Distinguished Budget Award - Budget	Yes	Yes	Yes
	GFOA Certificate of Achievement - ACFR	Yes	Yes	Yes

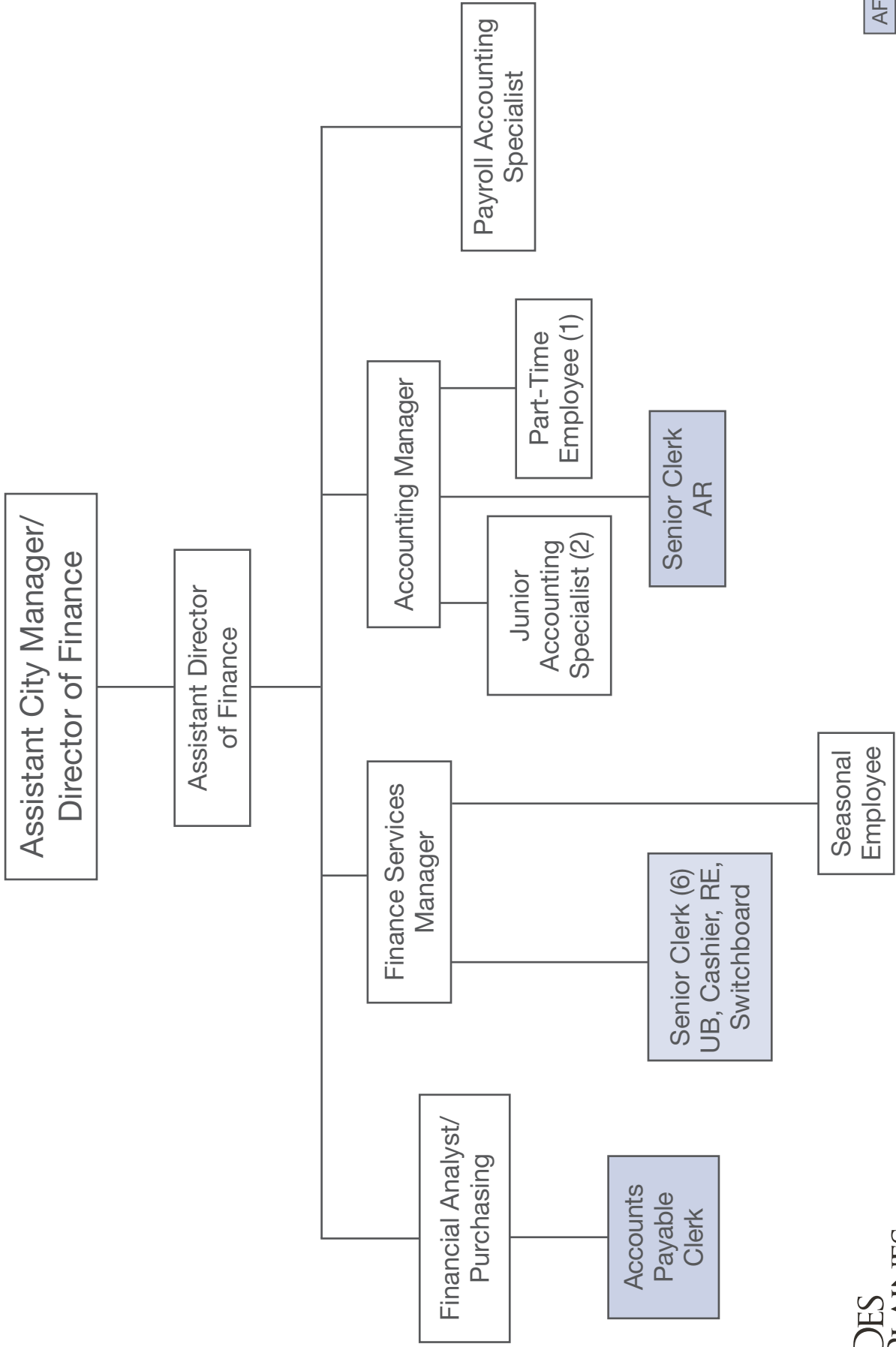
2023 Major Accomplishments

1. Received the Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting for 2021. This report summarizes the City’s financial state in a user-friendly and understandable format to the public.
2. Awarded the Certificate of Achievement for Excellence in Financial Reporting for the 2021 Annual Comprehensive Financial Report from the Government Finance Officers Association.
3. Revise the City’s investment policy to include additional authorized Financial Institutions that will help maximize returns while mitigating risk.
4. Implemented 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 is published electronically on our website.

2024 Goals and Objectives

1. 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.
2. Establish a paperless Accounts Payable process which will help increase efficiency.
3. Streamline the real estate transfer stamp process and procedures.

FINANCE DEPARTMENT



2024 Budget
FINANCE

PERSONNEL EXHIBIT

Department: Finance		Div: Finance/General		Div. No: 30 - 000	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 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		
Finance Services Manager	0.50	0.50	0.50		
Financial Analyst/Purchasing	1.00	1.00	1.00		
Junior Accounting Specialist	2.00	1.00	1.00		
Payroll Accounting Specialist	1.00	1.00	1.00		
Accounts Payable Clerk	1.00	1.00	1.00		
Senior Clerk	3.50	3.50	3.50		
Part-Time	0.75	0.75	0.75		
Seasonal	0.25	0.25	0.25		
Total Full Time Equivalent (FTE) Employees:	12.50	11.50	11.50		

100-30 - Finance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	928,322	957,557	874,317	997,113
5010	Temporary Wages	-	12,553	12,553	12,784
5020	Overtime - Non Supervisory	-	6,500	6,500	6,500
		928,322	976,610	893,370	1,016,397
Taxes and Benefits					
5200	FICA Contribution	66,714	70,838	65,944	74,104
5205	IMRF Contribution	71,150	61,721	32,310	54,401
5220	PPO Insurance Contribution	106,644	120,609	96,854	97,622
5225	HMO Insurance Contribution	22,384	22,254	26,024	30,102
5230	Dental Insurance Contribution	7,038	7,827	6,344	5,714
5232	Vision Insurance Contribution	571	605	593	620
5235	Life Insurance Contribution	1,238	1,182	680	719
5240	Workers Compensation	1,573	1,649	1,440	1,009
5260	RHS Plan Payout	24,767	9,075	9,197	9,520
		302,079	295,760	239,386	273,811
Other Employee Costs					
5310	Membership Dues	1,465	3,510	3,105	3,510 *
5320	Conferences	1,009	500	450	1,500
5325	Training	6,482	4,880	4,300	6,275 *
5335	Travel Expenses	177	150	325	325
		9,134	9,040	8,180	11,610
Insurance					
5535	Property & Liability Insurance	5,480	5,450	5,450	3,620
		5,480	5,450	5,450	3,620
Contractual Services					
6000	Professional Services	65,448	79,200	67,100	90,565 *
6015	Communication Services	1,564	2,450	1,850	2,450 *
		67,012	81,650	68,950	93,015
Other Services					
6105	Records Preservation	-	-	-	15,000 *
6110	Printing Services	4,305	6,750	8,500	9,870 *
6115	Licensing/Titles	30	200	-	200 *
6195	Miscellaneous Contractual Services	2,436	1,000	3,210	2,500 *
		6,771	7,950	11,710	27,570
Commodities					
7000	Office Supplies	3,657	5,000	4,250	5,000 *
7200	Other Supplies	3,974	2,050	3,080	4,300 *
7300	Uniforms	2,141	2,000	2,500	3,150
7310	Publications	-	300	175	300 *
7320	Equipment < \$5,000	989	450	1,100	1,250 *
		10,761	9,800	11,105	14,000
Other Expenses					
7500	Postage & Parcel	69	3,500	200	750 *
7550	Miscellaneous Expenses	-	250	100	250
		69	3,750	300	1,000
Capital Outlay					
8010	Furniture & Fixtures	3,085	2,500	2,450	4,250
		3,085	2,500	2,450	4,250
Department Total: Finance		1,332,712	1,392,510	1,240,901	1,445,273

100-30 - Finance

2024 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	1,500
	Excel Training Course	3,000
	GFOA Training Courses	450
	IGFOA Training Courses	450
	IPELRA	600
	Payroll Training Courses	275
Account: 6000 - Professional Services	Actuary - Pension Calculation (Tax Levy)	6,000
	Audit - AFR (Annual Financial Report)	1,300
	Audit - CYEFR (Current Year End Financial Report)	2,300
	Audit - Single Audit Report	7,100
	Audit - TIF Compliance Letter	3,600
	Continuing Disclosure - Municipal Advisor Fee	1,100
	ERP System Efficiencies - Training & System Set-Up	10,000
	GASB 67/68 Police and Fire	4,420
	GFOA Audit, PAFR & Budget Certificates	1,600
	Independent Auditor (75%)	48,365
	OPEB Calculation	4,780
Account: 6015 - Communication Services	Cell Phone Service (DIR, AFD), Fin Hotspot	2,450
Account: 6105 - Records Preservation	External Scanning Services	15,000
Account: 6110 - Printing Services	Budget Printing/Binding	4,750
	Envelopes	800
	Payroll and AP Checks	1,800
	Receipt Forms	1,300
	Transfer Stamps	500
	W-2 and 1099 Forms	720
Account: 6115 - Licensing/Titles	Notary Commissions	200
Account: 6195 - Miscellaneous Contractual Services	Shredding Services	2,500
Account: 7000 - Office Supplies	Copy Machine Paper	3,000
	Pens, Pencils, Clips	2,000
Account: 7200 - Other Supplies	Budget Supplies	850
	General Office Supplies	1,500
	Water Supplies	1,950
Account: 7310 - Publications	Publications & GFOA Reference Materials	300
Account: 7320 - Equipment < \$5,000	Calculators, Headsets, Misc Office Equipment	1,250
Account: 7500 - Postage & Parcel	Office Mailings	750

2024 Budget

COMMUNITY AND ECONOMIC DEVELOPMENT

Mission Statement

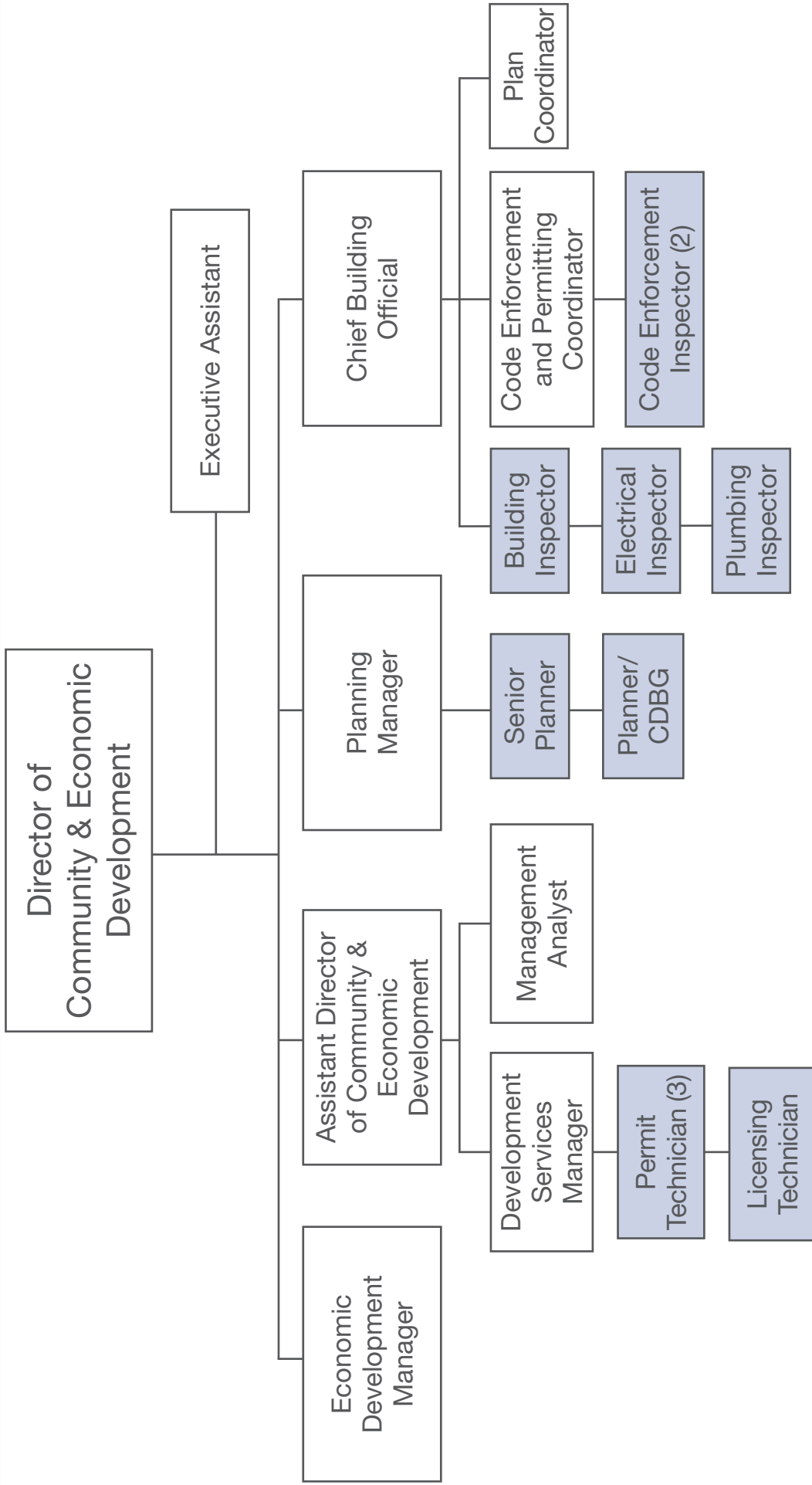
The mission of the Community and Economic Development Department is to provide responsive, predictable and efficient administration of codes and ordinance to promote a livable and sustainable community, ensuring economic vitality for the benefit of all.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	1,445,151	1,374,058	1,463,277	1,690,736	1,663,510	2,004,203
Benefits	555,628	521,232	549,714	585,664	517,714	655,115
Contractual Services	457,227	433,513	626,585	816,770	1,053,090	1,089,642
Commodities	9,070	14,089	11,733	15,350	15,650	18,550
Capital Outlay	926	823	1,250	10,000	3,600	6,500
Total	2,468,002	2,343,715	2,652,559	3,118,520	3,253,564	3,774,010

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 & Code Enforcement Division

Division Overview

The Building & Code Enforcement Division has 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 2021	Actual 2022	Projected 2023
Building & Code Enforcement	Building/Business Registration Inspections	8,231	6,571	6,800
	Business Registration Applications Received	130	163	150
	Business Registration Renewals	1,448	1,149	1,087
	Housing/Code Enforcement Inspections	4,757	4,798	4,000
	Food Service/Sanitation Inspections	436	555	714
	Total Inspections Performed	13,424	8,485	8,500
	Number of Inspections per Inspector	1,678	849	850
	Number of Plan Reviews Performed	5,854	4,373	4,500
	Number of Building Permits Issued	3,354	3,014	3,000
	Construction Value of Permitted Improvements	\$131,447,925	\$104,671,067	\$212,000,000
Permitting & Licensing Phone Actions	40,169	31,985	28,000	

2023 Major Accomplishments

1. Successfully implemented EnerGov software for building permits, contractor licensing, and business licensing. Fully implemented both the back-end, in-house system used by staff and the Customer Self-Service Portal.
2. Granted Certificates of Occupancy for several major projects including The Welkin: 1425 Ellinwood Street, The Foxtail on the Lake: 1177 Howard Avenue, and Seefried Properties warehouse: 190 East Touhy Avenue.

COMMUNITY AND ECONOMIC DEVELOPMENT

2024 Goals and Objectives

1. Implement EnerGov software system for Code Enforcement.
2. Implement a process to accurately report plan review statistics.
3. Maintain a collective score on the Customer Service Survey at 4.5 or greater (1-5 scale) for responsiveness and professionalism.

2024 Budget

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

PERSONNEL EXHIBIT

Department: CED		Div: Bldg & Code Enforcement		Div. No: 40 - 410
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 Budget	
Assistant Director of CED	0.00	1.00	1.00	
Building Official	1.00	1.00	1.00	
Plan Coordinator	1.00	1.00	1.00	
Development Services Manager	1.00	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	1.00	0.00	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	4.00	
Part-Time	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	
Total Full Time Equivalent (FTE) Employees:	13.50	13.50	14.00	

100-40-410 - Building & Code Enforcement

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	1,010,251	1,191,703	1,155,186	1,307,179
5010	Temporary Wages	16,687	25,106	12,553	-
5020	Overtime - Non Supervisory	33,432	27,500	16,068	27,500
		1,060,369	1,244,309	1,183,807	1,334,679
Taxes and Benefits					
5200	FICA Contribution	79,559	93,124	87,481	100,036
5205	IMRF Contribution	80,387	77,201	43,538	71,676
5220	PPO Insurance Contribution	162,425	170,627	147,612	176,462
5225	HMO Insurance Contribution	53,004	66,762	88,098	89,936
5230	Dental Insurance Contribution	12,457	13,268	14,450	15,088
5232	Vision Insurance Contribution	1,074	1,181	1,201	1,456
5235	Life Insurance Contribution	1,313	1,425	862	976
5240	Workers Compensation	29,825	25,825	24,680	16,516
5250	Uniform Allowance	536	500	500	500
5260	RHS Plan Payout	7,375	11,025	7,633	7,901
		427,954	460,938	416,055	480,547
Other Employee Costs					
5310	Membership Dues	715	1,065	750	1,317 *
5325	Training	2,525	5,465	4,500	8,000 *
5335	Travel Expenses	-	400	200	400
		3,240	6,930	5,450	9,717
Insurance					
5535	Property & Liability Insurance	17,760	18,700	17,500	18,700
		17,760	18,700	17,500	18,700
Contractual Services					
6000	Professional Services	413,595	256,000	301,000	301,000 *
6005	Legal Fees	73,346	50,000	45,000	50,000 *
6015	Communication Services	6,137	8,500	6,200	8,500 *
6025	Administrative Services	98	250	500	250
		493,176	314,750	352,700	359,750
Other Services					
6100	Publication of Notices	190	200	400	250
6105	Records Preservation	-	-	-	15,000 *
6110	Printing Services	2,360	3,000	3,500	4,000 *
6115	Licensing/Titles	(10)	-	-	-
6195	Miscellaneous Contractual Services	20,549	40,000	15,000	40,000 *
		23,089	43,200	18,900	59,250
Repairs and Maintenance					
6310	R&M Vehicles	-	150	-	150
		-	150	-	150
Commodities					
7000	Office Supplies	3,440	2,500	3,500	3,000
7200	Other Supplies	1,723	1,200	1,600	1,500
7300	Uniforms	1,904	2,000	2,000	2,000
7310	Publications	660	500	400	2,600 *
7320	Equipment < \$5,000	1,372	1,000	3,000	1,000 *
		9,099	7,200	10,500	10,100
Other Expenses					
7500	Postage & Parcel	45	250	200	250
7550	Miscellaneous Expenses	-	100	100	100
		45	350	300	350

100-40-410 - Building & Code Enforcement

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Capital Outlay					
8010	Furniture & Fixtures	1,250	10,000	3,000	5,000 *
		1,250	10,000	3,000	5,000
Division Total: Building & Code Enforcement		2,035,982	2,106,527	2,008,212	2,278,243

100-40-410 - Building & Code Enforcement

2024 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)	400
	Illinois Department of Professional Regulation	120
	Illinois Plumbing Inspectors Association	70
	International Code Council (ICC)	292
	NorthWest Building Officials & Code Administrators	140
	Suburban Building Officials Conference	100
Account: 5325 - Training	Backflow Training	95
	Health	500
	ICC Certification Renewals	200
	ICC Exams	1,095
	Illinois City/County Manager Association (ILCMA)	1,500
	Illinois Plumbing Association (IPA)	250
	Training (Building Staff)	1,600
	Training (Code Enforcement)	1,000
	Training (Front Counter Staff)	1,600
Account: 6000 - Professional Services	Training (IPIA Meetings)	160
	Elevator Inspection Services	6,000
	Health Inspection Services	95,000
	Plan Review and Inspection Services	85,000
	Plan Review and Inspection Services (Additional Funding)	115,000
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: 6105 - Records Preservation	External Scanning Services	15,000
Account: 6110 - Printing Services	Guides, Permits, Licenses and Inspection Forms, Etc.	4,000
Account: 6195 - Miscellaneous Contractual Services	Property Maintenance Service	40,000
Account: 7310 - Publications	ICC Books and Training Manuals - new adopted code	2,600
Account: 7320 - Equipment < \$5,000	Ipads and Phone Replacements	1,000
Account: 8010 - Furniture & Fixtures	Office Furniture	5,000

COMMUNITY AND ECONOMIC DEVELOPMENT

Planning & Zoning Division

Division Overview

The Planning & Zoning Division consists of four full-time employees, who are involved with land use reviews (i.e. zoning and subdivision) for both entitlement applications and building permits, current and long-range planning projects, 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, while also leading administration 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 2021	Actual 2022	Projected 2023
Planning & Zoning	Number of Cases Processed	54	100	90
	Number of Code Improvements through Amendments	3	9	8
	Technical Review Board Assistance for Notable Projects	7	16	18

2023 Major Accomplishments

1. Amended various Zoning Ordinance and City Code sections to improve business- and resident-friendliness, notably regulations for fences, trellises, and arbors; master sign packages; temporary wireless equipment; and the minor variation process.
2. Reduced case volume relative to permitted construction value, an indication of generating more economic value through by-right or simpler processes.
3. Analyzed and facilitated entitlements for notable projects such as the 2777 Mannheim Road (the former La Cave site) restaurant redevelopment, the re-occupancy of 984 Lee Street with a food processing establishment (5000 Years Foods kimchi), and the 900 Graceland Avenue and 1217 Thacker Street (formerly Contour Saws site) multi-family residential development.

2024 Budget

COMMUNITY AND ECONOMIC DEVELOPMENT

4. Analyzed and facilitated final plat and development agreement approval for the Graceland-Webford mixed-use development.
5. Received technical assistance grant from the Regional Transportation Authority (RTA) and Urban Land Institute (ULI) for redevelopment feasibility recommendations for sites near the Lee Street-Oakton Street intersection.

2024 Goals and Objectives

1. Initiate at least five Zoning Ordinance and/or Subdivision Regulation amendments and improvements.
2. Coordinate and oversee the completion of a long-range plan, specific to an area or topic, that draws from the Comprehensive Plan.
3. Provide enhanced communication resources through the City website or other methods to increase transparency and community understanding of Planning and Zoning processes and projects.

2024 Budget

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

PERSONNEL EXHIBIT

Department: CED		Div: Planning & Zoning		Div. No: 40 - 420	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Director of Community and Econ Dev	1.00	0.50	0.50		
Executive Assistant	1.00	1.00	1.00		
Planning Manager	0.00	0.00	1.00		
Planner *	0.00	0.00	0.50		
Senior Planner	1.00	1.00	1.00		
Associate Planner	<u>0.25</u>	<u>0.50</u>	<u>0.00</u>		
Total Full Time Equivalent (FTE) Employees:	3.25	3.00	4.00		

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

100-40-420 - Planning & Zoning

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	315,446	293,878	298,228	415,891
5020	Overtime - Non Supervisory	126	5,500	14,500	5,500
		315,572	299,378	312,728	421,391
Taxes and Benefits					
5200	FICA Contribution	23,630	22,482	22,671	31,473
5205	IMRF Contribution	22,477	18,908	11,027	22,489
5220	PPO Insurance Contribution	18,178	26,560	9,018	29,151
5225	HMO Insurance Contribution	22,062	11,127	11,588	11,242
5230	Dental Insurance Contribution	2,684	1,969	1,202	2,715
5232	Vision Insurance Contribution	214	180	106	304
5235	Life Insurance Contribution	381	360	218	303
5240	Workers Compensation	542	499	499	416
		90,167	82,085	56,329	98,093
Other Employee Costs					
5310	Membership Dues	2,057	2,000	1,500	2,400 *
5320	Conferences	505	1,500	1,000	2,600 *
5325	Training	1,193	1,000	1,000	1,500 *
5335	Travel Expenses	-	500	200	500
		3,755	5,000	3,700	7,000
Insurance					
5535	Property & Liability Insurance	3,550	3,630	3,630	3,630
		3,550	3,630	3,630	3,630
Contractual Services					
6000	Professional Services	6,250	10,000	6,250	35,000 *
6005	Legal Fees	5,610	10,000	30,000	15,000 *
6015	Communication Services	704	900	700	900
		12,564	20,900	36,950	50,900
Other Services					
6100	Publication of Notices	1,918	1,500	1,500	1,500 *
6110	Printing Services	369	500	350	500
6195	Miscellaneous Contractual Services	-	3,000	1,500	3,000 *
		2,287	5,000	3,350	5,000
Commodities					
7000	Office Supplies	1,560	1,500	1,500	1,500
7200	Other Supplies	154	-	150	150
7300	Uniforms	439	500	500	500
7320	Equipment < \$5,000	-	250	-	250 *
		2,153	2,250	2,150	2,400
Other Expenses					
7500	Postage & Parcel	-	200	50	200
		-	200	50	200
Capital Outlay					
8010	Furniture & Fixtures	-	-	600	1,500 *
		-	-	600	1,500
Division Total: Planning & Zoning		430,049	418,443	419,487	590,114

100-40-420 - Planning & Zoning

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Planning Association US & IL	2,400
Account: 5320 - Conferences	American Planning Association State Conference	2,600
Account: 5325 - Training	American Planning Association Illinois	1,500
Account: 6000 - Professional Services	Environmental Site Assessments	5,000
	Housing Study and Plan	25,000
	Surveys, Appraisals, Etc.	5,000
Account: 6005 - Legal Fees	Questions, Interpretations, Reform/Amendments (Zoning, Subdivisi	15,000
Account: 6100 - Publication of Notices	Publishing of Zoning & Building Code Variation Cases	1,500
Account: 6195 - Miscellaneous Contractual Services	PZB Meeting/Event Support and Assistance	3,000
Account: 7320 - Equipment < \$5,000	Unique Office/Tech Needs	250
Account: 8010 - Furniture & Fixtures	Chairs and Standing Desks	1,500

COMMUNITY AND ECONOMIC DEVELOPMENT

Economic Development Division

Division Overview

The Economic Development Division serves as the 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 2021	Actual 2022	Projected 2023
Economic Development	6b Industrial Incentives Processed and Analyzed	8	3	6
	7b Commercial Incentives Processed and Analyzed	1	1	1
	Business Assistance Grant Awards Processed and Analyzed	2; \$56,274	4; \$45,000	5; \$500,000

2023 Major Accomplishments

1. Through guidance from the City Council and a working group of local business owners, staff reconfigured and launched the new Business Assistance Program, making it easier for the applicants and staff, with more flexibility for larger awards.
2. Analyzed and prepared for Council approval a business assistance package consisting of a grant and sales tax rebate agreement for The Foxtail on the Lake restaurant at 1177 Howard.
3. Created a restaurant start-up guide.
4. Held an RFP and Open House for the former Masonic Temple/Leela Arts Center to assist with new tenant occupancy for the City-owned building.
5. Through Council’s support of Cook County 6b classifications, welcomed new industrial businesses at 55 Howard Street (Asendia mail marketing and publications) and 301 W. Oakton Street (CR Express logistics) by facilitating approximately \$2 million worth of re-investment in their buildings.

2024 Goals and Objectives

1. Recruit or cultivate enhanced food-and-drink establishments to downtown Des Plaines through marketing, outreach, matchmaking, and incentives.

COMMUNITY AND ECONOMIC DEVELOPMENT

2. Create a new way to package incentives such as the Business Assistance Program and sales tax sharing to recruit and retain businesses.
3. Identify and manage relationships with potential and current tenants in City-owned commercial property.

2024 Budget

**COMMUNITY & ECONOMIC DEVELOPMENT -
ECONOMIC DEVELOPMENT**

PERSONNEL EXHIBIT

Department: CED	Div: Economic Development	Div. No: 40 - 430
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Title	Authorized Positions		
	2022 Budget	2023 Budget	2024 Budget
Director of Community and Econ Dev	0.00	0.50	0.50
Assistant Director of CED	1.00	0.00	0.00
Management Analyst	0.00	1.00	1.00
Economic Development Manager	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
Total Full Time Equivalent (FTE) Employees:	1.00	1.50	2.50

100-40-430 - Economic Development

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	87,336	147,049	166,975	248,133
		87,336	147,049	166,975	248,133
Taxes and Benefits					
5200	FICA Contribution	6,539	11,249	12,615	18,983
5205	IMRF Contribution	6,722	9,558	6,228	13,647
5220	PPO Insurance Contribution	108	9,018	13,030	29,151
5225	HMO Insurance Contribution	16,594	11,127	11,587	11,242
5230	Dental Insurance Contribution	1,240	1,170	1,385	2,715
5232	Vision Insurance Contribution	96	103	124	304
5235	Life Insurance Contribution	108	166	122	185
5240	Workers Compensation	187	250	239	248
		31,593	42,641	45,330	76,475
Other Employee Costs					
5310	Membership Dues	-	600	600	885 *
5320	Conferences	-	600	1,000	6,500 *
5325	Training	-	200	200	2,500 *
5335	Travel Expenses	-	250	150	500 *
		-	1,650	1,950	10,385
Insurance					
5535	Property & Liability Insurance	1,630	1,560	1,560	1,560
		1,630	1,560	1,560	1,560
Contractual Services					
6000	Professional Services	27,186	21,000	20,000	31,000 *
6005	Legal Fees	2,399	2,500	6,000	5,000
6015	Communication Services	418	800	400	1,600
		30,002	24,300	26,400	37,600
Other Services					
6108	Public Relations & Communications	-	20,000	20,000	25,000 *
6110	Printing Services	2,010	1,000	1,000	1,000 *
		2,010	21,000	21,000	26,000
Subsidies and Incentives					
6601	Incentive - Business Assistance	33,521	350,000	560,000	500,000 *
		33,521	350,000	560,000	500,000
Commodities					
7000	Office Supplies	50	100	100	250
7200	Other Supplies	387	5,000	1,500	5,000 *
7320	Equipment < \$5,000	-	250	1,050	250
		437	5,350	2,650	5,500
Division Total: Economic Development		186,529	593,550	825,865	905,653

100-40-430 - Economic Development

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	ICSC	125
	IECD	460
	ILCMA /IAMMA	300
Account: 5320 - Conferences	ICSC- National	5,000
	ICSC- Regional	800
	ILCMA/IMMA Conferences	700
Account: 5325 - Training	CED Classes and Tests	2,500
Account: 5335 - Travel Expenses	Day Travel for ICSC etc	500
Account: 6000 - Professional Services	Appraisals	10,000
	Costar Commercial Real Estate Service	6,000
	TIF Consulting	15,000
Account: 6108 - Public Relations & Communications	Advertising Campaign for Attracting Business	25,000
Account: 6110 - Printing Services	Economic Development Materials	1,000
Account: 6601 - Incentive - Business Assistance	Business Assistance Grant	350,000
	Business Assistance Program	150,000
Account: 7200 - Other Supplies	Marketing and Branding Supplies	5,000

2024 Budget
PUBLIC WORKS AND ENGINEERING

Mission Statement

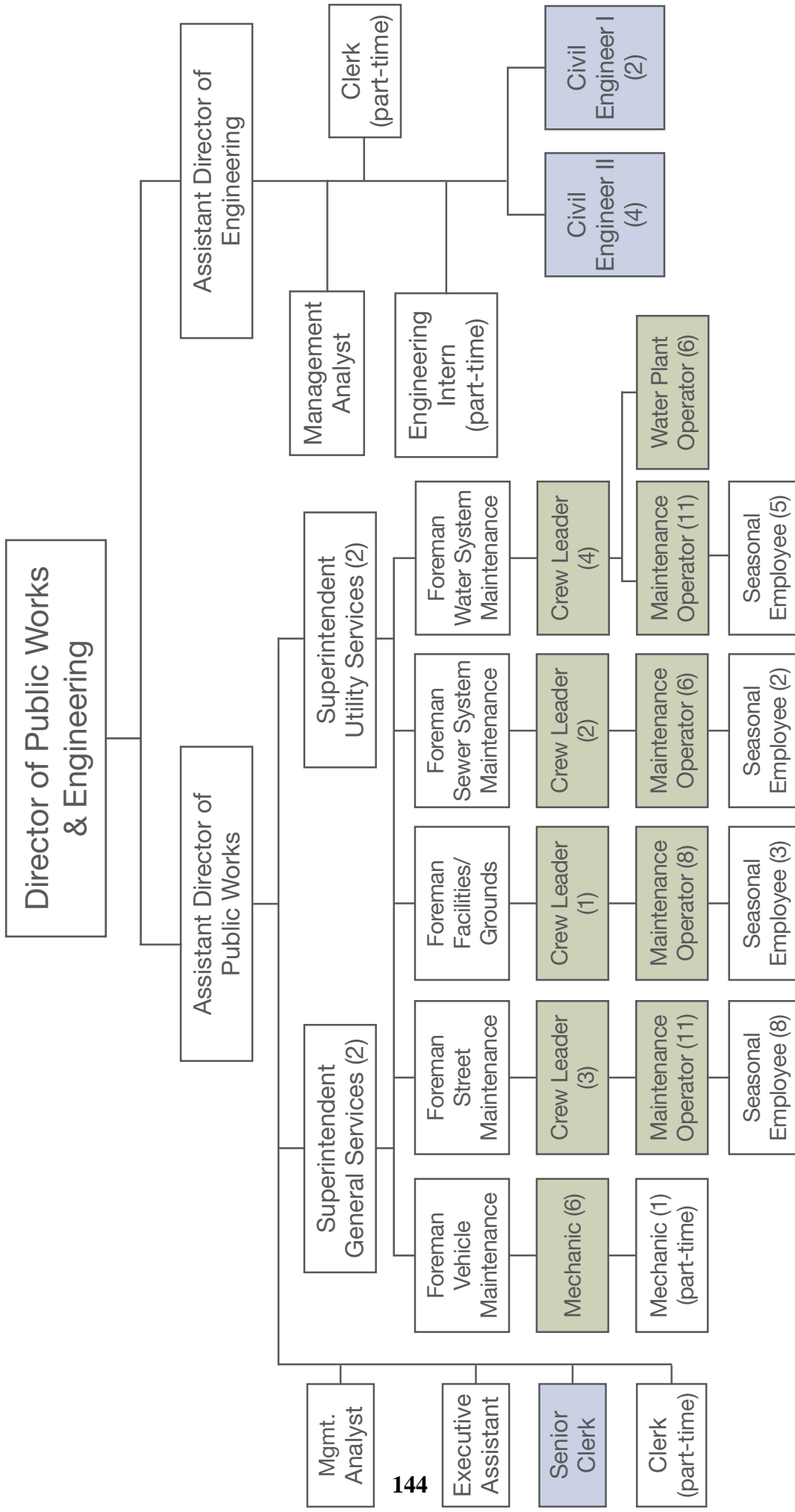
The mission of the Des Plaines Public Works and Engineering Department is to develop a consistent and cohesive system that responds to infrastructure concerns as well as proactively addresses concerns that arise with any new programs or projects.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	2,983,351	2,850,949	2,976,731	3,768,357	3,562,629	4,095,760
Benefits	1,533,120	1,480,118	1,403,715	1,595,596	1,410,098	1,484,717
Contractual Services	5,325,884	3,900,541	3,056,813	4,156,930	3,799,950	5,920,815
Commodities	746,141	975,108	1,365,738	1,398,150	1,418,564	1,491,075
Capital Outlay	49,966	32,081	88,325	100,000	100,000	360,000
Total	10,638,462	9,238,797	8,891,322	11,019,033	10,291,241	13,352,367

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



2024 Budget
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, 2023 to March 31, 2024 \$18.40/month/residence

2023 Major Accomplishments

1. Continued right sizing of fleet, vehicle reduction and reduced fuel consumption.
2. Completed various infrastructure projects such as the Phase II improvements of the Water System Separation Project, Design of the Police Station Addition and started construction of the Police Station Addition and City Hall Link.

2024 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.

2024 Budget

**PUBLIC WORKS & ENGINEERING -
ADMINISTRATION**

PERSONNEL EXHIBIT

Department: PWE	Div: Administration	Div. No: 50 - 100	
	Authorized Positions		
<u>Title</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Assistant Director of PW & Engineering	0.50	0.50	0.50
Executive Assistant	1.00	1.00	1.00
Management Analyst	0.00	0.00	0.50
Senior Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Full Time Equivalent (FTE) Employees:	2.00	2.00	2.50

100-50-100 - Administration

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	195,845	202,212	216,000	255,753
5020	Overtime - Non Supervisory	-	900	-	900
		195,845	203,112	216,000	256,653
Taxes and Benefits					
5200	FICA Contribution	14,357	15,240	16,059	19,201
5205	IMRF Contribution	15,156	13,144	8,045	14,012
5220	PPO Insurance Contribution	44,948	42,293	42,293	43,245
5230	Dental Insurance Contribution	2,717	2,519	2,519	2,293
5232	Vision Insurance Contribution	216	207	207	212
5235	Life Insurance Contribution	223	214	140	159
5240	Workers Compensation	332	344	355	256
5260	RHS Plan Payout	8,251	10,650	10,999	11,385
		86,200	84,611	80,617	90,763
Other Employee Costs					
5310	Membership Dues	2,765	2,630	2,600	2,630 *
5320	Conferences	30	1,500	1,500	1,500 *
5325	Training	2,205	3,000	1,500	3,000 *
5335	Travel Expenses	-	100	50	100 *
		5,000	7,230	5,650	7,230
Insurance					
5535	Property & Liability Insurance	16,340	16,340	16,340	2,900
		16,340	16,340	16,340	2,900
Contractual Services					
6015	Communication Services	1,219	1,600	1,400	1,500 *
6040	Waste Hauling & Debris Removal	7,072	30,000	15,000	30,000 *
		8,292	31,600	16,400	31,500
Other Services					
6110	Printing Services	-	1,000	500	1,000 *
6195	Miscellaneous Contractual Services	-	3,000	2,000	3,000
		-	4,000	2,500	4,000
Repairs and Maintenance					
6300	R&M Software	10,594	240,000	18,000	290,000 *
6305	R&M Equipment	-	2,200	1,000	2,200 *
		10,594	242,200	19,000	292,200
Commodities					
7000	Office Supplies	34	1,000	800	1,000
7200	Other Supplies	20	3,000	2,000	3,000
7300	Uniforms	1,011	350	350	350 *
7310	Publications	66	100	-	100 *
7320	Equipment < \$5,000	-	-	-	-
		1,131	4,450	3,150	4,450
Other Expenses					
7500	Postage & Parcel	-	1,000	500	1,000 *
7550	Miscellaneous Expenses	-	200	200	200 *
		-	1,200	700	1,200
Division Total: Administration		323,401	594,743	360,357	690,896

100-50-100 - Administration

2024 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	1,500
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-Carryover	275,000
	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

2024 Budget
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 2021	Actual 2022	Projected 2023
Engineering	Value of Capital Projects Constructed (Millions)	7.9	12.9	11.7
	Number of Building Permits Reviewed	132	105	180
	Number of Utility Permits Reviewed	135	149	150
	Number of STAC Requests processed	63	35	45

2023 Major Accomplishments

1. Achieved substantial completion of the 2023 Capital Improvement Program.
2. Completed or initiated construction of the following special projects:
 - Oakton Street Sidepath – Completed construction of pedestrian sidepath from S River Rd to the Des Plaines River Trail (partially funded with ITEP grant).
 - S-Curve Pedestrian/Bicycle Underpass – Initiated construction of the retaining wall portion of the pedestrian underpass along the north side of the S-Curve along Northwest Highway (funded with ITEP grant funding).
 - Lake Opeka Pump Station – Completed construction of stormwater pump station at Lake Opeka in coordination with the Des Plaines Park District.
 - 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.
3. Completed second year of Phase I design engineering of the Algonquin Road Grade Separation Bridge Project between Mount Prospect Rd and Wolf Rd.

2024 Goals and Objectives

1. Complete design and permitting of the following grant awarded projects:

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PUBLIC WORKS AND ENGINEERING

- Algonquin Road Grade Separation Bridge Project Phase I Preliminary Design Engineering with IDOT as a partner.
 - Devon Avenue Sidepath Project Phase I Preliminary Design Engineering – Invest in Cook funding.
2. Complete design and construction of the following grant awarded projects:
- Craig Manor Subdivision Drainage Improvements – MWRD grant with Des Plaines Park District as partner.
3. 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.

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**PUBLIC WORKS & ENGINEERING -
ENGINEERING**

PERSONNEL EXHIBIT

Department: PWE		Div: Engineering/General		Div. No: 50 - 510	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 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		
Management Analyst	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>		
Total Full Time Equivalent (FTE) Employees:	4.50	4.50	4.50		

100-50-510 - Engineering

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	270,832	442,109	276,242	449,192
5020	Overtime - Non Supervisory	8,773	10,000	10,400	10,000
		279,606	452,109	286,642	459,192
Taxes and Benefits					
5200	FICA Contribution	20,173	32,845	22,090	33,524
5205	IMRF Contribution	21,788	28,607	10,889	24,706
5220	PPO Insurance Contribution	20,253	52,133	17,049	57,292
5225	HMO Insurance Contribution	11,063	7,688	15,227	15,385
5230	Dental Insurance Contribution	1,577	2,793	1,593	4,750
5232	Vision Insurance Contribution	149	270	157	557
5235	Life Insurance Contribution	265	457	160	328
5240	Workers Compensation	1,420	3,728	2,215	2,282
5250	Uniform Allowance	157	100	100	100
5255	Excess Sick Hour Payout	2,644	2,682	2,736	2,776
		79,488	131,303	72,216	141,700
Other Employee Costs					
5310	Membership Dues	1,729	1,200	1,200	1,200 *
5320	Conferences	777	500	1,185	1,500 *
5325	Training	129	1,000	1,000	1,000 *
5335	Travel Expenses	-	50	50	50 *
		2,635	2,750	3,435	3,750
Insurance					
5535	Property & Liability Insurance	16,670	16,670	16,670	12,470
		16,670	16,670	16,670	12,470
Contractual Services					
6000	Professional Services	4,485	2,500	2,500	2,500 *
6015	Communication Services	3,938	5,000	2,700	3,000 *
		8,423	7,500	5,200	5,500
Other Services					
6110	Printing Services	2,230	750	750	750 *
6115	Licensing/Titles	-	200	200	200
		2,230	950	950	950
Repairs and Maintenance					
6305	R&M Equipment	-	2,300	2,300	2,300 *
		-	2,300	2,300	2,300
Commodities					
7000	Office Supplies	437	2,000	2,000	2,000
7200	Other Supplies	2,172	1,000	1,000	1,000 *
7300	Uniforms	-	1,000	1,000	1,000 *
7310	Publications	255	250	250	250 *
7320	Equipment < \$5,000	1,030	-	814	1,000
		3,894	4,250	5,064	5,250
Other Expenses					
7500	Postage & Parcel	20	150	150	150 *
		20	150	150	150
Capital Outlay					
8010	Furniture & Fixtures	514	-	-	-
		514	-	-	-
Division Total: Engineering		393,480	617,982	392,627	631,262

100-50-510 - Engineering

2024 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	1,500
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	3,000
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

2024 Budget
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 316 square miles and has a population of over 1.2 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 2021	Actual 2022	Projected 2023
Geographic Information Systems	Number of myGIS Launches	9,897	13,710	15,400
	Number of Community-Portal Searches	12,035	35,796	12,348
	Number of Map Gallery Launches	4,626	4,102	3,836

2023 Major Accomplishments

1. Created editing applications for Public Works and Engineering stakeholders to have access and ability to update Water and Sewer System attribution updates for asset maintenance and improvement.
2. Completed 43% 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. Integrated GIS addresses for 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.
4. Partnered with Public Works to provide resources for IEPA Lead Service mandate annual submissions and collection of material information for public to self-report water service material.
5. Transitioned Sign Inventory Data into GIS to support efficient asset maintenance and replacement planning and partner with Public Works to create visualizations for tracking efforts.

2024 Goals and Objectives

1. Complete the Utility Grid Review and Network Integrity project ensuring accurate utility location and connections for field crew support and maintenance activities to save staff time in the field.
2. Support EnerGov implementation to ensure high quality data across systems allowing for more efficient execution of processes and possibilities for development of future solutions.

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3. Transition Tree Inventory Data into GIS so that it can be used in connection with additional community data for management, planning, and development.
4. Support IEPA Lead Service mandate with data, analysis, collection and visualization applications, and reporting.
5. Enhance the existing public-facing solutions to seamlessly align with the themes present on the city website, thereby fostering enhanced public transparency and optimizing the overall user experience.

100-50-520 - Geographic Information Systems

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Employee Costs					
5325	Training	-	250	250	250 *
		-	250	250	250
Other Services					
6195	Miscellaneous Contractual Services	255,242	267,000	262,223	277,000 *
		255,242	267,000	262,223	277,000
Repairs and Maintenance					
6300	R&M Software	8,500	9,700	10,017	11,000 *
		8,500	9,700	10,017	11,000
Commodities					
7000	Office Supplies	38	100	100	100
7200	Other Supplies	83	100	100	100 *
		121	200	200	200
Division Total: Geographic Information Systems		263,863	277,150	272,690	288,450

100-50-520 - Geographic Information Systems

2024 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.	230,000
	Geographic Information Systems Consortium Shared Fees	7,000
Account: 6300 - R&M Software	ESRI Desktop (AView 6LM + 4 Single, 1 AINFO)	11,000
Account: 7200 - Other Supplies	Field Supplies	100

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 2021	Actual 2022	Projected 2023
Street Maintenance	Number of Trees Planted	410	387	610
	Tons of Asphalt for Repairs	750	893	600

2023 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 uneven sidewalks. An estimated 300 hazards will be addressed in 2023.
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 610 parkway trees were planted in 2023 based upon availability.

2024 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. This includes utilizing the recently received pavement maintenance unit.
2. Continue 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 new parkway trees to remain on pace to maintain the City's urban forest canopy.

2024 Budget

**PUBLIC WORKS & ENGINEERING -
STREET MAINTENANCE**

PERSONNEL EXHIBIT

Department: PWE		Div: Street Maintenance		Div. No: 50 - 530	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Superintendent - General Services	1.00	1.00	1.00		
Foreman - Streets	1.00	1.00	1.00		
Crew Leader	3.00	3.00	3.00		
Maintenance Operator	11.00	11.00	11.00		
Part-Time	1.00	1.00	1.00		
Seasonal Employee	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>		
Total Full Time Equivalent (FTE) Employees:	18.50	18.50	18.50		

100-50-530 - Street Maintenance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	1,178,993	1,365,151	1,345,931	1,427,667
5010	Temporary Wages	51,762	120,739	40,566	176,386
5020	Overtime - Non Supervisory	74,731	162,000	198,000	175,000
5035	Acting Out of Class & Night Premium	2,183	1,500	1,500	1,500
		1,307,669	1,649,390	1,585,997	1,780,553
Taxes and Benefits					
5200	FICA Contribution	98,491	114,126	120,366	122,708
5205	IMRF Contribution	96,994	88,606	52,401	78,523
5220	PPO Insurance Contribution	132,039	154,146	157,026	174,098
5225	HMO Insurance Contribution	147,002	141,064	136,480	135,572
5230	Dental Insurance Contribution	18,767	18,257	18,304	16,976
5232	Vision Insurance Contribution	1,481	1,517	1,516	1,596
5235	Life Insurance Contribution	1,506	1,634	1,002	994
5240	Workers Compensation	139,504	186,631	176,952	120,462
5250	Uniform Allowance	3,987	6,000	-	-
5260	RHS Plan Payout	11,358	7,650	11,756	12,167
		651,129	719,631	675,803	663,096
Other Employee Costs					
5310	Membership Dues	920	925	925	925 *
5325	Training	2,113	4,750	7,500	8,475 *
5335	Travel Expenses	151	200	200	200
		3,184	5,875	8,625	9,600
Insurance					
5535	Property & Liability Insurance	84,020	85,370	85,370	61,160
		84,020	85,370	85,370	61,160
Contractual Services					
6000	Professional Services	83,025	2,500	-	2,500 *
6015	Communication Services	5,493	5,600	4,800	5,600 *
6040	Waste Hauling & Debris Removal	7,493	30,000	20,000	30,000 *
6045	Utility Locate Services	2,849	4,000	4,000	4,000 *
		98,860	42,100	28,800	42,100
Other Services					
6110	Printing Services	-	500	250	500 *
6115	Licensing/Titles	90	200	200	200 *
6135.030	Rentals - Equipment	3,356	7,500	7,500	7,500 *
6170	Tree Maintenance	503,036	500,000	645,000	650,000 *
6175	Tree Plantings	150,831	240,000	265,000	361,250 *
6190	Tow/Storage/Abandoned Fees	-	250	-	250
6195	Miscellaneous Contractual Services	981,764	1,011,900	975,000	1,155,900 *
		1,639,077	1,760,350	1,892,950	2,175,600
Repairs and Maintenance					
6305	R&M Equipment	3,280	10,500	4,500	6,000 *
6325	R&M Street Lights	82,919	65,000	80,000	80,000 *
		86,198	75,500	84,500	86,000
Commodities					
7000	Office Supplies	651	600	600	600
7020	Supplies - Safety	7,748	3,500	3,500	3,500
7025	Supplies - Custodial	42	-	-	-
7030	Supplies - Tools & Hardware	4,003	3,500	5,500	3,500 *
7035	Supplies - Equipment R&M	1,169	6,000	4,000	4,050 *
7050	Supplies - Streetscape	37,589	57,000	57,000	57,000 *

100-50-530 - Street Maintenance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Commodities					
7055	Supplies - Street R&M	58,421	100,000	100,000	100,000 *
7055.050	Street Light Supplies	1,501	2,500	2,500	2,500 *
7055.051	Street Sign Supplies	20,844	30,000	30,000	30,000 *
7055.052	Traffic Equipment & Material	8,685	8,200	15,000	8,200 *
7055.053	Graffiti Removal Supplies	1,726	3,000	1,500	3,000
7055.054	Other Supplies	2,740	2,500	2,500	2,500 *
7160	Ice Control	11,899	18,000	18,000	18,000 *
7200	Other Supplies	3,826	30,875	45,000	45,875 *
7300	Uniforms	6,215	12,250	12,250	10,250 *
7320	Equipment < \$5,000	13,053	10,500	10,500	12,000 *
		180,112	288,425	307,850	300,975
Other Expenses					
7500	Postage & Parcel	-	50	-	50
7550	Miscellaneous Expenses	175	300	300	300
		175	350	300	350
Capital Outlay					
8015	Equipment	15,399	90,000	85,000	-
		15,399	90,000	85,000	-
Division Total: Street Maintenance		4,065,823	4,716,991	4,755,195	5,119,434

100-50-530 - Street Maintenance

2024 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	2,625
	APWA-Snow/Street Maintenance/Leaves/Flag School	1,600
	NIPSTA Driver Training	2,500
	Snow & Ice Control Classes	1,750
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	550,000
Account: 6175 - Tree Plantings	Late Summer Planting Program	42,500
	Spring Tree Planting Program	318,750
Account: 6195 - Miscellaneous Contractual Services	Continental Weather	900
	Contractual Landscape Maintenance	375,000
	Contractual Street Repairs	175,000
	Contractual Street Sweeping	175,000
	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	85,000
	Snowplowing	125,000
	Weed Spraying Fertilizing	35,000
	Wolf & Forest Pedestrian Flashing Beacon Replacement	19,000
Account: 6305 - R&M Equipment	Salt Conveyor Belt Replacement and Installation	4,500
	Small Generators, etc.	1,500
Account: 6325 - R&M Street Lights	Street Light Repairs	80,000
Account: 7030 - Supplies - Tools & Hardware	Tools, Bolts, Cables, Oil Mix, etc	3,500
Account: 7035 - Supplies - Equipment R&M	Equipment Repair Supplies & Propane	750
	Sidewalk Grinding Heads	3,300
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

100-50-530 - Street Maintenance

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7055.052 - Traffic Equipment & Material	Replacement/Repair of Barricades, Batteries & Bulbs	8,200
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	45,000
	Mailbox Replacement	500
	Rags & Other Supplies	375
Account: 7300 - Uniforms	Quartermaster System Uniforms	9,000
	T-shirts for Seasonal Employees	350
	Uniforms for Foreman and Superintendent	900
Account: 7320 - Equipment < \$5,000	Chainsaws & Trimming Equipment	3,500
	Salt Spreader Stands	8,500

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 2021	Actual 2022	Projected 2023
Facilities & Grounds	Number of Remodeling Jobs	6	5	5
	Number of Maintenance Requests	1,316	1,989	1,600

2023 Major Accomplishments

1. Completed several facility improvements including Maple Street Roof Rehabilitation, demolition of the building located at 1396 Oakton, first phase of demolition construction at the Leela Building, warranty repairs on the upper level of the Civic Center parking deck, remodeling of City Hall Room 103 to the new mailroom location, condenser replacements at Fire Station #63 and City Hall second floor, and assessment of City owned building roof systems.
2. Bid and/or coordinated Facilities & Grounds maintenance and repair projects including: City Hall and Police Department Link and Police Department Addition & Renovation, 2023 Parking Structure Repair and Maintenance, Des Plaines Fire Station 61 Masonry Façade & Lintel Replacement, Facade Rehabilitation Program Des Plaines Public Library South Wall, Facade Rehabilitation Program City of Des Plaines Public Works Building and City of Des Plaines Civic Center, and Public Works Building #5 Door Reconfiguration.

2024 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.

2024 Budget

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

PERSONNEL EXHIBIT

Department: PWE		Div: Facilities & Grounds Maint.		Div. No: 50 - 535
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 Budget	
Superintendent - Facilities	1.00	1.00	1.00	
Foreman - Facilities & Grounds	1.00	1.00	1.00	
Crew Leader	1.00	1.00	1.00	
Maintenance Operator	7.00	8.00	8.00	
Part-Time	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	
Total Full Time Equivalent (FTE) Employees:	11.00	12.00	12.00	

100-50-535 - Facilities & Grounds Maintenance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	694,557	881,545	830,506	900,819
5010	Temporary Wages	5,585	45,192	22,681	67,505
5020	Overtime - Non Supervisory	16,552	25,000	72,105	65,000
5035	Acting Out of Class & Night Premium	14,268	15,000	15,821	15,000
		730,962	966,737	941,113	1,048,324
Taxes and Benefits					
5200	FICA Contribution	54,609	71,201	65,694	74,076
5205	IMRF Contribution	56,050	57,301	31,864	49,544
5220	PPO Insurance Contribution	167,786	188,299	170,842	179,714
5225	HMO Insurance Contribution	7,845	7,540	7,540	7,618
5230	Dental Insurance Contribution	10,317	10,919	10,116	10,737
5232	Vision Insurance Contribution	822	938	825	1,072
5235	Life Insurance Contribution	992	1,149	680	724
5240	Workers Compensation	79,126	116,431	104,617	72,719
5250	Uniform Allowance	2,250	4,000	-	-
		379,797	457,778	392,178	396,204
Other Employee Costs					
5320	Conferences	-	1,500	750	1,500
5325	Training	4,386	3,500	3,000	3,500 *
5335	Travel Expenses	151	75	150	75
		4,537	5,075	3,900	5,075
Insurance					
5535	Property & Liability Insurance	15,150	16,200	16,200	13,540
		15,150	16,200	16,200	13,540
Contractual Services					
6000	Professional Services	15,241	15,000	30,000	200,000 *
6015	Communication Services	2,236	2,700	2,000	2,700 *
		17,477	17,700	32,000	202,700
Other Services					
6110	Printing Services	50	250	200	250 *
6115	Licensing/Titles	90	200	150	200 *
6135.030	Rentals - Equipment	57,477	250	7,000	500
6145	Custodial Services	98,880	175,000	100,000	150,000
6195	Miscellaneous Contractual Services	25,140	76,000	70,000	120,500 *
		181,637	251,700	177,350	271,450
Repairs and Maintenance					
6305	R&M Equipment	-	500	500	500 *
6315.001	City Hall	95,198	345,500	275,000	1,467,000 *
6315.002	Public Works	95,834	260,000	250,000	95,000 *
6315.003	Police	79,283	23,000	23,000	23,000 *
6315.004	Fire Station #61	7,664	173,000	170,000	83,000 *
6315.005	Fire Station #62	6,113	5,900	10,000	7,900 *
6315.006	Fire Station #63	2,273	43,000	43,000	67,000 *
6315.007	Library	1,220	5,000	1,500	5,000 *
6315.008	EMA	14,758	2,000	1,000	2,000 *
6315.009	Civic Center Parking Deck	2,345	100,000	10,000	100,000 *
6315.012	Historical Society	141	5,000	7,500	5,000 *
6315.013	Food Pantry	8,350	5,000	4,000	205,000 *
6315.014	Theater	26,361	20,000	24,000	25,000 *
6315.015	1486-1486.5 Miner	840	2,000	500	2,000
6315.016	1460 Miner St.	-	-	-	-

100-50-535 - Facilities & Grounds Maintenance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Repairs and Maintenance					
6315.999	Other	58,526	90,000	90,000	90,000 *
6325	R&M Street Lights	5,595	-	-	-
		404,501	1,079,900	910,000	2,177,400
Commodities					
7000	Office Supplies	674	600	600	600
7020	Supplies - Safety	2,760	3,000	5,000	5,000
7025	Supplies - Custodial	26,636	50,000	40,000	50,000
7030	Supplies - Tools & Hardware	3,843	4,500	6,800	7,200 *
7035	Supplies - Equipment R&M	1,599	500	750	500
7045	Supplies - Building R&M	1,542	-	-	-
7045.001	City Hall	95,317	33,000	33,000	73,000 *
7045.002	Public Works	30,004	35,000	30,000	40,000 *
7045.003	Police	5,262	10,000	5,000	10,000 *
7045.004	Fire Station #61	35,995	2,200	18,000	4,000
7045.005	Fire Station #62	3,330	2,200	1,500	2,200
7045.006	Fire Station #63	10,856	2,200	2,000	2,200 *
7045.007	Library	1,613	700	-	700
7045.008	EMA	3,450	500	250	500
7045.009	Civic Center Parking Deck	3,238	500	250	500
7045.012	Historical Society	51	1,000	1,000	1,000
7045.013	Food Pantry	388	1,000	1,000	1,000
7045.014	Theater	615	3,000	1,000	3,000
7045.999	Other	2,853	1,000	1,000	1,000
7110	Natural Gas	200	-	20,000	20,000
7140	Electricity	128,445	150,000	125,000	150,000
7145	Water/Sewer	-	-	1,300	1,300
7200	Other Supplies	1,940	1,125	2,500	2,500
7300	Uniforms	4,068	7,350	7,350	6,050 *
7320	Equipment < \$5,000	12,835	8,000	9,000	9,500
		377,514	317,375	312,300	391,750
Other Expenses					
7500	Postage & Parcel	-	50	50	50
7550	Miscellaneous Expenses	35	300	300	300
		35	350	350	350
Capital Outlay					
8010	Furniture & Fixtures	47,016	10,000	15,000	335,000 *
8015	Equipment	-	-	-	25,000 *
		47,016	10,000	15,000	360,000
Division Total: Facilities & Grounds Maintenance		2,158,627	3,122,815	2,800,391	4,866,793

100-50-535 - Facilities & Grounds Maintenance

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5325 - Training	Building Maintenance Programs	3,500
Account: 6000 - Professional Services	769 Holiday Lane Low Slope Roof & Condenser Replacement	30,000
	City Hall Electrical Switchgear Replacement	125,000
	Various Engineering & Design Services	45,000
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	Charging Stations (2)	25,000
	Electrical Repair Contract	25,000
	Floor Mats (Including Police)	10,000
	Miscellaneous Projects	21,500
	Pest Control	14,000
	Plumbing Repair Contract	25,000
Account: 6305 - R&M Equipment	Repair of Vacuums, Scrubbers, Compressors, etc.	500
Account: 6315.001 - City Hall	City Hall Basement Air Handler Replacement	55,000
	City Hall Electrical Switchgear Replacement	995,000
	City Hall Flashing-Carryover	45,000
	City Hall Generator Distribution Repairs (Carryover)	24,500
	Elevator Maintenance Contract	17,500
	HVAC Maintenance Contract	50,000
	Misc. Remodel Jobs	155,000
	Miscellaneous Repairs Throughout City Hall	35,000
	Phase II of Media Studio Space Renovation	40,000
	Third Floor Renovation	50,000
Account: 6315.002 - Public Works	Misc Building Repairs	50,000
	PW RTU Replacement	45,000
Account: 6315.003 - Police	Air Duct Cleaning	13,000
	Misc. Repairs	10,000
Account: 6315.004 - Fire Station #61	Air Duct Cleaning	3,000
	Fire Station #61 Condenser Replacements (Carryover)	45,000
	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	6,500
Account: 6315.006 - Fire Station #63	Air Duct Cleaning	2,000
	Fire Station #63 Condenser Replacement	60,000
	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	769 Holiday Lane Low Slope Roof & Condenser Replacement	200,000
	Air Duct Cleaning at the Food Pantry	3,000
	Miscellaneous Repairs	2,000
Account: 6315.014 - Theater	Maintenance and Repairs	25,000

100-50-535 - Facilities & Grounds Maintenance

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
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	7,200
Account: 7045.001 - City Hall	3rd Floor Remodeling	45,000
	General City Hall Repairs	28,000
Account: 7045.002 - Public Works	Misc Repairs	40,000
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	5,000
	T-Shirts for Seasonal Employees	150
	Uniforms for Foreman and Superintendent	900
Account: 8010 - Furniture & Fixtures	Annual Furniture Replacements	35,000
	Police Department Addition Furniture Phase I	300,000
Account: 8015 - Equipment	Charging stations (2)	25,000

PUBLIC WORKS AND ENGINEERING

Vehicle Maintenance Division

Division Overview

This Division is responsible for the maintenance and repair of more than 355 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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Vehicle Maintenance	Number of Vehicle Repairs	1,243	1,553	1,490

2023 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. Due to the current supply chain issues, there will be only one auction expected to be completed in 2023 to dispose of vehicles/equipment upon approval by the City Council.
3. Abandonment of two underground storage tanks at City Hall and the installation of 1 above-ground storage tank (AST) at City Hall and 1 AST at the Police Station.
4. Completed the purchase of the City's first all-electric utility van.

2024 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.

2024 Budget

**PUBLIC WORKS & ENGINEERING -
VEHICLE MAINTENANCE**

PERSONNEL EXHIBIT

Department: PWE		Div: Vehicle Maintenance		Div. No: 50 - 540
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 Budget	
Foreman - Vehicle Maintenance	1.00	1.00	1.00	
Mechanic	4.00	4.00	4.00	
Part-Time	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	
Total Full Time Equivalent (FTE) Employees:	5.50	5.50	5.50	

100-50-540 - Vehicle Maintenance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	415,048	454,181	446,175	477,977
5010	Temporary Wages	9,919	18,078	10,065	19,061
5020	Overtime - Non Supervisory	28,277	15,750	67,000	45,000
5035	Acting Out of Class & Night Premium	9,407	9,000	9,637	9,000
		462,650	497,009	532,877	551,038
Taxes and Benefits					
5200	FICA Contribution	34,689	36,151	36,343	38,025
5205	IMRF Contribution	34,978	29,523	17,670	26,288
5220	PPO Insurance Contribution	80,204	77,154	77,155	78,892
5225	HMO Insurance Contribution	22,384	22,254	22,254	22,484
5230	Dental Insurance Contribution	6,215	5,836	5,835	5,311
5232	Vision Insurance Contribution	504	490	491	502
5235	Life Insurance Contribution	530	526	319	320
5240	Workers Compensation	20,662	22,069	22,246	13,917
5250	Uniform Allowance	200	320	-	-
5260	RHS Plan Payout	6,735	7,950	6,971	7,215
		207,101	202,273	189,284	192,954
Other Employee Costs					
5310	Membership Dues	-	30	30	30 *
5325	Training	5,066	9,000	9,000	9,000 *
5335	Travel Expenses	-	100	50	100
		5,066	9,130	9,080	9,130
Insurance					
5535	Property & Liability Insurance	20,650	21,290	21,290	15,260
		20,650	21,290	21,290	15,260
Contractual Services					
6015	Communication Services	1,375	1,600	1,500	1,600 *
6040	Waste Hauling & Debris Removal	3,531	4,500	4,500	4,500 *
		4,906	6,100	6,000	6,100
Other Services					
6110	Printing Services	119	-	-	-
6115	Licensing/Titles	642	2,950	2,950	2,950 *
6135.031	Rentals - Uniforms	9,810	11,000	12,500	13,500
6190	Tow/Storage/Abandoned Fees	2,925	2,500	2,000	2,500
6195	Miscellaneous Contractual Services	29,371	38,700	34,000	38,700 *
		42,867	55,150	51,450	57,650
Repairs and Maintenance					
6300	R&M Software	3,396	7,000	6,500	7,000 *
6305	R&M Equipment	56,071	25,000	50,000	45,000 *
6310	R&M Vehicles	55,289	85,000	55,000	85,000 *
		114,756	117,000	111,500	137,000
Commodities					
7000	Office Supplies	237	200	300	200
7020	Supplies - Safety	1,183	1,350	1,350	1,350 *
7030	Supplies - Tools & Hardware	5,881	5,200	5,200	5,200 *
7035	Supplies - Equipment R&M	47,063	25,000	33,000	30,000 *
7040	Supplies - Vehicle R&M	278,916	280,000	280,000	280,000 *
7120	Gasoline	289,294	285,000	285,000	285,000
7130	Diesel	163,731	175,000	165,000	175,000
7200	Other Supplies	-	400	400	400
7300	Uniforms	1,677	1,750	1,750	1,750 *

100-50-540 - Vehicle Maintenance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Commodities					
7320	Equipment < \$5,000	14,718	7,500	16,500	7,500 *
		802,701	781,400	788,500	786,400
Other Expenses					
7550	Miscellaneous Expenses	35	-	-	-
		35	-	-	-
Capital Outlay					
8010	Furniture & Fixtures	219	-	-	-
8015	Equipment	25,177	-	-	-
		25,396	-	-	-
Division Total: Vehicle Maintenance		1,686,128	1,689,352	1,709,981	1,755,532

100-50-540 - Vehicle Maintenance

2024 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	45,000
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	30,000
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

2024 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	12,415,802	11,858,313	12,480,930	13,219,995	12,640,602	13,808,218
Benefits	9,558,851	10,954,846	11,723,226	11,561,065	11,432,240	11,765,042
Contractual Services	1,999,859	1,521,550	1,520,955	2,209,882	2,044,016	2,221,573
Commodities	116,141	108,631	133,643	134,880	122,989	160,880
Capital Outlay	52,163	4,888	7	206,000	130,200	195,000
Total	24,142,816	24,448,228	25,858,761	27,331,822	26,370,047	28,150,713

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.

2024 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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Administration	# of New Police Vehicles Purchased/ Outfitted	1	4	6
	# of Arrest Videos Burned - Court Subpoena	603	533	550
	# of DUI Videos Burned – Court Subpoena	98	99	105

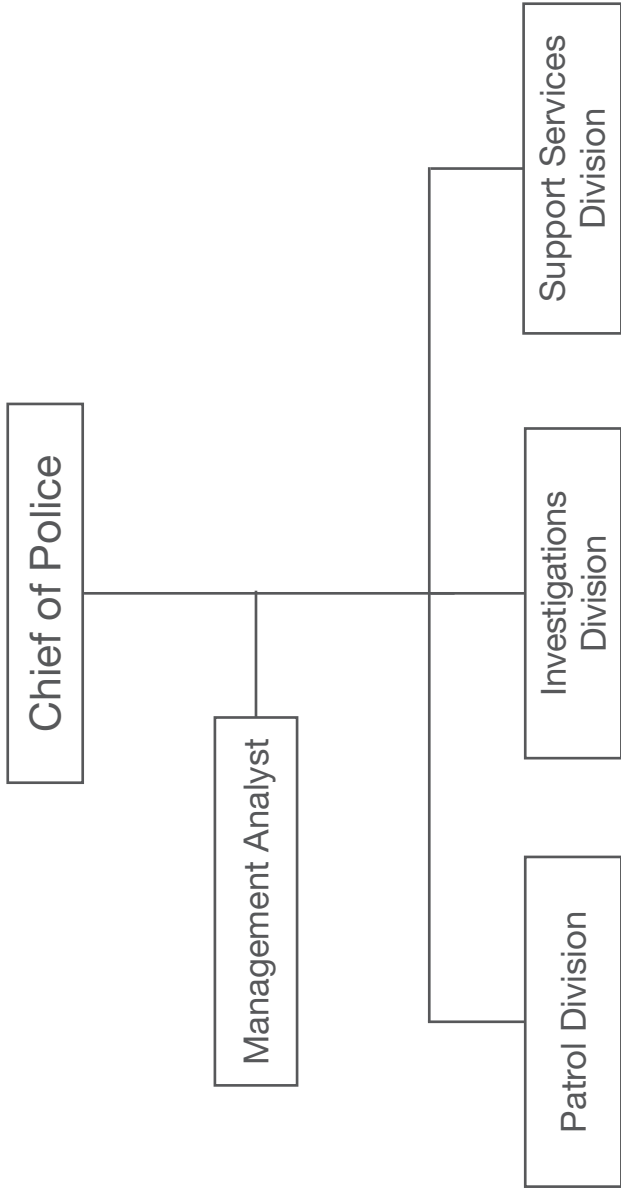
2023 Major Accomplishments

1. Implemented a lateral police hiring program that is augmenting recruitment efforts.
2. Increased outreach and interactions with community groups through additional social media, and transparent communication.

2024 Goals and Objectives

1. Transition to a new 911 dispatch center.
2. Implement a department-wide leadership development program.

POLICE DEPARTMENT - ADMINISTRATION



2024 Budget
POLICE -
ADMINISTRATION

PERSONNEL EXHIBIT

Department: Police		Div: Administration		Div. No: 60 - 100	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Police 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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	241,914	250,983	250,405	262,694
		241,914	250,983	250,405	262,694
Taxes and Benefits					
5200	FICA Contribution	17,230	18,192	18,758	19,372
5205	IMRF Contribution	5,933	5,163	2,954	4,572
5217	ICMA 401 Pension Contribution	8,309	8,622	8,648	9,022
5220	PPO Insurance Contribution	53,427	50,270	50,271	51,402
5230	Dental Insurance Contribution	3,337	3,094	3,094	2,816
5232	Vision Insurance Contribution	259	248	248	254
5235	Life Insurance Contribution	245	235	143	143
5240	Workers Compensation	4,632	5,411	5,423	3,403
5250	Uniform Allowance	938	875	875	875
		94,309	92,110	90,414	91,859
Other Employee Costs					
5310	Membership Dues	720	1,825	720	2,825 *
5320	Conferences	30	1,500	419	1,500 *
5325	Training	696	500	500	500 *
		1,446	3,825	1,639	4,825
Insurance					
5535	Property & Liability Insurance	3,280	3,190	3,190	2,270
		3,280	3,190	3,190	2,270
Contractual Services					
6015	Communication Services	2,151	2,000	1,700	2,000 *
		2,151	2,000	1,700	2,000
Commodities					
7000	Office Supplies	-	100	100	100 *
7200	Other Supplies	31	100	-	100
7320	Equipment < \$5,000	-	-	413	-
		31	200	513	200
Other Expenses					
7500	Postage & Parcel	-	100	100	100 *
		-	100	100	100
Division Total: Administration		343,131	352,408	347,961	363,948

100-60-100 - Administration

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	ILLEAP	1,000
	International Association of Chiefs of Police-Internet	1,225
	Police Executive Research Forum	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

2024 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 2021	Actual 2022	Projected 2023
Uniformed Patrol	Total Number of Uniformed Patrol Officers	97	98	99
	Total Number of Calls for Service	56,491	47,477	52,500
	Total Arrests	505	784	805
	Total DUI Arrests	69	116	120
	SWAT Call Outs	2	6	5
	Number of Compliance & Parking Violations Issued	5,598	6,071	6,100

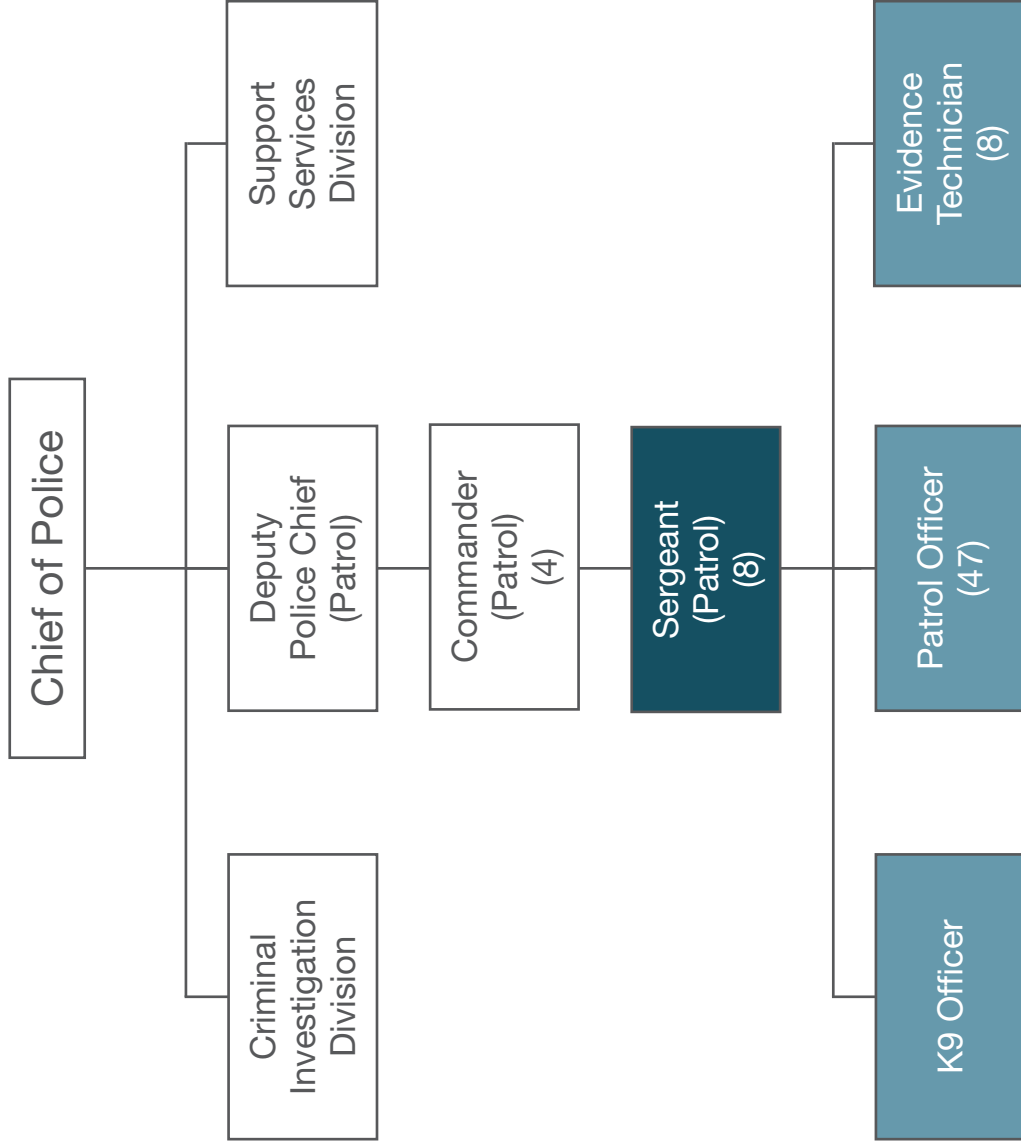
2023 Major Accomplishments

1. Provided training and navigation for the Pre-Trial Fairness Act (No Cash Bail).
2. Secured Maine West High School as a training venue.
3. Changed Squad computers for modems to Toughbooks.

2024 Goals and Objectives

1. Contracting with telecommunications center for dispatching services.
2. Provide training for CESSA/ Mental Health Response.
3. Continuity of operations during construction.

POLICE DEPARTMENT - UNIFORMED PATROL



MAP 240

MAP 241

FY2024



2024 Budget
POLICE -
UNIFORMED PATROL

PERSONNEL EXHIBIT

Department: Police		Div: Uniformed Patrol		Div. No: 60 - 610
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 Budget	
Deputy Chief	1.00	1.00	1.00	
Commander	3.00	3.00	4.00	
Sergeant/Uniformed Patrol	9.00	9.00	8.00	
Patrol Officer/SP (9 ET)	9.00	9.00	8.00	
Patrol Officer/K9	2.00	1.00	1.00	
Patrol Officer/Uniformed Patrol	<u>46.00</u>	<u>46.00</u>	<u>47.00</u>	
Total Full Time Equivalent (FTE) Employees:	70.00	69.00	69.00	

100-60-610 - Uniformed Patrol

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	7,732,363	7,759,994	7,615,188	7,864,214
5015	Overtime - Supervisory	109,845	52,200	98,993	75,000
5020	Overtime - Non Supervisory	402,302	310,000	286,488	350,000
5030	Court Pay	57,625	60,000	49,449	60,000
5035	Acting Out of Class & Night Premium	43,074	58,000	46,301	56,800
		8,345,209	8,240,194	8,096,419	8,406,014
Taxes and Benefits					
5200	FICA Contribution	119,239	113,698	116,961	115,270
5210	Police Pension Contribution	6,142,027	6,102,328	6,102,328	6,248,243
5220	PPO Insurance Contribution	1,064,985	971,476	957,455	1,007,598
5225	HMO Insurance Contribution	183,828	179,720	182,432	173,960
5230	Dental Insurance Contribution	73,569	66,210	66,369	62,978
5232	Vision Insurance Contribution	6,042	5,613	5,632	6,114
5235	Life Insurance Contribution	7,832	7,226	4,316	4,471
5240	Workers Compensation	220,090	239,932	243,523	146,271
5250	Uniform Allowance	45,721	41,950	41,950	47,375
5260	RHS Plan Payout	166,555	100,275	77,556	80,271
		8,029,891	7,828,428	7,798,522	7,892,551
Other Employee Costs					
5310	Membership Dues	345	210	455	210 *
5320	Conferences	-	1,500	1,200	1,500
5325	Training	12,105	64,600	55,000	64,600 *
5335	Travel Expenses	-	200	150	200 *
		12,450	66,510	56,805	66,510
Insurance					
5535	Property & Liability Insurance	122,230	123,570	123,570	87,200
		122,230	123,570	123,570	87,200
Contractual Services					
6015	Communication Services	23,935	27,000	25,000	27,000 *
		23,935	27,000	25,000	27,000
Other Services					
6110	Printing Services	1,504	100	550	1,000
6195	Miscellaneous Contractual Services	600	500	400	4,000 *
		2,104	600	950	5,000
Repairs and Maintenance					
6300	R&M Software	-	2,000	1,000	2,000 *
		-	2,000	1,000	2,000
Commodities					
7000	Office Supplies	422	500	300	500 *
7120	Gasoline	50	-	-	-
7200	Other Supplies	6,788	5,100	7,000	7,100 *
7300	Uniforms	16,104	12,000	10,000	12,000 *
7320	Equipment < \$5,000	2,997	10,300	4,000	8,300 *
		26,360	27,900	21,300	27,900
Other Expenses					
7500	Postage & Parcel	-	200	100	200
7550	Miscellaneous Expenses	-	-	-	-
		-	200	100	200
Division Total: Uniformed Patrol		16,562,179	16,316,402	16,123,666	16,514,375

100-60-610 - Uniformed Patrol

2024 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
	Illinois Phlebotomy Service	1,000
	Lockncharge	2,500
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	6,500
	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	6,900
	Evidence Tech Equip.- Traffic Data System (TDS)	1,400

2024 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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Criminal Investigations	Total Cases Assigned	895	874	890
	Total Cases Closed	985	795	900
	Juvenile Arrests - % of Total Arrests	14.16%	20.61%	21%
	Total Arrests	137	131	170

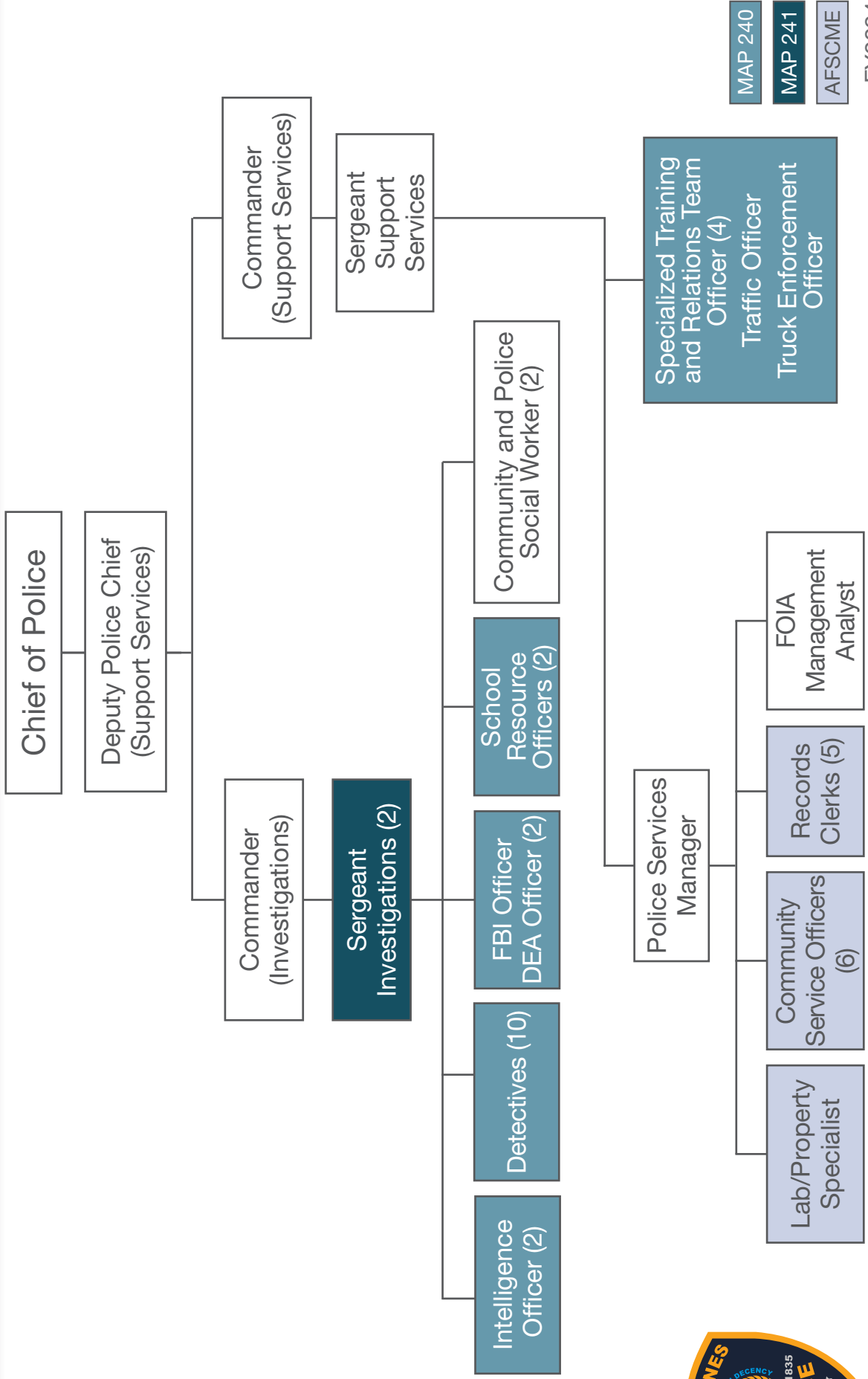
2023 Major Accomplishments

1. Trained two new detectives, a new Maine West High School Resource Officer, and a new DEA Task Force Officer.
2. Added a second Police and Community Social Worker to the division.

2024 Goals and Objectives

1. Reorganize and restructure the evidence vault and evidence storage.
2. Keep all members of the Investigations Division current on state training mandates.

POLICE DEPARTMENT - CRIMINAL INVESTIGATION/SUPPORT SERVICES



MAP 240

MAP 241

AFSCME

FY2024



2024 Budget
POLICE -
CRIMINAL INVESTIGATION

PERSONNEL EXHIBIT

Department: Police		Div: Criminal Investigation		Div. No: 60 - 620
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 Budget	
Commander	1.00	1.00	1.00	
Detective Sergeant	2.00	2.00	2.00	
Detective	10.00	10.00	10.00	
Patrol Officer/Criminal Investigations (1 FBI TF, 2 INTEL, 2 DEA, 2 SRO's)	5.00	6.00	7.00	
Community & Police Social Worker *	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	
Total Full Time Equivalent (FTE) Employees:	19.00	20.00	22.00	

* Position reallocated from Health and Human Services Division.

100-60-620 - Criminal Investigation

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	1,915,103	2,377,668	2,121,192	2,662,099
5015	Overtime - Supervisory	26,399	17,500	34,872	25,000
5020	Overtime - Non Supervisory	205,756	185,000	271,084	225,000
5030	Court Pay	12,064	30,000	16,643	30,000
5035	Acting Out of Class & Night Premium	224	-	-	-
		2,159,547	2,610,168	2,443,791	2,942,099
Taxes and Benefits					
5200	FICA Contribution	37,620	40,935	45,997	51,092
5205	IMRF Contribution	7,662	6,596	5,143	10,913
5210	Police Pension Contribution	1,791,425	1,779,846	1,779,846	1,822,404
5220	PPO Insurance Contribution	253,750	316,007	321,321	424,844
5225	HMO Insurance Contribution	79,300	59,883	58,130	46,602
5230	Dental Insurance Contribution	20,425	21,449	22,592	27,122
5232	Vision Insurance Contribution	1,645	1,825	1,874	2,715
5235	Life Insurance Contribution	1,756	2,062	1,110	1,473
5240	Workers Compensation	55,198	70,179	69,547	45,774
5250	Uniform Allowance	11,625	11,625	10,850	13,175
5260	RHS Plan Payout	130,864	57,000	51,827	53,640
		2,391,270	2,367,407	2,368,237	2,499,754
Other Employee Costs					
5310	Membership Dues	1,425	4,500	3,500	5,500 *
5325	Training	9,524	8,525	10,000	13,525 *
5335	Travel Expenses	-	1,000	2,500	3,000
		10,949	14,025	16,000	22,025
Insurance					
5535	Property & Liability Insurance	42,550	39,310	39,310	28,120
		42,550	39,310	39,310	28,120
Contractual Services					
6015	Communication Services	12,330	16,600	16,000	16,600 *
		12,330	16,600	16,000	16,600
Other Services					
6110	Printing Services	131	-	200	-
6195	Miscellaneous Contractual Services	18,348	23,600	22,000	23,600 *
		18,479	23,600	22,200	23,600
Repairs and Maintenance					
6305	R&M Equipment	-	250	100	250
		-	250	100	250
Subsidies and Incentives					
6530	Subsidy - Community Outreach	-	-	-	5,000 *
		-	-	-	5,000
Commodities					
7000	Office Supplies	618	500	2,000	2,500
7120	Gasoline	-	-	26	-
7200	Other Supplies	136	500	500	1,000
7300	Uniforms	358	200	200	200
7320	Equipment < \$5,000	3,796	3,000	2,000	3,000 *
		4,909	4,200	4,726	6,700

100-60-620 - Criminal Investigation

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Expenses					
7500	Postage & Parcel	22	250	250	250
		22	250	250	250
Division Total: Criminal Investigation		4,640,054	5,075,810	4,910,614	5,544,398

100-60-620 - Criminal Investigation

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Investigation Association Membership Dues	900
	Major Case Assist Team (MCAT)	4,600
Account: 5325 - Training	Advanced Financial Crimes	500
	Criminal Investigation	3,725
	Interviews & Interrogations	800
	Investigations Division Training	4,500
	Lineup Software Upgrade	800
	Social Worker Training	3,200
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: 6530 - Subsidy - Community Outreach	Community Outreach Assistance	5,000
Account: 7320 - Equipment < \$5,000	Office Equipment	3,000

2024 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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Support Services	Number of Police Education Programs Presented	85	125	135
	Number of Police Training Classes Conducted	220	183	200

2023 Major Accomplishments

1. Successfully certified personnel as Illinois Law Enforcement Training and Standards instructors in use of force and emergency medical response.
2. Developed an in-service training plan and began certifying officers in hands-on use of force training to satisfy SAFE-T Act training mandates.

2024 Goals and Objectives

1. Continue to provide a safe environment for the public at community events.
2. Convert all training records to digital record-keeping software.
3. Develop and execute a monthly training curriculum for officers interested in additional training opportunities.

2024 Budget
POLICE -
SUPPORT SERVICES

PERSONNEL EXHIBIT

Department: Police		Div: Support Services		Div. No: 60 - 630	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Deputy Chief	1.00	1.00	1.00		
Commander	1.00	1.00	1.00		
Sergeant/Support Services	0.00	1.00	1.00		
Police Services Manager	1.00	1.00	1.00		
Management Analyst	0.00	1.00	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	6.00	6.00	6.00		
Records Clerk	5.00	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	23.00	23.00		

100-60-630 - Support Services

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	1,650,159	2,052,250	1,782,272	2,112,411
5010	Temporary Wages	126	-	-	-
5015	Overtime - Supervisory	606	900	1,677	2,500
5020	Overtime - Non Supervisory	82,203	58,000	65,021	75,000
5025	Secondary Employment	915	-	-	-
5030	Court Pay	252	2,500	1,017	2,500
5035	Acting Out of Class & Night Premium	-	5,000	-	5,000
		1,734,261	2,118,650	1,849,987	2,197,411
Taxes and Benefits					
5200	FICA Contribution	75,361	88,472	78,033	90,748
5205	IMRF Contribution	64,396	60,687	31,435	52,744
5210	Police Pension Contribution	597,142	593,282	593,282	607,468
5220	PPO Insurance Contribution	262,704	307,433	291,753	375,634
5225	HMO Insurance Contribution	89,970	89,016	63,054	44,968
5230	Dental Insurance Contribution	20,546	21,445	19,263	22,573
5232	Vision Insurance Contribution	1,669	1,830	1,632	2,333
5235	Life Insurance Contribution	2,094	2,354	1,286	1,423
5240	Workers Compensation	40,861	53,626	45,587	31,868
5250	Uniform Allowance	11,132	10,425	10,425	10,425
5260	RHS Plan Payout	41,882	44,550	39,317	40,694
		1,207,756	1,273,120	1,175,067	1,280,878
Other Employee Costs					
5310	Membership Dues	11,560	10,525	10,500	10,525 *
5320	Conferences	1,278	1,500	1,852	1,500
5325	Training	22,277	24,200	22,000	24,200 *
5335	Travel Expenses	139	150	1,200	1,150 *
		35,254	36,375	35,552	37,375
Insurance					
5535	Property & Liability Insurance	46,570	48,800	48,800	36,250
		46,570	48,800	48,800	36,250
Contractual Services					
6000	Professional Services	22,207	35,000	25,000	35,000 *
6015	Communication Services	10,033	109,200	10,000	9,200 *
6035	Dispatch Services	747,440	1,166,681	1,166,000	1,265,948 *
		779,681	1,310,881	1,201,000	1,310,148
Other Services					
6110	Printing Services	10,007	10,000	12,000	12,000 *
6185	Animal Control	4,966	27,000	15,000	27,000 *
6190	Tow/Storage/Abandoned Fees	2,060	1,500	5,000	5,000
6195	Miscellaneous Contractual Services	342,620	376,550	350,000	377,550 *
		359,652	415,050	382,000	421,550
Repairs and Maintenance					
6300	R&M Software	26,610	39,946	35,000	86,500 *
6305	R&M Equipment	3,178	17,550	16,000	17,550 *
6310	R&M Vehicles	3,094	2,000	2,200	3,000 *
6345	R&M Police Range	15,013	16,800	16,000	16,800 *
		47,895	76,296	69,200	123,850
Commodities					
7000	Office Supplies	8,767	11,000	14,000	15,000
7010	Supplies - Community Relations	2,556	5,000	5,000	5,000 *
7015	Supplies - Police Range	53,936	57,730	57,000	65,730 *

100-60-630 - Support Services

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Commodities					
7035	Supplies - Equipment R&M	15	-	-	5,000 *
7055.051	Street Sign Supplies	-	200	100	200 *
7200	Other Supplies	23,909	13,800	12,000	16,300 *
7300	Uniforms	1,485	4,900	1,200	4,900 *
7310	Publications	869	1,000	600	1,000 *
7320	Equipment < \$5,000	8,794	6,000	3,000	6,000 *
		100,332	99,630	92,900	119,130
Other Expenses					
7500	Postage & Parcel	345	500	400	500
7525	Meals	720	1,200	2,000	5,200 *
7550	Miscellaneous Expenses	925	700	700	700
		1,990	2,400	3,100	6,400
Capital Outlay					
8000	Computer Software	-	181,000	100,000	165,000 *
8010	Furniture & Fixtures	7	-	200	-
8015	Equipment	-	25,000	30,000	30,000 *
		7	206,000	130,200	195,000
Division Total: Support Services		4,313,397	5,587,202	4,987,806	5,727,992

100-60-630 - Support Services

2024 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	
	Recruiting Travel	1,000	
Account: 6000 - Professional Services	Body Removal Service	20,000	
	Internal Investigations	15,000	
Account: 6015 - Communication Services	Departmental Cell Phones, iPad (Commander)	9,200	
Account: 6035 - Dispatch Services	Surcharge Credit (Dispatch Services)	(1,315,000)	
	Wheeling Agreement	2,580,948	
Account: 6110 - Printing Services	Officer Resource Book/General Order Manuals	1,200	
	Parking Tickets/Compliance Tickets	4,300	
	Photo Reproduction	500	
	Police Forms	3,250	
	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	7,000	
	Shredding	9,500	
Account: 6300 - R&M Software	Bodycam Carcam Maintenance	18,000	
	Bodycam Redaction Software	6,000	
	DVD Burner Maintenance	22,500	
	Flock Safety Software	25,000	
	Tri-Tech Maintenance Fee	15,000	
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	3,000	
Account: 6345 - R&M Police Range	Range Maintenance	6,700	
	Range Maintenance (Lead removal, filters)	10,100	

100-60-630 - Support Services

2024 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
	Chemical Munitions	8,000
	Eye Protection	250
	Hearing Protection	250
	Misc. Range Supplies	3,250
	Outdoor Range Fees	1,880
	Range Targets	2,500
	Tasers	5,500
Account: 7035 - Supplies - Equipment R&M	Non TRT weapons inspection and replacement parts	5,000
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
	Squad Cleaning Supplies	2,500
	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 (Non TRT)	2,000
Account: 7525 - Meals	Miscellaneous Host Meals (NEMRT, MCAT, OID)	4,000
	Prisoner Meals	1,200
Account: 8000 - Computer Software	Dacra Software	50,000
	Digital Evidence Storage (Carryover)	100,000
	Training Software	15,000
Account: 8015 - Equipment	Police Equipment	30,000

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2024 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	77,787	210	-	-	-	-
Benefits	25,983	16	-	-	-	-
Contractual Services	34,601	-	-	-	-	-
Commodities	5,973	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	144,344	226	-	-	-	-

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.

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2024 Budget
FIRE DEPARTMENT

Mission Statement

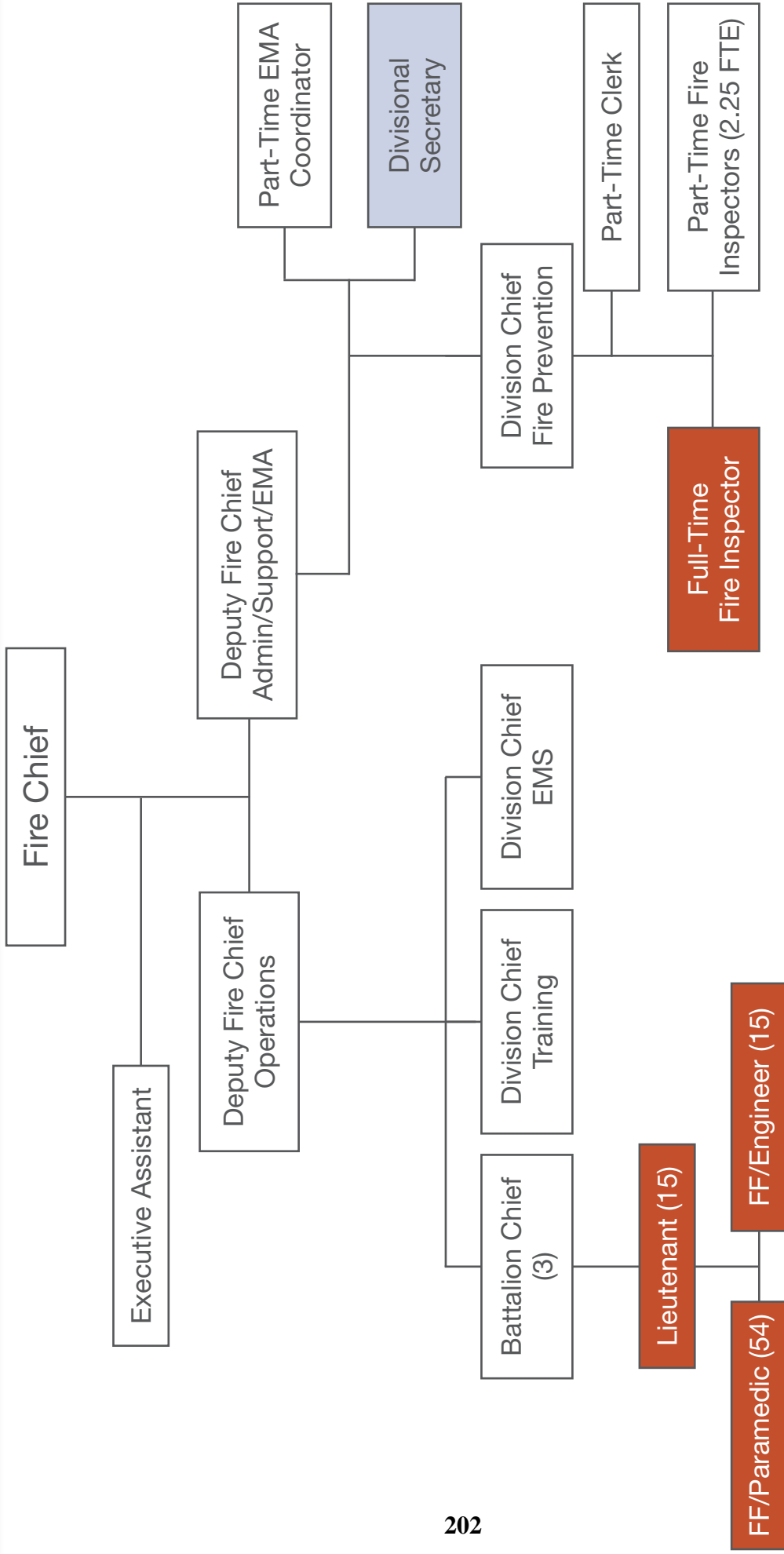
The Mission of the Des Plaines Fire Department is to deliver excellent, professional Fire/EMS/Rescue services to the community.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Salaries	10,580,220	10,566,103	10,985,006	11,624,621	10,960,752	11,952,299
Benefits	9,268,976	10,875,673	11,816,029	11,047,455	10,985,135	11,172,955
Contractual Services	1,023,771	1,139,484	1,381,626	1,566,622	1,472,664	1,565,497
Commodities	263,692	280,712	317,185	453,590	470,604	483,857
Capital Outlay	119,968	122,233	212,819	36,500	7,400	347,849
Total	21,256,627	22,984,205	24,712,665	24,728,788	23,896,555	25,522,457

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.

FIRE DEPARTMENT



IAFF

AFSCME

FY2024



2024 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. Also, 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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Personnel	Number of Employees Hired	2	11	6
	Training Hours	45,642	55,104	40,642
Purchasing	Number of Purchase Orders Processed	43	65	60
Policy Updates	Number of Policy and Procedural Updates	-	64	83

2023 Major Accomplishments

1. Implemented and issued the new digital Lexipol policy and procedural manual.
2. Continued to develop and updated the departments inventory and training program (Vector Solutions).
3. Continued to refine the departments Records Management Software (Image Trend) for incident reporting and tracking.
4. Completed the builds of new fire and EMS apparatus (Tower Ladder 61 and Ambulance 61).

2024 Goals and Objectives

1. Continue to develop, streamline outdated policies, and deliver them to enhance congruency within the fire department.
2. Finalize and begin to implement the Tyler Technologies Time and Attendance software department wide.
3. Continue strategic planning and development of all Fire Department staff and equipment.

2024 Budget

**FIRE -
ADMINISTRATION**

PERSONNEL EXHIBIT

Department: Fire		Div: Administration		Div. No: 70 - 100	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Fire Chief	1.00	1.00	1.00		
Deputy Fire Chief - Operations/Administration	2.00	2.00	2.00		
Division Chief - Training/Safety	1.00	1.00	1.00		
Division Chief - EMS	1.00	1.00	1.00		
Executive Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>		
Total Full Time Equivalent (FTE) Employees:	6.00	6.00	6.00		

100-70-100 - Administration

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	818,753	850,568	845,751	898,129
		818,753	850,568	845,751	898,129
Taxes and Benefits					
5200	FICA Contribution	25,599	27,042	27,423	28,777
5205	IMRF Contribution	5,814	5,079	2,896	4,531
5215	Fire Pension Contribution	411,035	391,175	391,175	411,423
5217	ICMA 401 Pension Contribution	8,333	8,643	8,663	9,113
5220	PPO Insurance Contribution	107,370	101,026	101,028	103,302
5225	HMO Insurance Contribution	22,384	22,254	22,254	22,484
5230	Dental Insurance Contribution	8,343	7,735	7,734	7,040
5232	Vision Insurance Contribution	647	620	620	635
5235	Life Insurance Contribution	821	787	479	479
5240	Workers Compensation	76,922	57,236	56,870	36,290
5260	RHS Plan Payout	7,257	18,375	7,511	7,775
		674,525	639,972	626,653	631,849
Other Employee Costs					
5310	Membership Dues	11,319	11,919	11,919	12,384 *
5320	Conferences	3,654	3,600	4,057	4,500 *
5325	Training	7,062	1,500	1,500	1,500
5335	Travel Expenses	16	500	500	500
		22,051	17,519	17,976	18,884
Insurance					
5535	Property & Liability Insurance	13,740	11,520	11,520	8,070
		13,740	11,520	11,520	8,070
Contractual Services					
6000	Professional Services	454	750	750	750
6015	Communication Services	3,370	3,645	3,645	3,645 *
		3,824	4,395	4,395	4,395
Other Services					
6195	Miscellaneous Contractual Services	798	1,240	1,000	3,400 *
		798	1,240	1,000	3,400
Repairs and Maintenance					
6310	R&M Vehicles	58	100	200	100
		58	100	200	100
Commodities					
7000	Office Supplies	534	1,000	1,000	1,000
7120	Gasoline	30	-	-	-
7200	Other Supplies	46	250	463	450
7300	Uniforms	2,983	3,600	3,600	3,600 *
7310	Publications	-	560	560	560 *
7320	Equipment < \$5,000	2,639	500	2,500	500 *
		6,232	5,910	8,123	6,110
Other Expenses					
7500	Postage & Parcel	-	50	50	50
7550	Miscellaneous Expenses	347	700	1,076	700
		347	750	1,126	750
Capital Outlay					
8005	Computer Hardware	600	5,000	5,000	3,000

100-70-100 - Administration

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Capital Outlay					
8010	Furniture & Fixtures	251	-	-	1,000
		851	5,000	5,000	4,000
Division Total: Administration		1,541,177	1,536,974	1,521,744	1,575,687

100-70-100 - Administration

2024 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	900
	Metropolitan Fire Chiefs	360
	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
	Scanning of Documents	3,000
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

2024 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 2021	Actual 2022	Projected 2023
Emergency Responses	Total Number of Emergency Responses	9,539	10,391	10,242
Emergency Medical	Number of Emergency Medical Calls	7,427	8,190	8,040
	Number of Patients Transported by DPFD	5,468	6,094	6,614
Fire & Rescue Responses	Number of Responses to Fires	159	176	183
	Number of Structure Fire Responses	46	51	41
	Fire Loss in Des Plaines	\$1,947,675	\$970,500	\$904,715

2023 Major Accomplishments

1. Successfully replaced both a tower ladder and ambulance into service and upgraded the fire department’s reserve fleet.
2. Successfully recruited, hired, trained, and integrated seven new Firefighter/Paramedics, appointed one Battalion Chief, promoted two Lieutenants, and appointed two Firefighter/Paramedic Engineers to fill multiple vacancies.
3. Nine Firefighter/Paramedic candidates successfully completed probationary period.

2024 Goals and Objectives

1. The department will continue to identify risks within the community, analyze and establish levels of response service to respond to the risks, and evaluate the department’s performance.
2. The department will continue to train and prepare for the many hazards present in the community. Collaborate with the police department to train on the many shared responses between the two departments.

2024 Budget

**FIRE -
EMERGENCY SERVICES**

PERSONNEL EXHIBIT

Department: Fire		Div: Emergency Services		Div. No: 70 - 710
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	8,637,384	9,734,365	9,252,978	10,009,059
5015	Overtime - Supervisory	253,614	175,000	120,000	175,000
5020	Overtime - Non Supervisory	825,936	315,000	274,000	315,000
5035	Acting Out of Class & Night Premium	18,304	30,000	22,611	30,000
		9,735,237	10,254,365	9,669,589	10,529,059
Taxes and Benefits					
5200	FICA Contribution	137,374	141,153	166,637	153,510
5215	Fire Pension Contribution	7,563,037	7,197,617	7,197,617	7,570,180
5220	PPO Insurance Contribution	1,454,798	1,456,455	1,418,487	1,476,124
5225	HMO Insurance Contribution	210,518	207,826	223,570	225,878
5230	Dental Insurance Contribution	100,402	97,162	95,509	90,883
5232	Vision Insurance Contribution	7,565	7,656	7,561	8,253
5235	Life Insurance Contribution	8,914	9,177	5,510	5,658
5240	Workers Compensation	980,821	723,263	698,735	446,401
5260	RHS Plan Payout	287,005	191,325	181,450	187,800
		10,750,434	10,031,634	9,995,076	10,164,687
Other Employee Costs					
5310	Membership Dues	-	725	725	725 *
5325	Training	87,582	83,000	65,000	83,000 *
5330	In-Service Training	5,380	7,900	7,900	7,900 *
5335	Travel Expenses	-	2,000	1,000	1,000
5345	Post-Employment Testing	34,391	35,000	35,000	35,000 *
		127,353	128,625	109,625	127,625
Insurance					
5535	Property & Liability Insurance	127,920	122,390	122,390	84,820
		127,920	122,390	122,390	84,820
Contractual Services					
6000	Professional Services	23,765	69,300	-	69,300 *
6015	Communication Services	18,262	21,080	21,080	21,720 *
6035	Dispatch Services	848,351	889,000	889,000	913,840 *
		890,378	979,380	910,080	1,004,860
Other Services					
6110	Printing Services	-	1,150	1,550	1,150 *
6115	Licensing/Titles	874	1,193	1,193	1,246 *
6135.030	Rentals - Equipment	2,275	2,100	2,100	2,100 *
6135.031	Rentals - Uniforms	3,420	-	-	-
6195	Miscellaneous Contractual Services	6,148	2,500	2,500	2,500
		12,717	6,943	7,343	6,996
Repairs and Maintenance					
6300	R&M Software	24,820	63,020	63,020	58,743 *
6305	R&M Equipment	35,727	43,100	43,100	67,875 *
6310	R&M Vehicles	73,540	111,000	111,000	112,561 *
6315.004	Fire Station #61	2,655	5,000	5,000	5,000
6315.005	Fire Station #62	2,317	5,000	4,000	5,000
6315.006	Fire Station #63	2,172	5,000	6,000	5,000
		141,230	232,120	232,120	254,179
Commodities					
7000	Office Supplies	3,248	2,500	2,500	2,500
7025	Supplies - Custodial	11,688	23,000	23,000	23,000
7035	Supplies - Equipment R&M	2,376	13,000	13,000	13,000 *
7040	Supplies - Vehicle R&M	-	300	300	300

100-70-710 - Emergency Services

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Commodities					
7045	Supplies - Building R&M	381	1,000	1,000	1,000 *
7045.004	Fire Station #61	6,178	5,000	22,000	5,000
7045.005	Fire Station #62	4,070	5,000	2,000	5,000
7045.006	Fire Station #63	-	5,000	3,000	5,000
7200	Other Supplies	45,038	64,450	64,450	41,450 *
7300	Uniforms	44,448	40,600	40,000	50,600 *
7310	Publications	-	100	-	100
7320	Equipment < \$5,000	172,666	255,460	255,460	293,127 *
		290,095	415,410	426,710	440,077
Other Expenses					
7500	Postage & Parcel	899	1,000	800	1,000
7550	Miscellaneous Expenses	403	1,000	1,000	1,000
		1,303	2,000	1,800	2,000
Capital Outlay					
8000	Computer Software	25,044	-	-	-
8010	Furniture & Fixtures	6,552	-	400	-
8015	Equipment	180,372	31,500	2,000	343,849 *
		211,968	31,500	2,400	343,849
Division Total: Emergency Services		22,288,635	22,204,367	21,477,133	22,958,152

100-70-710 - Emergency Services

2024 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: 5345 - Post-Employment Testing	Annual Physicals	35,000
Account: 6000 - Professional Services	Railroad Sensor Units for Blocked Crossings (Carryover)	69,300
Account: 6015 - Communication Services	Cell Phones (Shift Commanders & Front Line Vehicles)	9,888
	Cell Phones Hotspots for ECG Transmissions	1,608
	GX440 Wireless Service for Vehicle Computers	10,224
Account: 6035 - Dispatch Services	E-24 Elevator Alarm Monitoring Fees	36,000
	RED Center Estimated Fees 01/2022-12/2022	852,840
	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	206
	IL Dept. of Public Health (IDPH) Re-Licensure Fees - EMT-Bs	110
	IL Dept. of Public Health (IDPH) Re-Licensure Fees - Paramedics	774
	Licensing for Ambulances	156
	Rental Gear for Fire Academy - 3 Candidates	2,100
Account: 6135.030 - Rentals - Equipment	Rental Gear for Fire Academy - 3 Candidates	2,100
Account: 6300 - R&M Software	Flow MSP (Pre-planning software)	6,695
	Image Trend (Patient-Reporting) Support	52
	Image Trend Agency Level Validation	1,545
	Image Trend CAD Distribution	2,575
	Image Trend Data Analytics	8,240
	Image Trend Elite (master platform)	6,386
	Image Trend LGH system costs	1,290
	Lexipol Annual Subscription	12,154
	Vector/Check It	8,256
	Vector/Target Solutions	11,550

100-70-710 - Emergency Services

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total	
Account: 6305 - R&M Equipment	Annual Upgrade/Repair Dive Equipment	4,635	
	Appliance Repairs/Maintenance	1,545	
	Breathing Air Compressor Annual PM	1,400	
	Calibration Gas & R&M Meters	1,450	
	EKG & AED Machine Annual PMs	1,650	
	EMS Equipment Repairs/Maintenance	2,600	
	Fire Equipment and Annual Ladder Testing	5,665	
	Fire Extinguisher Maintenance	2,575	
	Firefighting Equipment Repairs/Maintenance	3,600	
	Gear Repairs/Maintenance	3,400	
	Mobile Accessory Equipment Repair/Maintenance	1,030	
	Plymovent Upgrade	22,475	
	Rescue Equipment Repairs/Maintenance	2,575	
	SCBA Annual Testing	6,700	
	SCBA Maintenance/Repair	1,030	
	Station Equipment Repairs/Maintenance	4,000	
	TSI PortaCount Model 8048-T	1,545	
	Account: 6310 - R&M Vehicles	FD Vehicle Preventive Maintenance	75,000
		Tower 61 Preventive Maintenance	18,000
Tower 61 Preventive Maintenance (Additional Funding)		19,561	
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	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	43,000
Uniforms - New Recruits - 5 Candidates		7,600	

100-70-710 - Emergency Services

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total	
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	
	Firefighting Gear Extractor and Dryer	27,667	
	Hazmat - Equipment	3,500	
	Portable Radios - Annual Replacement of Radios/Batteries	5,000	
	PPE-Boots, Helmets and Turnout Gear	100,000	
	PPE-Boots, Helmets and Turnout Gear Catch-up	48,530	
	Rescue Task Force Ballistic Protection	3,150	
	SCBA Masks	4,200	
	Sensors to Improve Safety and Accountability for Firefighters	10,000	
	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	
	Account: 8015 - Equipment	Extinguishing System For Electric Vehicle Batteries	29,999
		Railroad Sensor Units for Blocked Crossings (Carryover)	31,500
		Zoll One Program - Cardiac Monitors/Defibrillators	282,350

2024 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.

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Inspection Services	Plans Reviewed	211	210	240
	Inspections & Re-Inspections	2,176	1,886	2,128
	Permit Inspections	339	335	234
	Freedom of Information Act Requests	113	146	114
Investigational Services	Fire Investigations	24	19	24

2023 Major Accomplishments

1. The Des Plaines Fire Prevention Division implemented Brycer for the management of the Inspection, Testing, and Maintenance (ITM) reports of all fire protection systems in Des Plaines. Des Plaines adopted codes require periodic ITM for all installed fire protection systems. This system is built to enhance life safety for the overall community.
2. The fire safety public education program has progressed with multiple interactions with residents and members of the business community. Community outreach includes educational interactions at Open House, Fire Prevention Week, Senior Corps, National Walk to School, Trunk or Treat, National Night Out, Maine West Healthcare Career Class, and High-Rise Fire Safety.

2024 Goals and Objectives

1. Continue to collaborate with the Building Department and provide oversight on major construction projects including Halston Market, Iron Mountain, Boston Fish expansion, and numerous restaurant developments.
2. Further collaborate with Community and Economic Development to efficiently process permits, including providing input on a code change to the International Fire Code.

2024 Budget

**FIRE -
FIRE PREVENTION**

PERSONNEL EXHIBIT

Department: Fire		Div: Fire Prevention		Div. No: 70 - 720
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	337,678	416,572	355,467	420,310
5015	Overtime - Supervisory	245	-	-	-
5020	Overtime - Non Supervisory	5,881	16,500	9,000	16,500
5035	Acting Out of Class & Night Premium	399	-	648	-
		344,202	433,072	365,115	436,810
Taxes and Benefits					
5200	FICA Contribution	10,567	15,698	11,218	15,126
5205	IMRF Contribution	1,235	2,942	602	1,443
5215	Fire Pension Contribution	246,621	234,705	234,705	246,854
5220	PPO Insurance Contribution	53,599	50,432	50,433	51,568
5230	Dental Insurance Contribution	3,337	3,094	3,094	2,816
5232	Vision Insurance Contribution	259	248	248	254
5235	Life Insurance Contribution	245	235	143	143
5240	Workers Compensation	30,149	24,292	22,798	15,416
5260	RHS Plan Payout	4,655	6,225	4,818	4,988
		350,666	337,871	328,059	338,608
Other Employee Costs					
5310	Membership Dues	520	640	640	648 *
5325	Training	2,868	5,000	1,800	5,000 *
		3,388	5,640	2,440	5,648
Insurance					
5535	Property & Liability Insurance	10,250	10,650	10,650	7,530
		10,250	10,650	10,650	7,530
Contractual Services					
6015	Communication Services	1,692	1,950	2,200	1,950 *
		1,692	1,950	2,200	1,950
Other Services					
6110	Printing Services	545	350	350	350 *
6115	Licensing/Titles	-	1,125	1,125	425 *
6135.030	Rentals - Equipment	-	250	500	750 *
		545	1,725	1,975	1,525
Repairs and Maintenance					
6310	R&M Vehicles	-	50	25	50 *
		-	50	25	50
Commodities					
7000	Office Supplies	272	775	500	775 *
7200	Other Supplies	4,456	4,850	4,850	4,850 *
7300	Uniforms	1,438	1,570	1,570	1,570
7310	Publications	1,346	1,800	1,800	2,000 *
7320	Equipment < \$5,000	4,181	7,000	7,000	7,000 *
		11,692	15,995	15,720	16,195
Other Expenses					
7550	Miscellaneous Expenses	526	750	500	750 *
		526	750	500	750
Division Total: Fire Prevention		722,963	807,703	726,684	809,066

100-70-720 - Fire Prevention

2024 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	58
	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
Account: 6135.030 - Rentals - Equipment	Open House Equipment Rental	750
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)	1,800
Account: 7320 - Equipment < \$5,000	Apparatus Knox Boxes	3,600
	Office Equipment, Flashlights, Investigation Gear, etc.	1,000
	Soft Body Armor-Investigators	2,400
Account: 7550 - Miscellaneous Expenses	Safety Presentation Expenses	750

2024 Budget

FIRE DEPARTMENT

Emergency Management Agency Division

Division Overview

The mission of the City's Emergency Management Agency (EMA) is to provide a proactive approach to managing various types of emergencies through building sustained relationships with our residents, businesses, and visitors to the City of Des Plaines. Through these relationships, the EMA will coordinate necessary City functions and processes to mitigate, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, public health emergencies, or other natural or manmade disasters.

Emergency Operations Center – One of the main functions that EMA oversees for the City is the Emergency Operations Center (EOC). The EOC is a centralized command and control facility responsible for enabling City Official to carry out the principles of preparedness and management, disaster management functions, and day-to-day operations under the National Incident Management System (NIMS) as mandated by the Homeland Security Presidential Directive #5. The Des Plaines EOC is activated in large-scale emergencies allowing City's Incident Management Team a space in which to make real-time decisions in a collaborative environment, thus ensuring the continuity of operations and government for the City of Des Plaines.

Incident Management Team (IMT) – Within the City's Emergency Operation Plan (EOP), certain individuals are highlighted as members of the City's Incident Management Team. The Incident Management Team is described in the EOP as the core group of city officials who respond in the event of a disaster/emergency and direct the response and recovery efforts. The IMT consists of the City Manager, Assistant City Manager, EMA Coordinator, and various department heads and subject matter experts (SMEs). In addition to the members listed above, two lines of succession per team member is required to ensure continuity of government. Our IMT members will train and educate themselves to provide the best level of service possible as they work under stressful conditions mitigating various emergencies and disasters that require rapid evaluation and transmission of sensitive information, prompt decision-making, and expeditious response to present or possible dangers.

The National Incident Management System (NIMS) - The NIMS focuses on three key areas that aid in planning, response, and both physical and financial recovery that avoids duplication of efforts and enables clear lines of communication and proper distribution of resources. These three key areas are command and coordination of incidents, resource management, and information management. NIMS is best utilized when everyone involved in the large-scale emergency incident is educated and trained to the correct base level. NIMS provides a systematic and proactive approach guiding governmental agencies and private sector organizations to prepare for, prevent, respond to, recover from, and mitigate the effects of major incidents. The NIMS approach can be used regardless of cause, location, or complexity, to reduce the loss of life, property, and harmful impact to the environment.

2024 Budget

FIRE DEPARTMENT

EMA trains and incorporates volunteers enabling them to assist the City's public safety departments in any number of potential activities. Volunteer roles are intended to be fluid and can be changed based on the activity or type of incident. Volunteers free up public safety members from menial tasks allowing them to focus on other pressing functions.

2023 Major Accomplishments

1. Developed and implemented a NIMS education program to better train members of the IMT and their respective lines of succession ensuring continuity of operations and government during times of emergency/disaster.
2. Recruited and trained several new EMA volunteers doubling the size of the program.
3. Facilitated inter-departmental congruency by incorporating members of the Des Plaines Police Department and Fire Department into the Emergency Management Team.
4. Implemented new pre-planning city event processes which drastically improved lines of communication and simplified emergency responses to incidents within city events.

2024 Goals and Objectives

1. Continue to facilitate the education and training of the IMT and work towards having a large-scale mock emergency exercise on a yearly basis.
2. Continue to develop and train the EMA volunteers enabling them to work more autonomously when called upon by various departments of the City.
3. Update and improve the EOC by implementing new technologies and processes fitting today's IMT member.
4. Improve upon the current Emergency Operations Procedures (EOP) by streamlining the usability of the document, updating the City's hazard profile, and removing unnecessary information.
5. Research and implement an emergency notification system to recall key figures during times of emergency/disaster.
6. Continue to improve the capacity of the Emergency Management Agency Division within the Des Plaines Fire Department and utilizing EMA to assist Training, Emergency Medical Services, and the Fire Prevention Divisions.

2024 Budget

FIRE -

EMERGENCY MANAGEMENT AGENCY

PERSONNEL EXHIBIT

Department: Fire		Div: EMA		Div. No: 70 - 730	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	66,817	66,167	63,377	66,740
5010	Temporary Wages	19,997	20,449	16,920	21,561
		86,813	86,616	80,297	88,301
Taxes and Benefits					
5200	FICA Contribution	6,472	6,626	5,987	6,756
5205	IMRF Contribution	5,173	4,301	2,362	3,671
5220	PPO Insurance Contribution	26,714	25,135	25,135	25,701
5230	Dental Insurance Contribution	1,669	1,547	1,547	1,408
5232	Vision Insurance Contribution	129	124	124	127
5235	Life Insurance Contribution	101	97	59	59
5240	Workers Compensation	147	148	133	89
		40,404	37,978	35,347	37,811
Other Employee Costs					
5310	Membership Dues	-	65	65	465 *
5325	Training	449	1,000	750	1,000 *
5335	Travel Expenses	-	100	100	100 *
		449	1,165	915	1,565
Insurance					
5535	Property & Liability Insurance	9,210	7,610	7,610	5,900
		9,210	7,610	7,610	5,900
Contractual Services					
6015	Communication Services	6,013	11,800	7,000	6,200 *
		6,013	11,800	7,000	6,200
Other Services					
6110	Printing Services	25	500	500	500 *
		25	500	500	500
Repairs and Maintenance					
6300	R&M Software	5,200	8,000	9,400	8,000 *
6305	R&M Equipment	4,786	13,300	13,300	13,300 *
		9,986	21,300	22,700	21,300
Commodities					
7000	Office Supplies	744	600	1,700	600 *
7035	Supplies - Equipment R&M	-	225	225	225 *
7200	Other Supplies	442	1,000	1,000	1,000 *
7300	Uniforms	2,630	3,600	3,600	4,600
7320	Equipment < \$5,000	3,156	6,000	9,000	10,200 *
		6,972	11,425	15,525	16,625
Other Expenses					
7500	Postage & Parcel	-	100	100	100
7550	Miscellaneous Expenses	18	1,250	1,000	1,250 *
		18	1,350	1,100	1,350
Division Total: Emergency Management Agency		159,890	179,744	170,994	179,552

100-70-730 - Emergency Management Agency

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	Illinois Emergency Services Mgmt. Assoc. (IESMA)	65
	National Emergency Management Association	400
Account: 5325 - Training	Mandated Training	1,000
Account: 5335 - Travel Expenses	Parking, Mileage	100
Account: 6015 - Communication Services	Cell Phones	2,400
	Comcast	300
	Cook County Radio System	3,000
	Hot Spot EOC	500
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) Tools, Equipment	3,500 6,700
Account: 7550 - Miscellaneous Expenses	Supplies for Special Events, Incidents, EOC	1,250

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2024 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Commission Costs	31,075	76,732	39,136	40,720	39,970	41,120
Contractual Services	-	34,423	14,278	100,250	97,500	96,250
Commodities	772	780	423	1,200	796	900
Total	31,847	111,935	53,837	142,170	138,266	138,270

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 2021	Actual 2022	Projected 2023
Hiring	Number of Fire Department Candidates Interviewed	0	16	10
	Number of Police Department Candidates Interviewed	46	20	25
Promotion	Number of Fire Department Candidates Tested	0	0	21
	Number of Police Department Candidates Tested	17	0	0

2023 Major Accomplishments

1. The Board appointed four (4) Firefighter/Paramedics and appointed ten (10) Police Officers.
2. The Board successfully completed a new hire list for both entry level Firefighter/Paramedics and Police Officers

BOARD OF FIRE & POLICE COMMISSIONERS

2024 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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Employee Costs					
5310	Membership Dues	375	400	400	400 *
5325	Training	-	1,500	750	1,500 *
5340	Pre-Employment Testing	38,761	38,820	38,820	39,220 *
		39,136	40,720	39,970	41,120
Contractual Services					
6000	Professional Services	-	73,500	78,500	75,000 *
6010	Legal Fees - Labor & Employment	13,749	25,000	15,000	15,000 *
		13,749	98,500	93,500	90,000
Other Services					
6100	Publication of Notices	348	1,750	4,000	6,250 *
6110	Printing Services	182	-	-	-
		530	1,750	4,000	6,250
Commodities					
7000	Office Supplies	180	300	300	300 *
7200	Other Supplies	-	-	96	-
7310	Publications	-	300	-	-
		180	600	396	300
Other Expenses					
7550	Miscellaneous Expenses	243	600	400	600 *
		243	600	400	600
Department Total: Fire & Police Commission		53,837	142,170	138,266	138,270

100-75 - Fire & Police Commission

2024 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	4,800
	Fire: Psychological Testing	4,500
	Police: Integrity Testing	400
	Police: Physicals	8,000
	Police: Polygraph Testing	4,800
	Police: Psychological Testing	4,500
Account: 6000 - Professional Services	Fire Background Investigations	40,000
	Police Sergeant Promotional Examination	30,000
	Probationary Firefighter/Paramedic Eligibility Testing	2,500
	Probationary Patrol Officer Eligibility Testing	2,500
Account: 6010 - Legal Fees - Labor & Employment	Legal Fees	15,000
Account: 6100 - Publication of Notices	Fire Position Postings (External)	2,000
	Police Position Postings (External)	3,500
	Rules & Regulations Update Postings	750
Account: 7000 - Office Supplies	Office Supplies: Interview Material Preparation	300
Account: 7550 - Miscellaneous Expenses	Commission Interview Expenses	600

2024 Budget
GENERAL FUND OVERHEAD

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Contractual Services	664,442	708,417	623,684	996,692	760,489	1,384,948
Commodities	34,948	44,649	49,559	65,600	124,432	73,250
Capital Outlay	-	-	-	-	-	-
Transfers	1,850,000	900,000	1,900,000	2,000,000	7,000,000	11,750,000
Total	2,549,390	1,653,066	2,573,243	3,062,292	7,884,921	13,208,198

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 the Historical Museum rather than detailed reimbursed line items.

100-90 - Overhead

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Employee Costs					
5310	Membership Dues	-	50	-	-
		-	50	-	-
Contractual Services					
6015	Communication Services	284,645	523,492	216,572	243,508 *
6025	Administrative Services	4,653	25,000	23,138	25,000 *
6030	AMB Fee Processing Services	126,138	135,000	142,985	145,000 *
		415,436	683,492	382,695	413,508
Other Services					
6125	Bank & CC Fees	85,503	65,000	68,000	70,500 *
6140	Leases	4,131	4,150	4,840	4,840 *
6195	Miscellaneous Contractual Services	50	3,000	50	1,500
		89,684	72,150	72,890	76,840
Repairs and Maintenance					
6305	R&M Equipment	523	1,000	750	1,000
		523	1,000	750	1,000
Subsidies and Incentives					
6500	Subsidy - Historical Museum	50,000	60,000	60,000	75,000
6502	Subsidy - City Sponsored Events	68,042	150,000	131,000	150,000
6530	Subsidy - Community Outreach	-	-	-	37,500 *
6540	Subsidy - Senior Center	-	-	-	161,100 *
6545	Subsidy - Social Service Agency	-	-	-	250,000 *
6625	Incentive - Warehouse Direct	-	30,000	-	-
6627	Incentive - O'Hare Real Estate Hotel	-	-	72,651	145,000
6628	Incentive - O'Hare Real Estate Sales	-	-	40,503	75,000
		118,042	240,000	304,154	893,600
Commodities					
7000	Office Supplies	658	2,000	1,250	1,500 *
7035	Supplies - Equipment R&M	-	1,600	500	750 *
7320	Equipment < \$5,000	-	1,000	4,500	1,000
		658	4,600	6,250	3,250
Other Expenses					
7500	Postage & Parcel	28,340	36,000	38,500	45,000 *
7550	Miscellaneous Expenses	5	25,000	7,500	25,000 *
8350	Gain or Loss Adjustment	20,556	-	72,182	-
		48,901	61,000	118,182	70,000
Other Financing Uses					
9410	Transfer to Equipment Replacement Fund	1,500,000	1,500,000	1,500,000	2,000,000
9420	Transfer to IT Replacement Fund	400,000	500,000	500,000	750,000
9430	Transfer to Facilities Replacement Fund	-	-	5,000,000	4,000,000
9500	Transfer to Water/Sewer Fund	-	-	-	5,000,000
		1,900,000	2,000,000	7,000,000	11,750,000
Department Total: Overhead		2,573,243	3,062,292	7,884,921	13,208,198

100-90 - Overhead

2024 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	18,000
	Astound PRI Local/Long Distance	16,800
	Code Red Mass Notification Annual Maintenance	13,500
	Comcast Business Internet Service - City Wide	18,900
	Comcast City Hall	760
	Peerless (POT Lines, Alarm Circuits)	165,000
	Account: 6025 - Administrative Services	Collection Agency Fee for Services
Account: 6030 - AMB Fee Processing Services	Ambulance Billing Service Fee	145,000
Account: 6125 - Bank & CC Fees	CC Processing Fees for City Hall and Online	70,500
Account: 6140 - Leases	Postage Machine Lease	4,840
Account: 6530 - Subsidy - Community Outreach	Subsidy - Additional Allocation	25,000
	Subsidy – Community Outreach	12,500
Account: 6540 - Subsidy - Senior Center	Health Services	49,000
	Intergovernmental Agreement	64,900
	Meals on Wheels	47,200
Account: 6545 - Subsidy - Social Service Agency	Subsidy - Social Service Agency Additional	40,000
	Subsidy – Social Service Agency	210,000
Account: 7000 - Office Supplies	Batteries & Other Miscellaneous Departmental Use Supplies	1,500
Account: 7035 - Supplies - Equipment R&M	Postage Machine	750
Account: 7500 - Postage & Parcel	Citywide Postage Costs	45,000
Account: 7550 - Miscellaneous Expenses	Miscellaneous Marketing	25,000

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2024 Budget

TAX INCREMENT FUND (TIF) #1 - Downtown

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	5,848,039	(4,793,879)	(432,237)	(432,237)	(488,326)	-
Revenues	6,241,622	7,034,024	(56,089)	-	-	-
Bond Proceeds	-	-	-	-	-	-
Expenses	(16,758,540)	(2,672,382)	-	-	-	-
Transfers	(125,000)	-	-	432,237	488,326	-
Ending Balance	(4,793,879)	(432,237)	(488,326)	-	-	-

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 2024 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 will continue with Phase III (Des Plaines River Road) in 2017 and 2018.

201 - TIF #1 Downtown Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	(72,798)	-	-	-
4005	Property Taxes - Last Year's Collection	58,888	-	-	-
4010	Property Taxes - Prior Years Collection	(42,182)	-	-	-
		(56,091)	-	-	-
Interest Income					
4700	Interest Income	4	-	-	-
		4	-	-	-
Other Financing Sources					
4905	Transfer from TIF #5 Perry/Lee Fund	-	432,237	488,326	-
		-	432,237	488,326	-
Fund Total: TIF #1 Downtown Fund		(56,088)	432,237	488,326	-

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2024 Budget

TAX INCREMENT FUND (TIF) #3 – Wille Road

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	(3,573,065)	(3,292,691)	(2,786,016)	(2,341,880)	(2,223,797)	(1,941,705)
Revenues	2,170,369	2,390,139	2,417,436	2,389,726	2,390,182	2,415,417
Bond Proceeds	-	-	-	-	-	-
Expenses	(1,882,995)	(1,878,464)	(1,854,216)	(2,116,490)	(2,106,090)	(2,121,130)
Transfers	(7,000)	(5,000)	(1,000)	(2,000)	(2,000)	(2,000)
Ending Balance	(3,292,691)	(2,786,016)	(2,223,797)	(2,070,644)	(1,941,705)	(1,649,418)

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.

2024 Budget

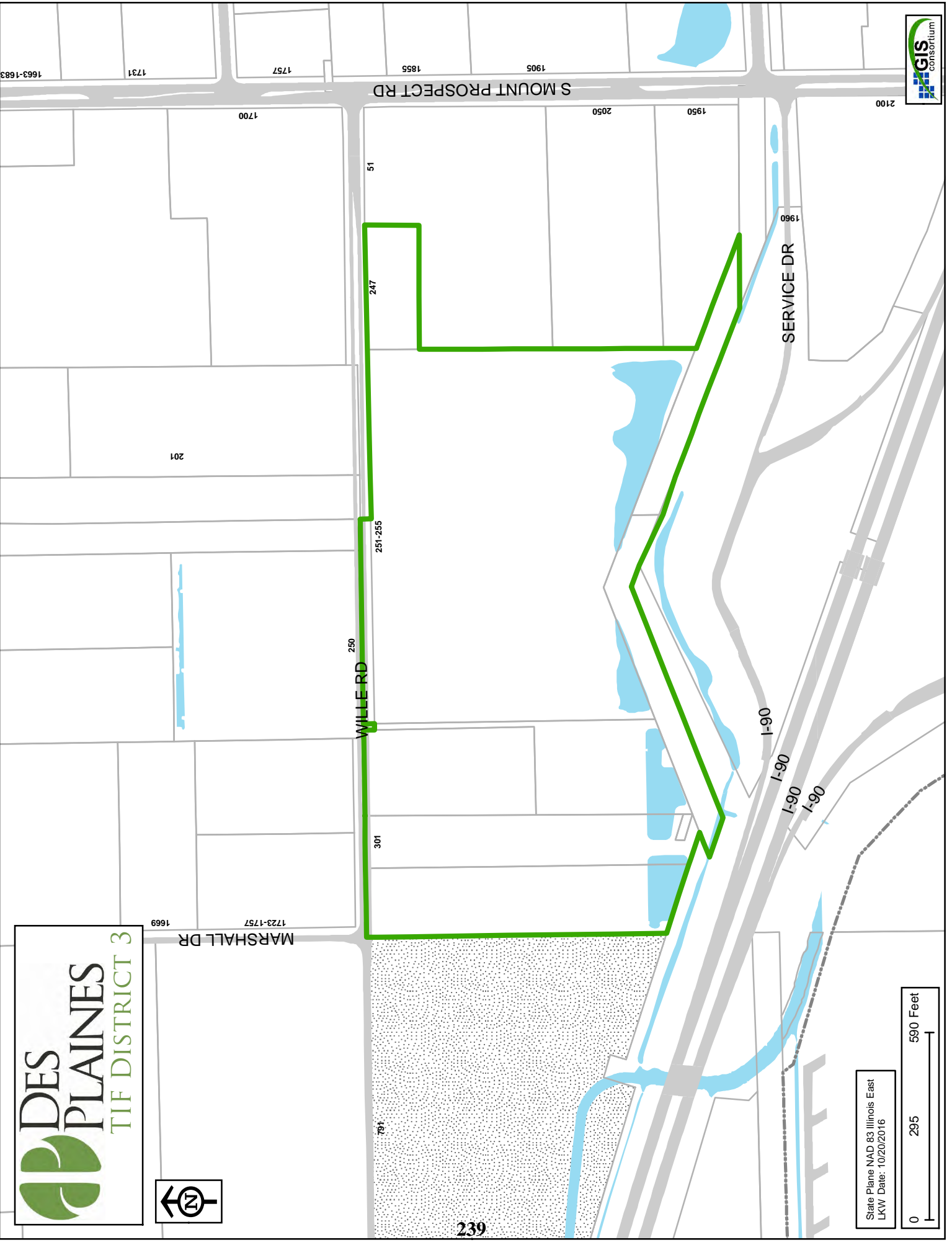
TAX INCREMENT FUND (TIF) #3 – Wille Road

Debt Service paid from TIF #3 includes:

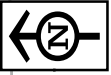
Series	Type	Original Amount	Remaining 1/1/2024	Final Payout
2018A	G.O. (refunding 2010A & 2010B)	12,410,000	6,840,000	2028
Total G.O. Bonds		12,410,000	6,840,000	

Annual G.O. Bonds Principal and Interest Requirements

Year	Principal	Interest	Total P&I
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
Total	6,840,000	479,400	7,319,400



DES PLAINES
TIF DISTRICT 3



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



203 - TIF #3 Wille Road Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	2,417,417	2,389,676	2,389,676	2,415,367
		<u>2,417,417</u>	<u>2,389,676</u>	<u>2,389,676</u>	<u>2,415,367</u>
Interest Income					
4700	Interest Income	19	50	506	50
		<u>19</u>	<u>50</u>	<u>506</u>	<u>50</u>
Fund Total: TIF #3 Wille Road Fund		<u>2,417,436</u>	<u>2,389,726</u>	<u>2,390,182</u>	<u>2,415,417</u>

203 - TIF #3 Wille Road Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Insurance					
5535	Property & Liability Insurance	60	40	40	30
		60	40	40	30
Contractual Services					
6000	Professional Services	-	400	-	400
		-	400	-	400
Other Services					
6195	Miscellaneous Contractual Services	-	10,000	-	10,000 *
		-	10,000	-	10,000
Subsidies and Incentives					
6520	Subsidy - Economic Development	1,000	2,000	2,000	2,000 *
		1,000	2,000	2,000	2,000
Fund Total: TIF #3 Wille Road Fund		1,060	12,440	2,040	12,430

203 - TIF #3 Wille Road Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
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

203-00-000-14B0 - 2014B Refunding 2005A/2005D

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Debt Service					
8300	Principal	465,000	-	-	-
8325	Interest Charges	10,581	-	-	-
		475,581	-	-	-
Program Total: 2014B Refunding 2005A/2005D		475,581	-	-	-

203-00-000-18A0 - 2018A Refunding 2010A/2010B 2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Debt Service					
8300	Principal	1,085,000	1,845,000	1,845,000	1,905,000 *
8325	Interest Charges	293,100	260,550	260,550	205,200
8375	Bank/Trust/Agency Fees	475	500	500	500
		1,378,575	2,106,050	2,106,050	2,110,700
Program Total: 2018A Refunding 2010A/2010B		1,378,575	2,106,050	2,106,050	2,110,700

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

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8300 - Principal	Refund GO Bonds 2010A/2010B, Matures 12/1/2028	1,905,000

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2024 Budget

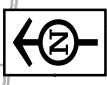
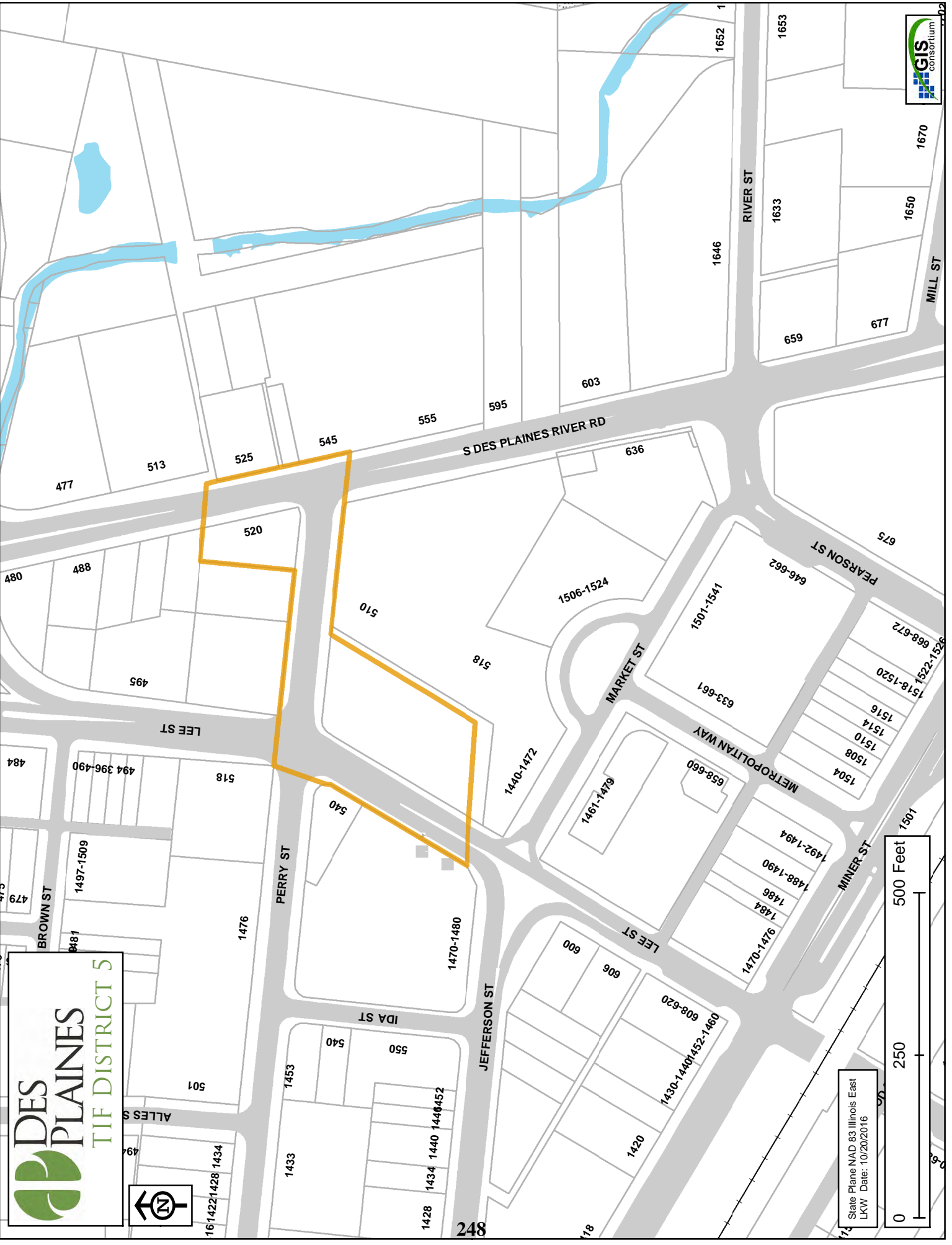
TAX INCREMENT FUND (TIF) #5 – Lee & Perry

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	198,403	261,388	340,825	525,413	466,871	65,125
Revenues	178,349	208,059	126,046	210,537	86,580	159,175
Expenses	(115,364)	(128,622)	-	(400)	-	(400)
Transfers	-	-	-	(432,237)	(488,326)	-
Ending Balance	261,388	340,825	466,871	303,313	65,125	223,900

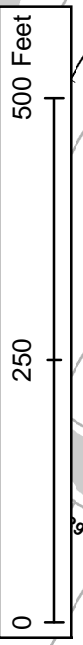
Fund Overview

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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	159,126	210,487	159,125	159,125
4010	Property Taxes - Prior Years Collection	(33,081)	-	(72,595)	-
		126,045	210,487	86,530	159,125
Interest Income					
4700	Interest Income	2	50	50	50
		2	50	50	50
Fund Total: TIF #5 Perry/Lee Fund		126,047	210,537	86,580	159,175

205 - TIF #5 Perry/Lee Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Contractual Services					
6000	Professional Services	-	400	-	400
		-	400	-	400
Other Financing Uses					
9201	Transfer to TIF #1 Downtown Fund	-	432,237	488,326	-
		-	432,237	488,326	-
Fund Total: TIF #5 Perry/Lee Fund		-	432,637	488,326	400

2024 Budget

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

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	(13,924,426)	(15,261,468)	(16,611,400)	(18,073,903)	(18,087,590)	(18,688,975)
Revenues	125,403	123,726	102,200	142,747	150,995	121,255
Bond Proceeds	-	-	-	-	-	-
Expenses	(1,459,445)	(1,470,658)	(1,577,390)	(753,432)	(748,380)	(8,082)
Transfers	(3,000)	(3,000)	(1,000)	(4,000)	(4,000)	(4,000)
Ending Balance	(15,261,468)	(16,611,400)	(18,087,590)	(18,688,588)	(18,688,975)	(18,579,802)

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.

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 172

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

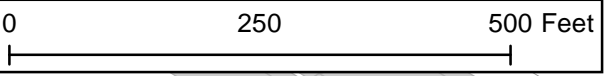
1678 1700 1710 1712

PRATT AVE

5082 5082

1705

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



252

206 - TIF #6 Mannheim/Higgins Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	121,232	142,722	121,230	121,230
4005	Property Taxes - Last Year's Collection	-	-	29,740	-
4010	Property Taxes - Prior Years Collection	(19,031)	-	-	-
		102,201	142,722	150,970	121,230
Interest Income					
4700	Interest Income	1	25	25	25
		1	25	25	25
Fund Total: TIF #6 Mannheim/Higgins Fund		102,203	142,747	150,995	121,255

206 - TIF #6 Mannheim/Higgins Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Insurance					
5535	Property & Liability Insurance	40	30	30	30
		40	30	30	30
Contractual Services					
6000	Professional Services	2,000	3,000	3,000	3,000 *
6005	Legal Fees	-	5,000	-	5,000
		2,000	8,000	3,000	8,000
Subsidies and Incentives					
6520	Subsidy - Economic Development	1,000	4,000	4,000	4,000 *
		1,000	4,000	4,000	4,000
Other Expenses					
7500	Postage & Parcel	-	52	-	52
		-	52	-	52
Fund Total: TIF #6 Mannheim/Higgins Fund		3,040	12,082	7,030	12,082

206 - TIF #6 Mannheim/Higgins Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Debt Service					
8300	Principal	1,575,000	745,000	745,000	-
8375	Bank/Trust/Agency Fees	350	350	350	-
		1,575,350	745,350	745,350	-
Program Total: 2009A Refunding 2003C/2004B		1,575,350	745,350	745,350	-

2024 Budget

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

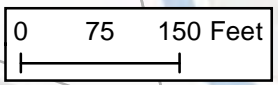
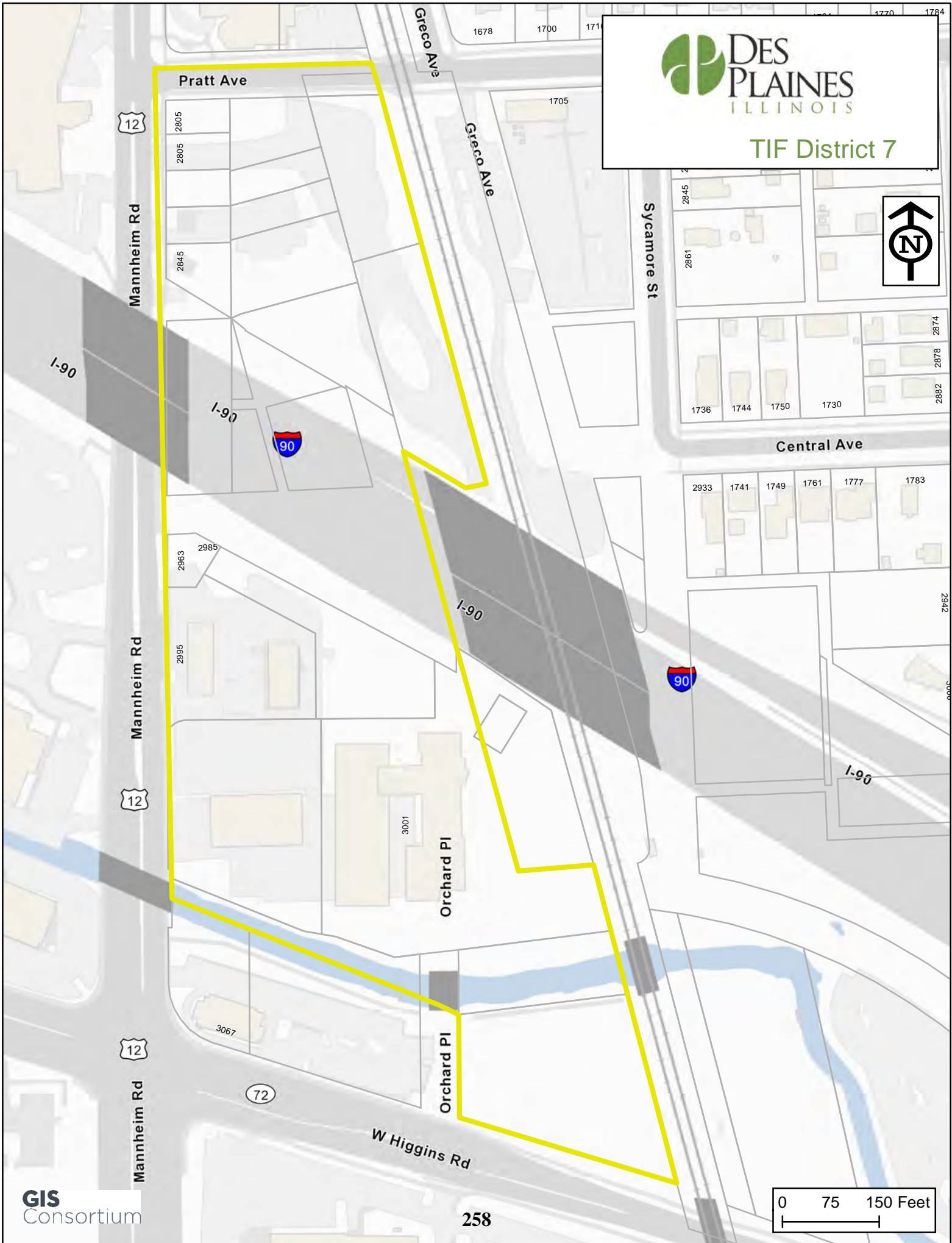
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	(2,419,558)	(2,442,494)	(1,482,367)	(831,994)	(1,060,377)	(621,029)
Revenues	21,500	973,172	725,540	581,843	611,924	414,735
Expenses	(4,436)	(45)	(293,550)	(28,140)	(155,576)	(208,120)
Transfers	(40,000)	(13,000)	(10,000)	(17,000)	(17,000)	(18,000)
Ending Balance	(2,442,494)	(1,482,367)	(1,060,377)	(295,291)	(621,029)	(432,414)

Fund Overview

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 probably 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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	506,263	581,818	414,710	414,710
4005	Property Taxes - Last Year's Collection	216,479	-	197,137	-
4010	Property Taxes - Prior Years Collection	2,792	-	-	-
		725,534	581,818	611,847	414,710
Interest Income					
4700	Interest Income	8	25	77	25
		8	25	77	25
Fund Total: TIF #7 Mannheim/Higgins South		725,542	581,843	611,924	414,735

207 - TIF #7 Mannheim/Higgins South 2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Insurance					
5535	Property & Liability Insurance	160	140	140	120
		160	140	140	120
Contractual Services					
6000	Professional Services	5,806	3,000	3,000	3,000 *
6005	Legal Fees	-	25,000	-	25,000
		5,806	28,000	3,000	28,000
Subsidies and Incentives					
6520	Subsidy - Economic Development	10,000	17,000	17,000	18,000 *
6640	Incentive Payments	287,585	-	152,436	180,000
		297,585	17,000	169,436	198,000
Fund Total: TIF #7 Mannheim/Higgins South		303,550	45,140	172,576	226,120

207 - TIF #7 Mannheim/Higgins South 2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Annual TIF Report	3,000
Account: 6520 - Subsidy - Economic Development	Allocation of Employee Time on TIF Projects	18,000

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2024 Budget

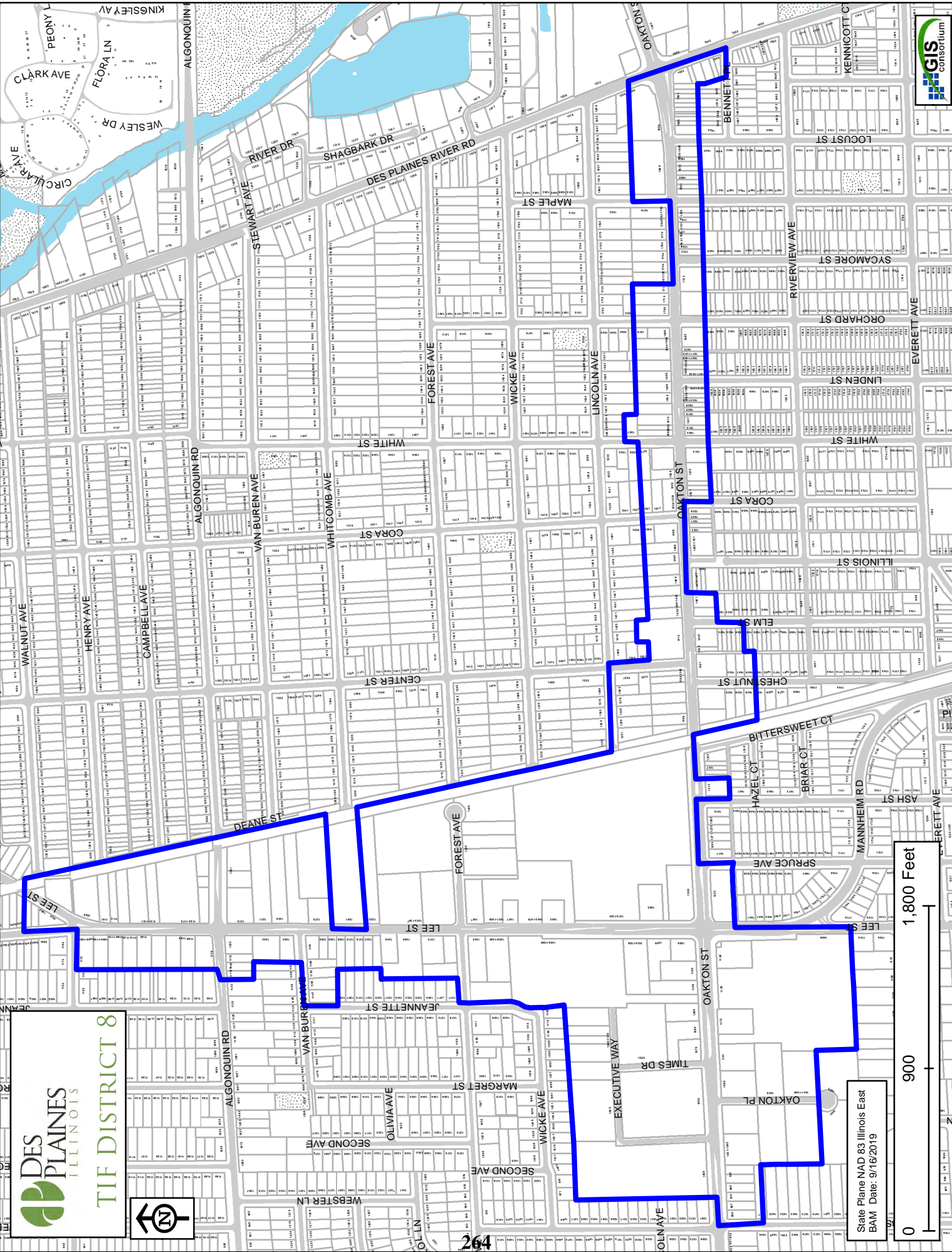
TAX INCREMENT FUND (TIF) #8 – Oakton St. Corridor

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	-	1,185,848	2,287,784	2,648,920	2,780,107	3,327,016
Revenues	1,185,848	1,349,737	1,085,236	1,534,845	1,075,574	1,281,582
Bond Proceeds	-	-	-	-	-	-
Expenses	-	(204,801)	(556,913)	(1,269,000)	(482,665)	(829,410)
Transfers	-	(43,000)	(36,000)	(46,000)	(46,000)	(48,000)
Ending Balance	1,185,848	2,287,784	2,780,107	2,868,765	3,327,016	3,731,188

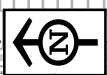
Fund Overview

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.

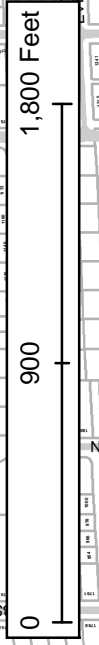
- TIF #8: created in 2019, the area generally includes but not limited to parcels along and adjacent to Mannheim Road bounded by Walnut Avenue to the north and Oakton Street to the south, and tax parcels along and adjacent to Oakton Street from Webster Lane to the west to River Road to the east in the 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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	950,913	1,534,820	895,074	1,281,557
4005	Property Taxes - Last Year's Collection	79,791	-	181,847	-
4010	Property Taxes - Prior Years Collection	54,519	-	(1,435)	-
		1,085,224	1,534,820	1,075,486	1,281,557
Interest Income					
4700	Interest Income	13	25	88	25
		13	25	88	25
Fund Total: TIF #8 Oakton		1,085,237	1,534,845	1,075,574	1,281,582

208 - TIF #8 Oakton

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Insurance					
5535	Property & Liability Insurance	-	-	-	3,410
		-	-	-	3,410
Contractual Services					
6000	Professional Services	15,395	380,000	50,000	455,000 *
6005	Legal Fees	667	2,500	-	2,500
		16,062	382,500	50,000	457,500
Other Services					
6115	Licensing/Titles	1,831	3,500	-	3,500
6195	Miscellaneous Contractual Services	28,618	115,000	132,665	115,000 *
		30,449	118,500	132,665	118,500
Subsidies and Incentives					
6520	Subsidy - Economic Development	36,000	46,000	46,000	48,000 *
		36,000	46,000	46,000	48,000
Capital Outlay					
8030	Land	500,000	500,000	300,000	-
8100	Improvements	10,402	268,000	-	250,000 *
		510,402	768,000	300,000	250,000
Fund Total: TIF #8 Oakton		592,913	1,315,000	528,665	877,410

208 - TIF #8 Oakton

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Oakton Action Plan	75,000
	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	48,000
Account: 8100 - Improvements	Watermain Improvements	250,000

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2024 Budget
MOTOR FUEL TAX FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	1,201,159	3,368,454	3,708,188	2,244,766	3,375,256	2,040,543
Revenues	3,415,387	3,569,938	3,689,855	1,955,000	2,458,287	2,202,626
Expenses	(1,248,092)	(3,230,204)	(4,022,787)	(3,089,000)	(3,793,000)	(3,740,000)
Ending Balance	3,368,454	3,708,188	3,375,256	1,110,766	2,040,543	503,169

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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Motor Fuel Tax	Tons of Salt Purchased	4,785	4,154	3,450

230 - Motor Fuel Tax Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Intergovernmental					
4225	Motor Fuel Tax Allotment	2,382,591	1,950,000	2,366,325	2,177,626
4235	MFT Programs	1,282,139	-	-	-
		3,664,731	1,950,000	2,366,325	2,177,626
Interest Income					
4700	Interest Income	25,123	5,000	91,962	25,000
		25,123	5,000	91,962	25,000
Fund Total: Motor Fuel Tax Fund		3,689,854	1,955,000	2,458,287	2,202,626

230 - Motor Fuel Tax Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
<u>Contractual Services</u>					
6000	Professional Services	25,186	40,000	40,000	40,000 *
		25,186	40,000	40,000	40,000
<u>Other Services</u>					
6155	Sidewalk Improvements	310,000	250,000	265,000	250,000 *
6160	Street Crack Filling	98,704	100,000	103,000	100,000 *
6165	Street Pavement Markings	62,837	145,000	135,000	145,000 *
		471,541	495,000	503,000	495,000
<u>Repairs and Maintenance</u>					
6330	R&M Traffic Signals	53,904	49,000	95,000	100,000 *
		53,904	49,000	95,000	100,000
<u>Commodities</u>					
7140	Electricity	262,808	255,000	255,000	255,000 *
7160	Ice Control	307,193	400,000	400,000	400,000 *
		570,001	655,000	655,000	655,000
<u>Capital Outlay</u>					
8100	Improvements	2,902,154	1,850,000	2,500,000	2,450,000 *
		2,902,154	1,850,000	2,500,000	2,450,000
Fund Total: Motor Fuel Tax Fund		4,022,787	3,089,000	3,793,000	3,740,000

230 - Motor Fuel Tax Fund

2024 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	100,000
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	2023 CIP Improvements-Carryover	200,000
	Alley Improvements	250,000
	Curb Improvements	250,000
	Street Resurfacing	750,000
	Street Resurfacing (Additional Funding)	1,000,000

2024 Budget

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	331	(19,725)	(62,373)	234,646	(1,877)	34,534
Revenues	357,322	480,627	335,276	313,366	544,724	312,135
Expenses	(377,378)	(523,275)	(274,780)	(548,012)	(508,313)	(346,669)
Ending Balance	(19,725)	(62,373)	(1,877)	-	34,534	-

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) 2023 (October 1, 2023 - September 30, 2024) is \$312,135. 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 2023 Projected Revenue amount includes funds remaining from prior CDBG years which will be utilized as part of the 2023 and 2024 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
2023	\$ 312,135
2022	\$ 313,366
2021	\$ 318,128
2020 (CV)	\$ 556,931
2020	\$ 307,241

The Planner manages the CDBG program. 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 PY2023 budget includes funding for the following project types: housing rehabilitation and lead paint inspection; public infrastructure 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

2024 Budget

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

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 2022	Actual Number of Households 2023	Projected Number of Households 2024
Housing Rehabilitation Programs	Home Repair Program	4	4	5
	Minor Repair Program	0	0	2
	Emergency Home Repair	1	0	2

2023 Major Accomplishments

1. Completing a total of four (4) housing rehabilitation program projects through the current year.
2. Completed resurfacing and concrete improvements to three streets (Wayne Dr., Koehler Dr., and Irwin Ave.) in low- and moderate-income census tracts.
3. Completed improvements to the Seminole Park baseball fields.

2024 Goals and Objectives

1. Complete five (5) Home Repair Program projects, two (2) Minor Repair Program projects, and two (2) Emergency Repair Program projects.
2. Complete one (1) Public Infrastructure Improvement project totaling \$195,981, benefiting approximately 200 households/persons in low to moderate income areas of the city.

2024 Budget
COMMUNITY DEVELOPMENT
BLOCK GRANT (CDBG)

PERSONNEL EXHIBIT

Department: CED		Div: CDBG		Div. No: 240-00	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Planner *	0.75	0.50	0.50		
Total Full Time Equivalent (FTE) Employees:	0.75	0.50	0.50		

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

240 - CDBG Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Intergovernmental					
4250	CDBG	221,406	313,366	544,724	312,135 *
4254	CDBG Care Act Program	113,871	-	-	-
		335,277	313,366	544,724	312,135
Fund Total: CDBG Fund		335,277	313,366	544,724	312,135

240 - CDBG Fund

2024 Revenue Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 4250 - CDBG	Program Year 2023 Allocation	312,135

240 - CDBG Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	26,937	-	-	-
		26,937	-	-	-
Taxes and Benefits					
5200	FICA Contribution	2,059	-	-	-
5205	IMRF Contribution	2,108	-	-	-
5220	PPO Insurance Contribution	398	-	-	-
5225	HMO Insurance Contribution	5,845	-	-	-
5230	Dental Insurance Contribution	458	-	-	-
5232	Vision Insurance Contribution	36	-	-	-
5235	Life Insurance Contribution	44	-	-	-
		10,948	-	-	-
Contractual Services					
6000	Professional Services	8,155	20,000	20,000	20,000 *
6025	Administrative Services	-	42,500	42,500	42,400
		8,155	62,500	62,500	62,400
Subsidies and Incentives					
6555	Subsidy - Emergency Shelter for Homeless Youth	1,500	-	-	-
6560	Subsidy - Shared Housing & Homeless Prevention	7,195	-	-	-
6563	Subsidy - Senior Housing and Supportive Services	8,463	-	-	-
6570	Subsidy - Residential Rehab	49,296	195,512	100,813	89,269 *
6580	Subsidy - Housing Counseling	11,006	-	-	-
6604	CDBG Care Act Program	79,281	-	-	-
		156,740	195,512	100,813	89,269
Capital Outlay					
8100	Improvements	72,000	290,000	345,000	195,000 *
		72,000	290,000	345,000	195,000
Fund Total: CDBG Fund		274,780	548,012	508,313	346,669

240 - CDBG Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Consulting (Usona)	20,000
Account: 6570 - Subsidy - Residential Rehab	DP/CED/Emergency Repair Program	6,000
	NW Housing Partnership/HRP	72,000
	NW Housing Partnership/MRP	11,269
Account: 8100 - Improvements	City Infrastructure Improvements - Street	195,000

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2024 Budget
GRANT FUNDED PROJECTS FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	(73,022)	(5,899,389)	(8,272,674)	415,707	(2,962,860)	1,322,255
Revenues	623,440	2,125,108	13,784,583	10,930,309	5,978,965	9,656,600
Expenses	(6,693,696)	(5,491,058)	(9,012,874)	(11,180,109)	(2,175,050)	(9,849,700)
Transfers	243,889	992,665	538,105	250,000	481,200	193,300
Ending Balance	(5,899,389)	(8,272,674)	(2,962,860)	415,907	1,322,255	1,322,455

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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Intergovernmental					
4260	Federal Grants	8,916,957	2,180,109	587,461	2,915,200 *
4270	State Grants	4,419,485	4,000,000	3,422,813	2,295,000 *
4280	Local Grants	441,891	4,750,000	1,968,691	4,446,200 *
		13,778,333	10,930,109	5,978,965	9,656,400
Interest Income					
4700	Interest Income	6,251	200	-	200
		6,251	200	-	200
Other Financing Sources					
4940	Transfer from Capital Projects Fund	538,105	250,000	481,200	193,300 *
		538,105	250,000	481,200	193,300
Fund Total: Grant Projects Fund		14,322,689	11,180,309	6,460,165	9,849,900

250 - Grant Projects Fund

2024 Revenue Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 4260 - Federal Grants	City Sewer Lining Project - Community Project Funding	1,000,000
	Customs & DEA Overtime Reimbursement	35,200
	S-Curve Pedestrian Underpass - ITEP (ENG 5423)	1,880,000
Account: 4270 - State Grants	Phase 5 Hazard Mitigation Grant IDNR (ENG 5254)	600,000
	S-Curve Pedestrian Underpass - ICC (ENG 5423)	1,195,000
	Street Resurfacing Illinois 55th District	500,000
Account: 4280 - Local Grants	Craig Manor Subdivision Drainage Improvements - MWRD	1,000,000
	Devon Ave Sidepath - Invest in Cook	75,000
	Phase 5 Hazard Mitigation Grant MWRD (ENG 5254)	3,371,200
Account: 4940 - Transfer from Capital Projects Fund	Devon Ave Sidepath - Invest in Cook	37,500
	Phase 5 Hazard Mitigation Grant (ENG 5254)	155,800

250-00-000-2510 - Public Safety Grants

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5020	Overtime - Non Supervisory	37,966	35,200	38,000	35,200
		37,966	35,200	38,000	35,200
Commodities					
7320	Equipment < \$5,000	1,000	-	-	-
		1,000	-	-	-
Program Total: Public Safety Grants		38,966	35,200	38,000	35,200

250-00-000-2520 - Capital Grants

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Contractual Services					
6000	Professional Services	622,480	1,183,630	19,950	654,500 *
6005	Legal Fees	55,699	130,000	26,500	45,000 *
		678,179	1,313,630	46,450	699,500
Other Services					
6115	Licensing/Titles	1,624	-	8,000	30,000
6195	Miscellaneous Contractual Services	-	-	-	-
		1,624	-	8,000	30,000
Capital Outlay					
8030	Land	328,500	6,745,000	1,560,000	3,440,000 *
8100	Improvements	7,965,605	3,086,279	522,600	5,645,000 *
		8,294,105	9,831,279	2,082,600	9,085,000
Program Total: Capital Grants		8,973,909	11,144,909	2,137,050	9,814,500

250-00-000-2520 - Capital Grants

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Devon Ave Sidepath - Invest in Cook	112,500
	Phase 5 Hazard Mitigation Grant (ENG 5254)	42,000
	S-Curve Pedestrian Underpass - ICC (ENG 5423)	500,000
Account: 6005 - Legal Fees	Phase 5 Hazard Mitigation Grant (ENG 5254)	45,000
Account: 8030 - Land	Phase 5 Hazard Mitigation Grant (ENG 5254)	3,440,000
Account: 8100 - Improvements	City Sewer Lining Project - Community Project Funding	1,000,000
	Craig Manor Subdivision Drainage Improvements - MWRD	1,000,000
	Phase 5 Hazard Mitigation Grant - IDNR (ENG 5254)	570,000
	S-Curve Pedestrian Underpass- ICC (ENG 5423)	695,000
	S-Curve Pedestrian Underpass- ITEP (ENG 5423)	1,880,000
	Street Resurfacing Illinois 55th District	500,000

2024 Budget
GAMING TAX FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	22,195,237	18,713,951	20,205,003	25,435,737	28,130,924	31,786,317
Revenues	13,202,940	25,164,762	29,335,101	21,650,000	29,464,927	27,050,000
Expenses	(8,684,226)	(15,793,710)	(17,709,180)	(14,640,000)	(17,409,534)	(16,720,000)
Transfers	(8,000,000)	(7,880,000)	(3,700,000)	(8,400,000)	(8,400,000)	(10,000,000)
Ending Balance	18,713,951	20,205,003	28,130,924	24,045,737	31,786,317	32,116,317

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 and wagering taxes are remitted to the City on a monthly basis. All of the obligations and transfers will also be accounted for in this fund.

Annual Casino Revenue				
	2021 Actual	2022 Actual	2023 Projected	2024 Budget
Revenues *	25,224,001	29,223,842	28,523,835	26,800,000
State of Illinois Share (\$10M Annually)	(9,506,849)	(10,000,000)	(10,000,000)	(10,000,000)
Remaining Amount	15,717,152	19,223,842	18,523,835	16,800,000
Benefitting Communities Share (40%)	6,286,861	7,689,537	7,409,534	6,720,000
City of Des Plaines Share (60%)	9,430,291	11,534,305	11,114,301	10,080,000
<i>Year of Allocation</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>

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

2024 Budget
GAMING TAX FUND

2024 Budgeted Projects

The \$10.00M in Gaming revenue from 2022 is being used in the 2024 Budget on the following:

- \$10.00M transfer to the Facilities Replacement Fund.

2020 Revenue used in 2022		2021 Revenue used in 2023		2022 Revenue used in 2024	
Facilities Replacement Fund Transfer	\$3.70M	Facilities Replacement Fund Transfer	\$8.40M	Facilities Replacement Fund Transfer	\$10.0M
	\$3.7M		\$8.40M		\$10.0M

270 - Gaming Tax Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Taxes					
4130	Gaming Tax - Wagering	26,436,925	19,440,000	26,223,835	24,500,000
4135	Gaming Tax - Admissions	2,786,917	2,160,000	2,300,000	2,300,000
		29,223,842	21,600,000	28,523,835	26,800,000
Interest Income					
4700	Interest Income	111,259	50,000	941,092	250,000
		111,259	50,000	941,092	250,000
Fund Total: Gaming Tax Fund		29,335,100	21,650,000	29,464,927	27,050,000

270 - Gaming Tax Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Expenses					
7600	Cont Obligation - State Payments	10,000,000	10,000,000	10,000,000	10,000,000
7650	Cont Obligation - Municipalities	7,689,537	4,640,000	7,409,534	6,720,000
8350	Gain or Loss Adjustment	19,643	-	-	-
		17,709,180	14,640,000	17,409,534	16,720,000
Other Financing Uses					
9999	Transfer to Other Funds	3,700,000	8,400,000	8,400,000	10,000,000
		3,700,000	8,400,000	8,400,000	10,000,000
Fund Total: Gaming Tax Fund		21,409,180	23,040,000	25,809,534	26,720,000

2024 Budget
DEBT SERVICE FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	156,614	-	-	-	-	-
Revenues	-	-	-	-	-	-
Expenses	-	-	-	-	-	-
Transfers	(156,614)	-	-	-	-	-
Ending Balance	-	-	-	-	-	-

Fund Overview

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 revenue is budgeted in those respective funds (i.e., Water, TIF, and Capital Improvement). The bond issues are paid for as follows:

DEBT SERVICE SCHEDULE

	PROPERTY TAX SUPPORTED	CAPITAL PROJECTS PORTION	TIF SUPPORTED PORTION	TOTAL
Total Debt Outstanding				
- Principal only				
Balance Jan. 1, 2024	-	-	6,840,000	6,840,000
2024 Debt Service				
Principal	-	-	1,905,000	1,905,000
Interest	-	-	205,200	205,200
Total	-	-	2,110,200	2,110,200

The below bond issues are paid from special revenue:

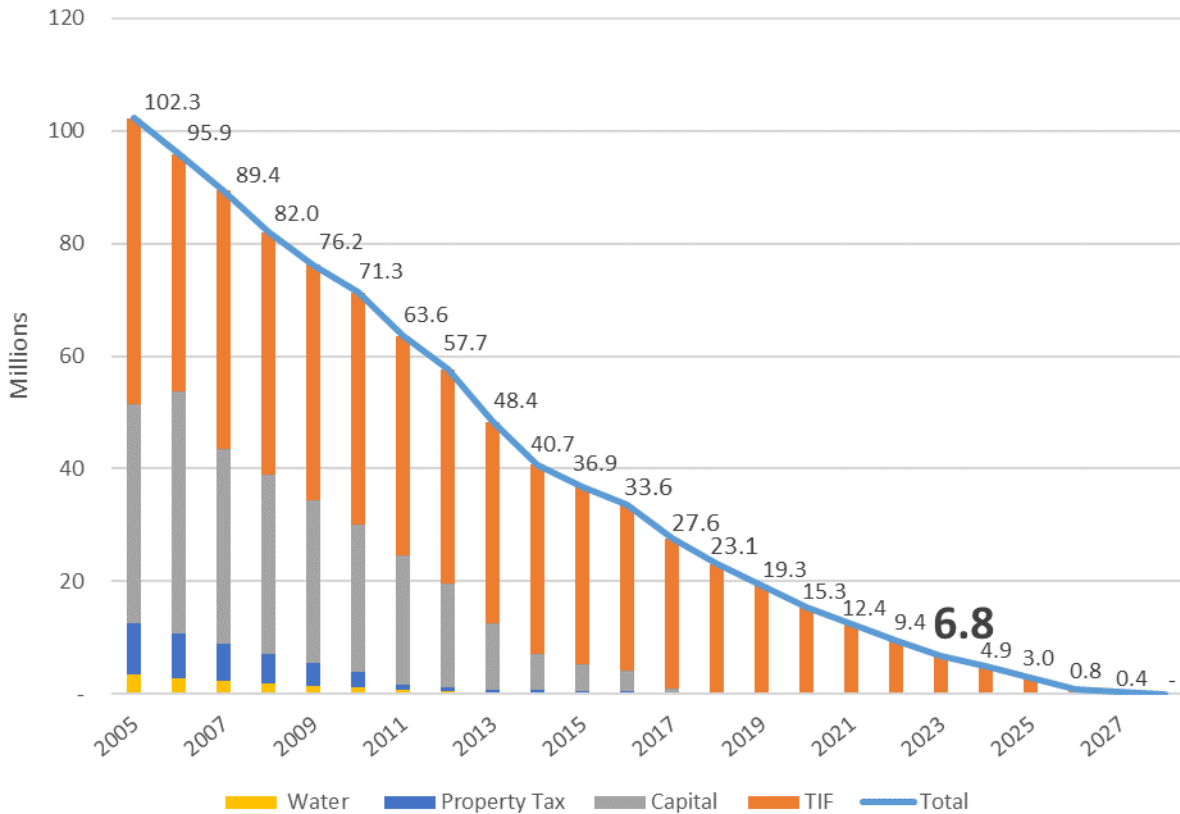
YEAR OF ISSUE	TYPE	ORIGINAL AMOUNT ISSUED	BALANCE JAN. 1, 2024
2018A	G.O. (TIF #3, Refund 2010A & 2010B)	12,410,000	6,840,000
	Total G.O. Bonds	12,410,000	6,840,000

Total Supported by Special Revenue

\$6,840,000

2024 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 \$6.8 million as of December 31, 2023 will reach \$3.0 million by the end of 2025. All current debt will be retired by the end of 2028.

2024 Budget
DEBT SERVICE FUND

Principal Amount Outstanding by Type

Year	Property Tax	Capital Projects	TIF	Total
2024	-	-	6,840,000	6,840,000
2025	-	-	4,935,000	4,935,000
2026	-	-	2,975,000	2,975,000
2027	-	-	815,000	815,000
2028	-	-	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 below:

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

TOTAL CITY DEBT

Year	Principal	Interest	Total
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
Total	6,840,000	479,400	7,319,400

300 - Debt Service Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Financing Uses					
9100	Transfer to General Fund	-	-	-	-
9400	Transfer to Capital Projects Fund	-	-	-	-
Fund Total: Debt Service Fund		-	-	-	-

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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Property Taxes					
4000	Property Taxes - Current Year Collection	-	-	-	-
4005	Property Taxes - Last Year's Collection	-	-	-	-
4010	Property Taxes - Prior Years Collection	-	-	-	-
Interest Income					
4700	Interest Income	-	-	-	-
Program Total: 2007B Refunding 01B		-	-	-	-

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

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Debt Service					
8300	Principal	-	-	-	-
8325	Interest Charges	-	-	-	-
8375	Bank/Trust/Agency Fees	-	-	-	-
Other Financing Uses					
9400	Transfer to Capital Projects Fund	-	-	-	-
Program Total: 2007B Refunding 01B		-	-	-	-

2024 Budget
CAPITAL PROJECTS FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	5,947,086	6,761,735	9,465,835	7,511,880	11,961,012	8,647,248
Revenues	4,583,893	6,150,658	6,830,133	4,906,643	6,564,003	6,176,643
Expenses	(3,500,355)	(3,928,893)	(3,796,851)	(8,678,059)	(9,396,567)	(11,716,393)
Transfers	(268,889)	482,335	(538,105)	(250,000)	(481,200)	(193,300)
Ending Balance	6,761,735	9,465,835	11,961,012	3,490,464	8,647,248	2,914,198

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 (75% funding), and an Engineering Intern. This plan is updated annually and approved by the City Council.

2024 Budget
CAPITAL PROJECTS FUND
2024 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 2024 through 2028. 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 2024 Budget document, a summary of the specific 2024 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.

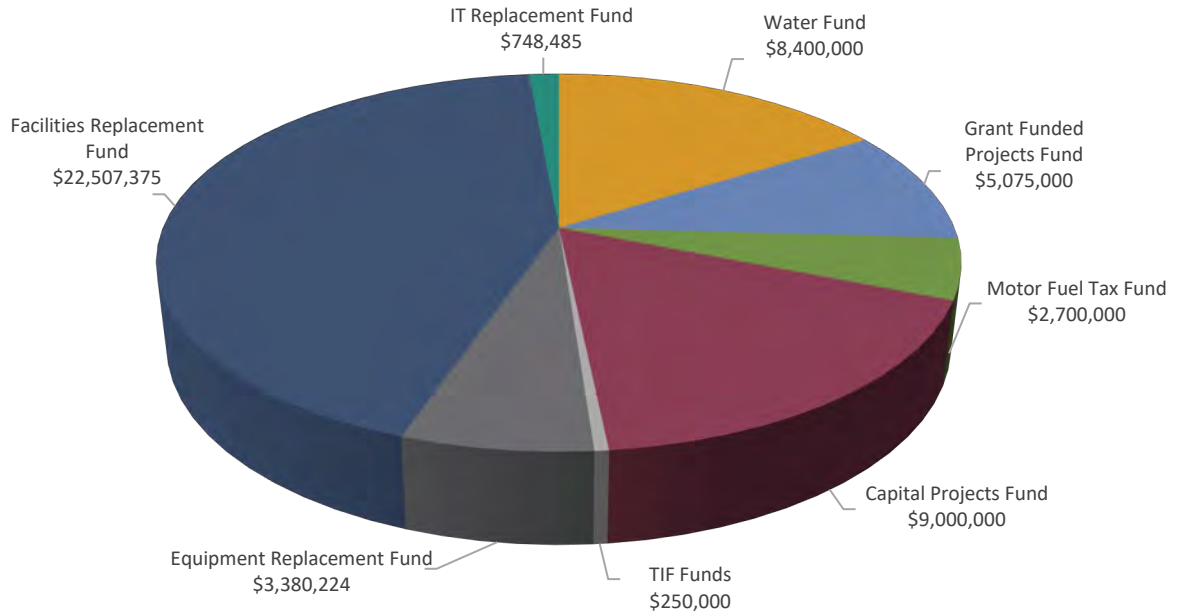
In preparing the CIP, priority is given to projects based on need and condition of the infrastructure item recommended to be improved or replaced. For instance, decisions on street and alley replacements are based on the biannual pavement condition surveys of each street and alley. Likewise, water system 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 2024 are identified in the 5-Year Capital Improvement Program at a cost of approximately \$25.4 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 2024 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.

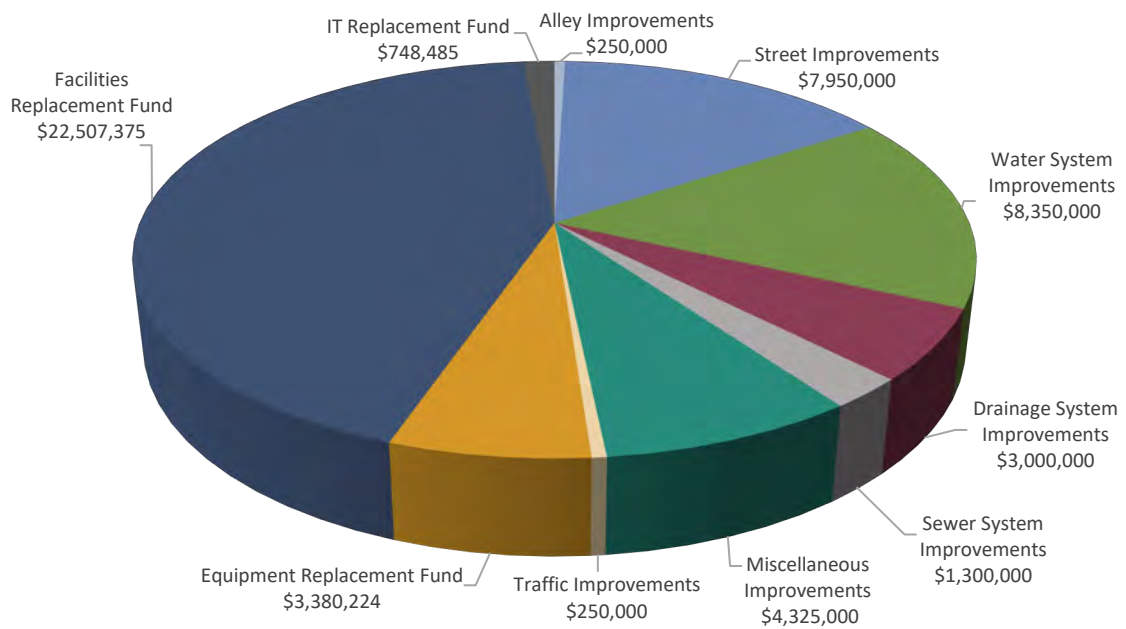
2024 Budget
CAPITAL PROJECTS FUND
2024 CIP OVERVIEW

2024 Capital Improvement Program

Revenue by Fund



Expenditures





YEAR 2024

CAPITAL IMPROVEMENT PROGRAM
2024-2028

Street	From	To	Length	Work Type	Total Cost	Fund
STREET IMPROVEMENTS						
AMBLESIDE RD	LANCE	VICTORIA	1,466	RECONSTRUCTION	\$ 841,484	CPF
ARLINGTON AVE	WEBFORD	PARSONS	850	RESURFACING	\$ 139,400	MFT
ASHLAND AVE	CORA	LEE	1,403	REHABILITATION	\$ 613,111	CPF
BERRY LN	RIVER RD	END	1,745	RECONSTRUCTION	\$ 1,001,630	CPF
CHESTNUT ST	PROSPECT	HOWARD	666	RECONSTRUCTION	\$ 382,284	CPF
EARL AVE	ALGONQUIN	FOREST	1,329	RESURFACE	\$ 217,956	MFT
ELIZABETH LN	JOYCE	KOLPIN	466	REHABILITATION	\$ 203,642	CPF
GRACELAND AVE	RAND	JEFFERSON	2,367	RESURFACE	\$ 407,094	MFT
HOWARD AVE	LEE	PLAINFIELD	2,176	RESURFACING+	\$ 476,544	CPF
HOWARD AVE	CHESTNUT	MANNHEIM	276	RECONSTRUCTION	\$ 158,424	CPF
IDA ST	JEFFERSON	PERRY	331	RESURFACE	\$ 54,284	CPF
JOSEPHINE CT	MT PROSPECT	END	624	RESURFACE	\$ 102,336	MFT
LECHNER LN	BELLAIRE	LYMAN	615	RESURFACE	\$ 100,860	MFT
MARGRET ST	VAN BUREN	FOREST	885	RESURFACE	\$ 145,140	MFT
MARSHALL DR	DEMPSTER	ALGONQUIN	2,595	REHABILITATION	\$ 1,134,015	CPF
OTTAWA ST	BELLAIRE	END	572	RESURFACE	\$ 93,808	CPF
PEARSON ST	PRAIRIE	ELLINWOOD	546	RESURFACE	\$ 93,860	MFT
REGENCY DR	BERKSHIRE	YORKSHIRE	457	RESURFACE	\$ 74,948	MFT
RIVERVIEW AVE	CHESTNUT	LINDEN	1,665	REHABILITATION	\$ 727,605	CPF
SCOTT	PRATT	SUNSET	2,001	RESURFACE	\$ 328,164	CPF
SECOND AVE	THACKER	PRAIRIE	693	RESURFACE	\$ 113,652	MFT
THIRD AVE	YORKSHIRE	S. END	1,253	RESURFACE	\$ 205,492	MFT
WESTERN AVE	HARDING	MINER	786	REHABILITATION	\$ 343,482	CPF
WINTHROP DR	OAKTON	END	1,365	RESURFACE+	\$ 298,935	CPF
WOODLAWN AVE	CNRR	FOURTH	2,082	RESURFACE	\$ 341,448	CPF
YORKSHIRE LN	REGENCY	THIRD	767	RESURFACE	\$ 125,788	MFT
ALLEY IMPROVEMENTS						
LAUREL / GRACELAND	MARION	DEMPSTER	THACKER	REPAIR	\$ 127,400	MFT
OAKTON / RIVERVIEW	LINDEN	ORCHARD		REPAIR	\$ 61,500	MFT
OAKTON / RIVERVIEW	WHITE	CORA		REPAIR	\$ 61,100	MFT
MISCELLANEOUS IMPROVEMENTS						
CURB IMPROVEMENTS	CITY WIDE			CURB REPLACEMENT	\$ 250,000	MFT
SIDEWALK IMPROVEMENTS	CITY WIDE			SIDEWALK REPLACEMENT	\$ 450,000	MFT/CPF

CPF- Capital Projects Fund
MFT- Motor Fuel Tax Fund
GFP- Grant Funded Projects Fund
WATER- Water/Sewer Fund
TIF- TIF Fund



YEAR 2024

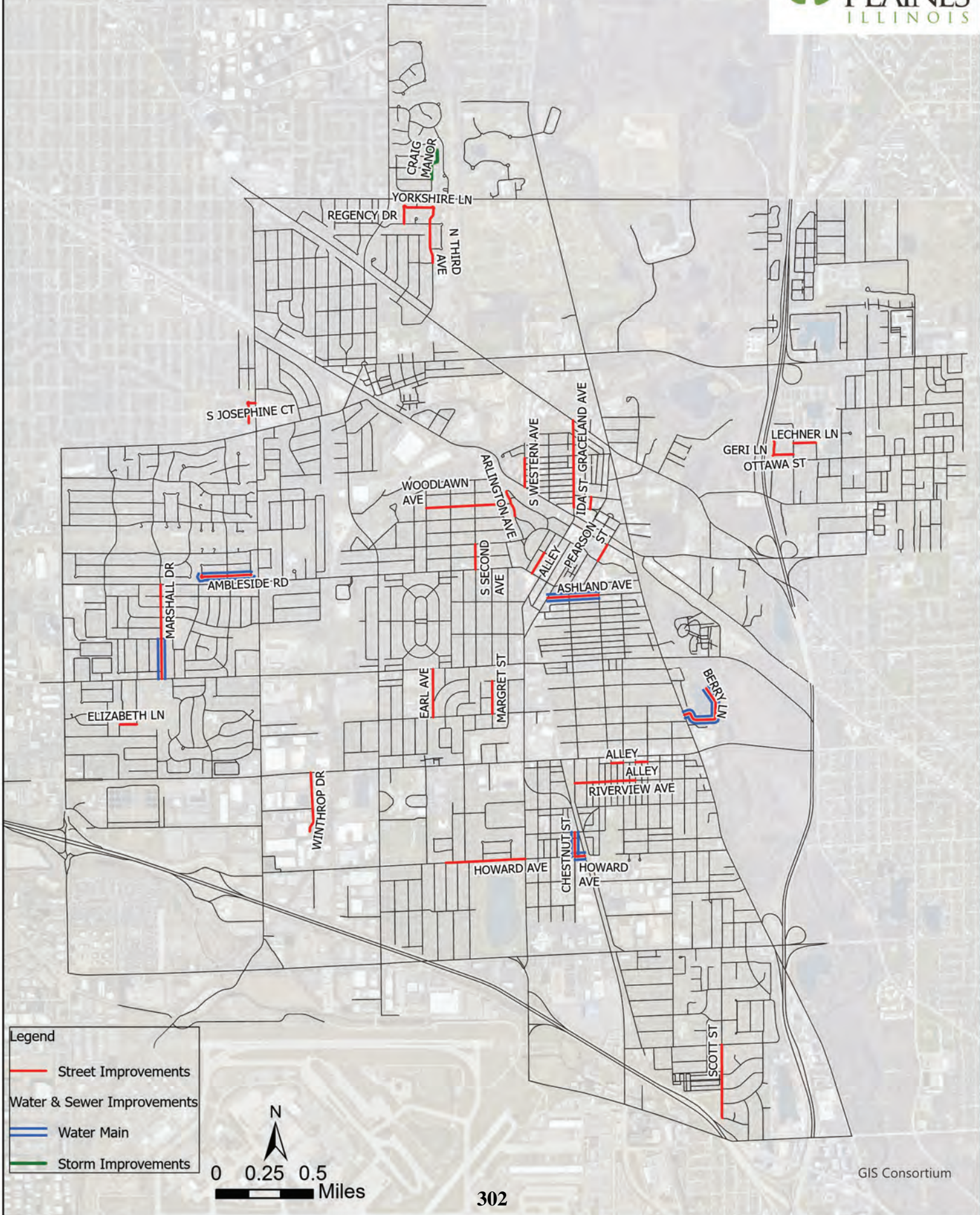
CAPITAL IMPROVEMENT PROGRAM
2024-2028

Street	From	To	Length	Work Type	Total Cost	Fund
WATER AND SEWER IMPROVEMENTS						
AMBLESIDE RD	LANCE	VICTORIA	1,466	8" WATER MAIN	\$ 513,100	WATER
ASHLAND AVE	CORA	LEE	1,403	10" WATER MAIN	\$ 526,125	WATER
BERRY LN	RIVER RD	END	1,745	8" WATER MAIN	\$ 610,750	WATER
CHESTNUT ST	PROSPECT	HOWARD	666	8" WATER MAIN	\$ 433,100	WATER
HOWARD AVE	CHESTNUT	MANNHEIM	276	12" WATER MAIN	\$ 110,400	WATER
MARSHALL DR	FLORIAN	ALGONQUIN	1,000	6" TRANSFER TO 12"	\$ 350,000	WATER
CRAIG MANOR STORMWATER IMPROVEMENTS	MADELYN DR	PARK		CRAIG MANOR PARK STORAGE	\$ 2,000,000	CPF
CRAIG MANOR STORMWATER IMPROVEMENTS	MADELYN DR	PARK		CRAIG MANOR PARK STORAGE	\$ 1,000,000	GFP

TOTAL \$ 15,218,861

CPF- Capital Projects Fund
MFT- Motor Fuel Tax Fund
GFP- Grant Funded Projects Fund
WATER- Water/Sewer Fund
TIF- TIF Fund

2024 Capital Improvement Program



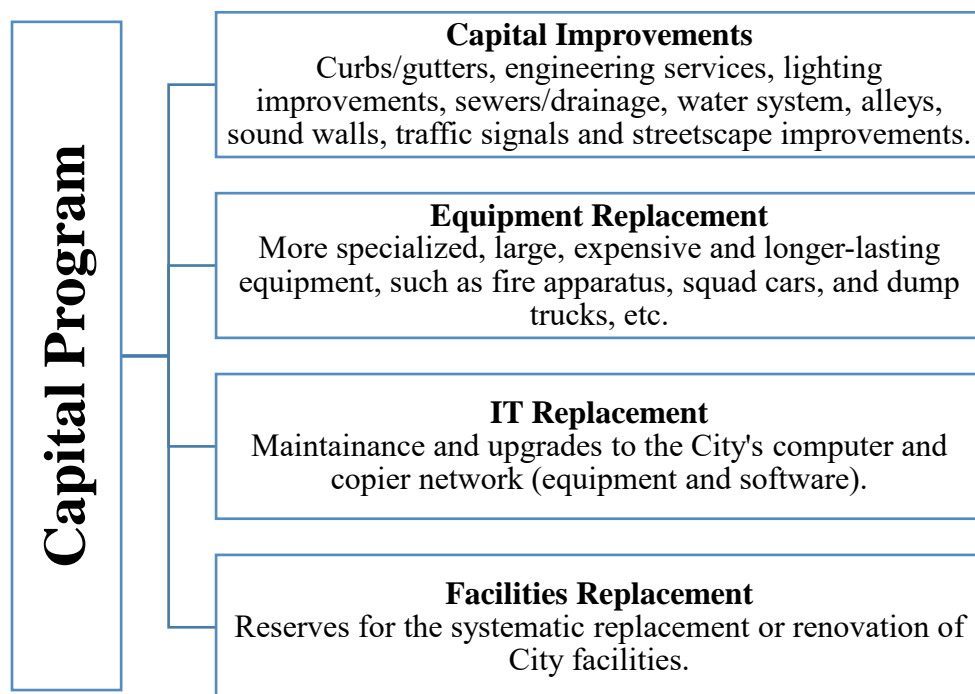
2024 Budget

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 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, and 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.

2024 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, and
- 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

2024 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.

Project Funding Source	Description
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.

2024 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

2024 Budget

CAPITAL PROGRAM

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.

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

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 FLEET AND EQUIPMENT

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.

2024 Budget
CAPITAL PROGRAM

CIP IMPACT ON THE 2024 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 - included in the CIP budget that will affect operating expenses. These projects have budgeted expenditures for 2024 exceeding \$1 million:

Project	Description	Impact on Operating Budget
Watermain Replacement Program	Replacement of water mains to improve the durability and efficiency of the overall water system. Starting in 2024, lead service line replacements will be included in this program. 2024 Expenditures - \$8,350,000	By increasing the annual funding of watermain replacement, the City should be able to reduce overtime expenditures with regards to watermain breaks.
Street Improvements	Reconstruction, rehabilitation, and resurfacing of various City streets extends the life of the street. 2024 Expenditures - \$7,950,000	Decrease in annual street maintenance expenses.
Stormwater Management Program	Craig Manor Subdivision stormwater drainage improvements 2024 Expenditures - \$2,850,000	Increase in annual sewer cleaning expenses. The existing maintenance budget covers these expenses.

5 Year CIP Summary

The recommended 2024 through 2028 Capital Improvement Program proposes the expenditure of approximately \$155 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.

2024 Budget
CAPITAL PROGRAM

SUMMARY
5 YEAR CAPITAL IMPROVEMENT PROGRAM
2024 THROUGH 2028

	2024	2025	2026	2027	2028	5 Year Total
REVENUES BY FUNDS						
Water Fund	\$8,400,000.00	\$8,300,000.00	\$8,300,000.00	\$8,300,000.00	\$8,300,000.00	\$41,600,000.00
Grant Funded Projects Fund	\$5,075,000.00	\$0.00	\$0.00	\$2,000,000.00	\$5,000,000.00	\$12,075,000.00
Motor Fuel Tax Fund	\$2,700,000.00	\$1,750,000.00	\$1,750,000.00	\$1,750,000.00	\$1,750,000.00	\$9,700,000.00
Capital Projects Fund	\$9,000,000.00	\$6,250,000.00	\$6,250,000.00	\$6,250,000.00	\$6,250,000.00	\$34,000,000.00
TIF Funds	\$250,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$2,250,000.00
Equipment Replacement Fund	\$3,380,224.00	\$1,317,354.00	\$1,276,728.00	\$1,033,757.00	\$1,033,757.00	\$8,041,820.00
Facilities Replacement Fund	\$22,507,375.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$44,507,375.00
IT Replacement Fund	\$748,485.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$2,348,485.00
TOTAL REVENUE	\$52,061,084.00	\$24,017,354.00	\$23,976,728.00	\$25,733,757.00	\$28,733,757.00	\$154,522,680.00
EXPENDITURES BY CATEGORY						
Alley Improvements	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,250,000.00
Street Improvements	\$7,950,000.00	\$6,500,000.00	\$6,500,000.00	\$8,500,000.00	\$11,500,000.00	\$40,950,000.00
Water System Improvements	\$8,350,000.00	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00	\$36,350,000.00
Drainage System Improvements	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00
Sewer System Improvements	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00	\$6,500,000.00
Miscellaneous Improvements	\$4,325,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$10,325,000.00
Traffic Improvements	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,250,000.00
Equipment Replacement Fund	\$3,380,224.00	\$1,317,354.00	\$1,276,728.00	\$1,033,757.00	\$1,033,757.00	\$8,041,820.00
Facilities Replacement Fund	\$22,507,375.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$44,507,375.00
IT Replacement Fund	\$748,485.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$2,348,485.00
TOTAL EXPENDITURES	\$52,061,084.00	\$24,017,354.00	\$23,976,728.00	\$25,733,757.00	\$28,733,757.00	\$154,522,680.00

2024 Budget CAPITAL PROGRAM

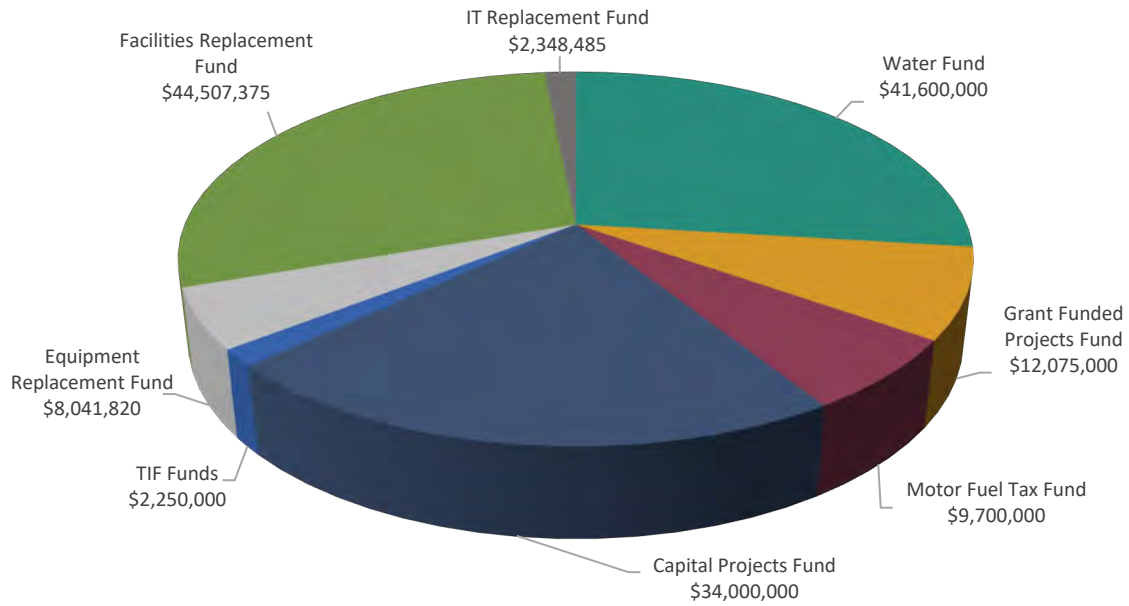
5 YEAR CAPITAL IMPROVEMENT PROGRAM 2024 THROUGH 2028

Water Fund	2024	2025	2026	2027	2028
Water System Improvements	\$8,100,000.00	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00
Sewer System Improvements	\$300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00	\$1,300,000.00
	\$8,400,000.00	\$8,300,000.00	\$8,300,000.00	\$8,300,000.00	\$8,300,000.00
Grant Funded Projects Fund	2024	2025	2026	2027	2028
Alley Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Improvements	\$500,000.00	\$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	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Improvements	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Improvements	\$2,575,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Traffic Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$5,075,000.00	\$0.00	\$0.00	\$2,000,000.00	\$5,000,000.00
Motor Fuel Tax Fund	2024	2025	2026	2027	2028
Alley Improvements	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00
Street Improvements	\$1,950,000.00	\$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
	\$2,700,000.00	\$1,750,000.00	\$1,750,000.00	\$1,750,000.00	\$1,750,000.00
Capital Projects Fund	2024	2025	2026	2027	2028
Alley Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Improvements	\$5,500,000.00	\$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	\$2,000,000.00	\$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
	\$9,000,000.00	\$6,250,000.00	\$6,250,000.00	\$6,250,000.00	\$6,250,000.00
TIF Funds	2024	2025	2026	2027	2028
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	\$250,000.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Traffic Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$250,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Equipment Replacement Fund	2024	2025	2026	2027	2028
Public Works Department Equipment	\$1,940,500.00	\$622,500.00	\$813,800.00	\$289,500.00	\$289,500.00
Police Department Equipment	\$842,000.00	\$282,000.00	\$395,000.00	\$150,000.00	\$150,000.00
Fire Department Equipment	\$597,724.00	\$412,854.00	\$67,928.00	\$594,257.00	\$594,257.00
	\$3,380,224.00	\$1,317,354.00	\$1,276,728.00	\$1,033,757.00	\$1,033,757.00
Facilities Replacement Fund	2024	2025	2026	2027	2028
Building Improvements	\$22,507,375.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00
	\$22,507,375.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00	\$5,500,000.00
IT Replacement Fund	2024	2025	2026	2027	2028
Computer Software	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Computer Hardware	\$748,485.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00
	\$748,485.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00

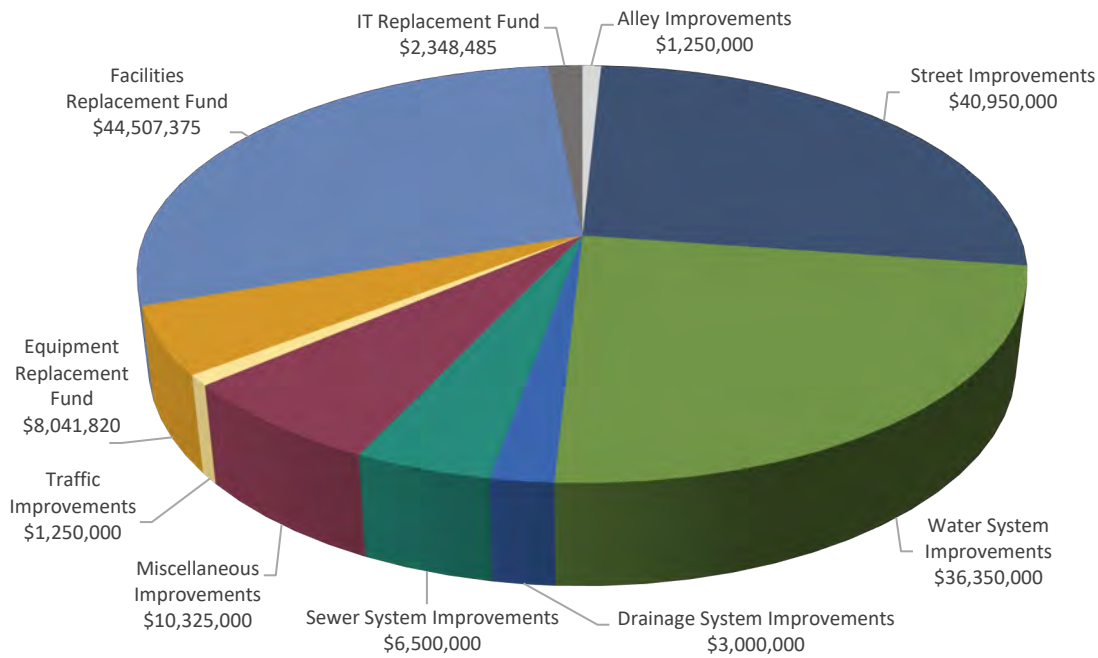
**2024 Budget
CAPITAL PROGRAM**

2024 – 2028 Capital Improvement Program

Revenue by Fund



Expenditures



2024 Budget

**PUBLIC WORKS & ENGINEERING
CAPITAL PROJECTS FUND**

PERSONNEL EXHIBIT

Department: PW & Engineering		Div: Capital Projects		Div. No: 400-00
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
<u>Property Taxes</u>					
4059	Property Taxes SSA 9	2,383	-	2,309	-
4060	Property Taxes SSA 10	1,793	-	2,920	-
4064	Property Taxes SSA 14	735	-	830	-
4065	Property Taxes SSA 15	1,693	1,643	1,692	1,643 *
		6,603	1,643	7,751	1,643
<u>Other Taxes</u>					
4120	Local Option Gas Tax	2,290,447	1,900,000	2,085,663	1,900,000
4170	Home Rule Sales Tax	4,388,470	3,000,000	4,181,204	4,150,000
		6,678,916	4,900,000	6,266,867	6,050,000
<u>Intergovernmental</u>					
4280	Local Grants	-	-	-	-
		-	-	-	-
<u>Charges for Services</u>					
4608	Storm Sewer	(17)	-	-	-
		(17)	-	-	-
<u>Interest Income</u>					
4700	Interest Income	143,626	5,000	289,385	125,000
		143,626	5,000	289,385	125,000
<u>Miscellaneous Revenues</u>					
4823	Rear Yard Drainage Improvements	983	-	-	-
		983	-	-	-
Fund Total: Capital Projects Fund		6,830,112	4,906,643	6,564,003	6,176,643

400 - Capital Projects Fund

2024 Revenue Budget Justification Worksheet

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

400 - Capital Projects Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	373,744	428,091	375,292	438,515
5010	Temporary Wages	-	12,553	-	12,784
5020	Overtime - Non Supervisory	27,239	7,500	22,700	7,500
		400,983	448,144	397,992	458,799
Taxes and Benefits					
5200	FICA Contribution	30,110	33,596	29,831	34,541
5205	IMRF Contribution	31,052	24,953	14,845	21,644
5220	PPO Insurance Contribution	26,714	25,135	25,135	25,701
5225	HMO Insurance Contribution	29,967	29,794	29,794	30,102
5230	Dental Insurance Contribution	3,765	3,491	3,490	3,177
5232	Vision Insurance Contribution	302	289	290	296
5235	Life Insurance Contribution	346	332	202	202
5240	Workers Compensation	2,345	3,860	3,884	2,380
5250	Uniform Allowance	214	200	200	200
5260	RHS Plan Payout	14,115	13,575	14,609	15,121
		138,930	135,225	122,280	133,364
Other Employee Costs					
5310	Membership Dues	-	-	-	1,000
5320	Conferences	3,564	2,500	2,500	2,500
5325	Training	279	1,000	1,000	1,000 *
5335	Travel Expenses	-	100	100	100
		3,843	3,600	3,600	4,600
Insurance					
5535	Property & Liability Insurance	20,990	20,990	20,990	22,530
		20,990	20,990	20,990	22,530
Contractual Services					
6000	Professional Services	1,169,662	1,600,000	1,600,000	1,750,000 *
6005	Legal Fees	-	1,000	1,000	1,000 *
6015	Communication Services	1,228	3,600	2,200	3,600 *
		1,170,890	1,604,600	1,603,200	1,754,600
Other Services					
6105	Records Preservation	-	5,000	5,000	5,000 *
6110	Printing Services	-	200	3,100	2,500 *
6115	Licensing/Titles	-	200	200	200
6140	Leases	2,128	2,500	17,500	5,000 *
6155	Sidewalk Improvements	-	-	-	200,000 *
6195	Miscellaneous Contractual Services	2,582	300,000	310,300	18,000 *
		4,710	307,900	336,100	230,700
Repairs and Maintenance					
6300	R&M Software	1,992	8,000	8,000	8,000 *
6305	R&M Equipment	-	1,100	1,100	1,100 *
6315	R&M Buildings & Structures	78,860	100,000	100,000	100,000 *
		80,852	109,100	109,100	109,100
Commodities					
7055.051	Street Sign Supplies	-	500	500	500
7320	Equipment < \$5,000	180	-	699	700
		180	500	1,199	1,200
Other Expenses					
7500	Postage & Parcel	-	3,000	1,000	1,500 *
7550	Miscellaneous Expenses	12,299	-	-	-

400 - Capital Projects Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Expenses					
8350	Gain or Loss Adjustment	-	-	1,106	-
		12,299	3,000	2,106	1,500
Capital Outlay					
8100	Improvements	1,963,156	6,045,000	6,800,000	9,000,000 *
		1,963,156	6,045,000	6,800,000	9,000,000
Other Financing Uses					
9260	Transfer to Grant Projects Fund	538,105	250,000	481,200	193,300 *
		538,105	250,000	481,200	193,300
Fund Total: Capital Projects Fund		4,334,938	8,928,059	9,877,767	11,909,693

400 - Capital Projects Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5325 - Training	AutoCAD	500
	ESRI- Geographic Information Systems	500
Account: 6000 - Professional Services	Craig Manor Subdivision Stormwater Drainage Improvements	150,000
	Design and Construction Engineering Services	1,250,000
	Phase One Engineering - Algonquin Road Bridge (carryover)	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
	CRS Mailing	2,300
Account: 6140 - Leases	Railroad License Agreements	5,000
Account: 6155 - Sidewalk Improvements	Sidewalk Improvements - Douglas Street	200,000
Account: 6195 - Miscellaneous Contractual Services	Library Concrete Slab Removal and Replacement	18,000
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	1,500
Account: 8100 - Improvements	2023 CIP Improvements (Carryover)	500,000
	Craig Manor Subdivision Stormwater Drainage Improvements	1,850,000
	IDOT Improvements (City Cost Share)	1,000,000
	Lee Street Interchange	250,000
	Rear Yard Drainage Program	150,000
	Sign Retroreflectivity Replacement Program (Carryover)	250,000
	Street Improvements (Reconstruction)	2,000,000
	Street Improvements (Rehabilitation)	1,000,000
	Street Resurfacing	1,000,000
	Street Resurfacing (Additional Funding)	1,000,000
Account: 9260 - Transfer to Grant Projects Fund	Devon Ave Sidepath	37,500
	Phase 5 Hazard Mitigation Grant (ENG 5254) (Carryover)	155,800

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2024 Budget
EQUIPMENT REPLACEMENT FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	4,522,704	5,307,296	4,611,144	5,883,240	5,673,593	4,719,295
Revenues	201,075	141,248	164,936	90,000	76,862	67,500
Expenses	(916,483)	(1,337,400)	(602,487)	(4,134,188)	(2,531,160)	(3,380,224)
Transfers	1,500,000	500,000	1,500,000	1,500,000	1,500,000	2,000,000
Ending Balance	5,307,296	4,611,144	5,673,593	3,339,052	4,719,295	3,406,571

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	FY2024		FY2025		FY2026		FY2027		FY2028		5 Year Average	
		Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units
Vehicles													
Police	Vehicles	651,000	14	352,000	7	322,000	7	206,000	4	376,000	4	381,400	8
Fire/EMA	Vehicles	499,612	4	1,300,369	4	537,628	4	506,256	2	431,372	3	655,047	3
Public Works & Engineering	Vehicles	1,314,000	11	781,000	6	81,000	2	58,000	1	-	-	446,800	4
City Administration	Vehicles	-	-	-	1	35,000	1	42,000	1	-	-	15,400	1
Total		2,464,612	29	2,433,369	18	975,628	14	812,256	8	807,372	11	1,498,647	16
Equipment													
Police	Equipment	191,000	14	95,000	7	99,000	7	62,000	4	128,000	4	115,000	8
Fire/EMA	Equipment	98,112	4	91,985	4	77,000	3	88,001	2	71,521	4	85,324	3
Public Works & Engineering	Equipment	631,500	4	261,500	4	628,500	5	451,500	3	163,000	4	427,200	4
City Administration	Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Total		920,612	22	448,485	15	804,500	15	601,501	9	362,521	16	627,524	15
Grand Total	Total	3,385,224	51	2,881,854	33	1,780,128	29	1,413,757	17	1,169,893	27	2,126,171	31

410 - Equipment Replacement Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Interest Income					
4700	Interest Income	59,902	25,000	46,862	27,500
		59,902	25,000	46,862	27,500
Miscellaneous Revenues					
4830	Sale of Fixed Assets	105,033	65,000	30,000	40,000 *
		105,033	65,000	30,000	40,000
Other Financing Sources					
4900	Transfer from General Fund	1,500,000	1,500,000	1,500,000	2,000,000
		1,500,000	1,500,000	1,500,000	2,000,000
Fund Total: Equipment Replacement Fund		1,664,935	1,590,000	1,576,862	2,067,500

410 - Equipment Replacement Fund

2024 Revenue Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 4830 - Sale of Fixed Assets	Auction Sales & Trade Ins	40,000

410 - Equipment Replacement Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Expenses					
8350	Gain or Loss Adjustment	54,613	-	-	-
		54,613	-	-	-
Capital Outlay					
8015	Equipment	109,777	173,500	146,856	521,500 *
8020	Vehicles	111,550	1,080,550	345,000	1,419,000 *
		221,327	1,254,050	491,856	1,940,500
Fund Total: Equipment Replacement Fund		275,940	1,254,050	491,856	1,940,500

410 - Equipment Replacement Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Bobcat Lease	6,500
	John Deere 644G End Loader	450,000
	Sidewalk/Floor Sweeper #5022-Carryover	65,000
Account: 8020 - Vehicles	2008 Ford Escape	40,000
	2008 Ford Escape	40,000
	2008 Ford F450	105,000
	5-Ton Dump Truck #5079	255,000
	5-Ton Dump Truck #5080	255,000
	Aerial Bucket Truck #5045-Carryover	251,000
	Facilities Van-Carryover	62,000
	Replacement of 1-Ton Dump Truck #5067-Carryover	85,000
	Replacement of 1-Ton Dump Truck #5068-Carryover	85,000
	Replacement of 1-Ton Dump Truck #5074-Carryover	85,000
	Replacement of 1-Ton Stake Body Truck #5047-Carryover	78,000
	Service Body Truck #5076-Carryover	78,000

410-60 - Police Department

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Capital Outlay					
8015	Equipment	9,252	160,000	33,166	191,000 *
8020	Vehicles	138,132	517,000	-	651,000 *
		147,384	677,000	33,166	842,000
Department Total: Police Department		147,384	677,000	33,166	842,000

410-60 - Police Department

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Police Patrol Squad #58 (City Asset #6089)	15,000
	Replacement of Police #40/Asset #6040-Carryover	15,000
	Replacement of Police #67/Asset #6091-Carryover	15,000
	Replacement of Police #69/Asset #6081-Carryover	15,000
	Replacement of Police Vehicle # 6071-Carryover	15,000
	Replacement of Police Vehicle # 6084-Carryover	15,000
	Replacement of Police Vehicle #38 (Asset #6038)	15,000
	Replacement of Police Vehicle #53 (Asset #6073)	15,000
	Replacement of Police Vehicle #56 (Asset #6086)	15,000
	Replacement of Police Vehicle #57 (Asset #6087)	15,000
	Replacement of Police Vehicle #6034-Carryover	15,000
	Replacement of Police Vehicle #6090-Carryover	15,000
	Replacement of Police Vehicle #80 (Asset #6023)	10,000
	Unmarked Police Support Vehicle #6 (City Asset #6006)	1,000
Account: 8020 - Vehicles	Police Patrol Squad #58 (City Asset #6089)	47,000
	Replacement of Police #40/Asset #6040-Carryover	47,000
	Replacement of Police #67/Asset #6091-Carryover	47,000
	Replacement of Police #69/Asset #6081-Carryover	47,000
	Replacement of Police Vehicle # 6071-Carryover	47,000
	Replacement of Police Vehicle # 6084-Carryover	47,000
	Replacement of Police Vehicle #38 (Asset #6038)	47,000
	Replacement of Police Vehicle #53 (Asset #6073)	47,000
	Replacement of Police Vehicle #56 (Asset #6086)	47,000
	Replacement of Police Vehicle #57 (Asset #6087)	47,000
	Replacement of Police Vehicle #6034-Carryover	47,000
	Replacement of Police Vehicle #6090-Carryover	47,000
	Replacement of Police Vehicle #80 (Asset #6023)	47,000
	Unmarked Police Support Vehicle #6 (City Asset #6006)	40,000

410-70 - Fire Department

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Capital Outlay					
8015	Equipment	-	114,500	69,500	98,112 *
8020	Vehicles	179,163	2,088,638	1,936,638	499,612 *
		179,163	2,203,138	2,006,138	597,724
Department Total: Fire Department		179,163	2,203,138	2,006,138	597,724

410-70 - Fire Department

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Replacement of Fire Department Ambulance #7702	53,112
	Replacement of Fire Vehicle #7402-Carryover	15,000
	Replacement of Fire Vehicle #7403-Carryover	15,000
	Replacement of Fire Vehicle #7500-Carryover	15,000
Account: 8020 - Vehicles	Replacement of Fire Department Ambulance #7702	347,612
	Replacement of Fire Vehicle #7402-Carryover	47,000
	Replacement of Fire Vehicle #7403-Carryover	47,000
	Replacement of Fire Vehicle #7500-Carryover	58,000

2024 Budget
IT REPLACEMENT FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	285,013	160,217	310,574	334,485	364,906	423,928
Revenues	617	34	1,563	75	2,089	1,500
Expenses	(475,413)	(249,677)	(347,231)	(452,027)	(443,067)	(823,485)
Transfers	350,000	400,000	400,000	500,000	500,000	750,000
Ending Balance	160,217	310,574	364,906	382,533	423,928	351,943

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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Interest Income					
4700	Interest Income	1,563	75	2,089	1,500
		1,563	75	2,089	1,500
Other Financing Sources					
4900	Transfer from General Fund	400,000	500,000	500,000	750,000
		400,000	500,000	500,000	750,000
Fund Total: IT Replacement Fund		401,563	500,075	502,089	751,500

420 - IT Replacement Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Contractual Services					
6000	Professional Services	-	-	-	55,000 *
		-	-	-	55,000
Other Services					
6140	Leases	80,546	122,880	122,880	-
		80,546	122,880	122,880	-
Capital Outlay					
8000	Computer Software	59,746	59,960	51,000	20,000 *
8005	Computer Hardware	206,939	269,187	269,187	748,485 *
		266,685	329,147	320,187	768,485
Fund Total: IT Replacement Fund		347,231	452,027	443,067	823,485

420 - IT Replacement Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Cisco Switches Professional Services	25,000
	Palo Alto Firewalls Professional Services	30,000
Account: 8000 - Computer Software	Adobe Professional Licenses	10,000
	Miscellaneous Desktop Software	10,000
Account: 8005 - Computer Hardware	Annual Computer Inventory	175,500
	APC UPS	12,500
	Cisco (1GB) Phones (20)	6,000
	Cisco 9300 Switch	12,500
	Cisco Switches	200,000
	City Hall 3rd Floor Cat6 Cable	40,000
	City Hall Basement Cat6 Cable	40,000
	Palo Alto Firewalls	119,385
	Police Department Expansion - Computer Hardware	64,600
	Police Department Forensic Workstation	30,000
	Uninterrupted Power Supplies	20,000
	Video Camera Replacement	28,000

2024 Budget
FACILITIES REPLACEMENT FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	3,695,031	9,927,485	11,901,599	10,967,173	12,782,504	15,537,028
Revenues	110,385	1,091,897	538,404	223,753	342,024	347,125
Expenses	(1,877,931)	(5,497,783)	(3,357,499)	(17,035,000)	(10,987,500)	(24,652,875)
Transfers	8,000,000	6,380,000	3,700,000	8,400,000	13,400,000	14,000,000
Ending Balance	9,927,485	11,901,599	12,782,504	2,555,926	15,537,028	5,231,278

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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Interest Income					
4700	Interest Income	-	-	-	-
4720	Interest Revenue - Leases	20,929	-	-	-
		20,929	-	-	-
Miscellaneous Revenues					
4750	Rental Income	243,428	223,753	342,024	347,125
4830	Sale of Fixed Assets	-	-	-	-
4849	Miscellaneous Revenues	274,047	-	-	-
		517,475	223,753	342,024	347,125
Other Financing Sources					
4900	Transfer from General Fund	-	-	5,000,000	4,000,000
4927	Transfer from Gaming Tax Fund	3,700,000	8,400,000	8,400,000	10,000,000
		3,700,000	8,400,000	13,400,000	14,000,000
Fund Total: Facilities Replacement Fund		4,238,404	8,623,753	13,742,024	14,347,125

430 - Facilities Replacement Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Contractual Services					
6000	Professional Services	765,545	985,000	875,000	2,128,000 *
		765,545	985,000	875,000	2,128,000
Other Services					
6115	Licensing/Titles	-	-	15,000	7,500
6195	Miscellaneous Contractual Services	2,500	10,000	9,500	10,000 *
		2,500	10,000	24,500	17,500
Repairs and Maintenance					
6315.001	City Hall	1,376,203	315,000	265,000	-
6315.002	Public Works	27,922	150,000	-	1,680,600 *
6315.003	Police	-	-	-	-
6315.004	Fire Station #61	1,079,327	-	389,000	-
6315.006	Fire Station #63	-	35,000	-	350,000 *
6315.007	Library	-	60,000	55,000	2,002,775 *
6315.009	Civic Center Parking Deck	41,330	-	-	-
6315.012	Historical Society	-	-	-	175,000 *
6315.016	1460 Miner St.	-	1,000,000	850,000	5,000,000 *
6315.018	1488-1490 Miner	-	-	-	650,000 *
		2,524,782	1,560,000	1,559,000	9,858,375
Commodities					
7045.001	City Hall	28,065	80,000	25,000	-
7045.009	Civic Center Parking Deck	893	-	-	-
7045.014	Theater	2,132	-	-	-
7045.016	1460 Miner St.	-	-	250,000	850,000 *
7045.018	1488-1490 Miner	-	-	-	250,000 *
		31,089	80,000	275,000	1,100,000
Other Expenses					
8350	Gain or Loss Adjustment	-	-	-	-
		-	-	-	-
Capital Outlay					
8025	Buildings	20,000	-	3,739,000	450,000
8030	Land	-	-	15,000	-
8100	Improvements	13,583	14,400,000	4,500,000	11,099,000 *
		33,583	14,400,000	8,254,000	11,549,000
Fund Total: Facilities Replacement Fund		3,357,499	17,035,000	10,987,500	24,652,875

430 - Facilities Replacement Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total	
Account: 6000 - Professional Services	1460 Miner Street Architectural Services	450,000	
	1488-1490 Miner Street Professional Services	200,000	
	1488-1490 Miner Structural	45,000	
	Des Plaines Library Main Roof Replacement	60,000	
	Fire Station #63 East & Middle Roof Replacement	20,000	
	Fire Station 62 Design Services	850,000	
	Fire Station 63 Training Tower Facade Rehabilitation	5,000	
	History Center Building Roof Replacement	18,000	
	Police Department Addition, Construction Services	200,000	
	Public Works Building Roof Replacement	30,000	
	Various Consulting Services	250,000	
	Account: 6195 - Miscellaneous Contractual Services	Environmental Services	10,000
	Account: 6315.002 - Public Works	Parking Lot Asphalt Improvements Phase 2 (Carryover)	100,000
Public Works Building Boiler Replacement (Carryover)		100,000	
Public Works Building Roof Replacement		1,480,600	
Account: 6315.006 - Fire Station #63	Fire Station #63 Communications Monopole-Carryover	35,000	
	Fire Station #63 East & Middle Roof Replacement	265,000	
	Fire Station 63 Training Tower Facade Rehabilitation	50,000	
	Des Plaines Library Main Roof Replacement	2,002,775	
Account: 6315.007 - Library	Des Plaines Library Main Roof Replacement	2,002,775	
Account: 6315.012 - Historical Society	History Center Building Roof Replacement	175,000	
Account: 6315.016 - 1460 Miner St.	1460 Miner Repairs and Maintenance	5,000,000	
Account: 6315.018 - 1488-1490 Miner	1488-1490 Miner Street Repairs and Maintenance	650,000	
Account: 7045.016 - 1460 Miner St.	Building Materials for Renovation	850,000	
Account: 7045.018 - 1488-1490 Miner	Building Materials	250,000	
Account: 8100 - Improvements	Police Station Addition-Carryover	11,099,000	

2024 Budget
WATER/SEWER FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	327,478	4,676,385	6,755,982	7,386,459	8,569,418	2,230,983
Revenues	17,420,806	18,108,232	18,531,797	17,708,155	17,589,902	22,177,660
Expenses	(13,092,657)	(15,533,635)	(16,723,361)	(23,692,302)	(23,928,337)	(28,101,655)
Transfers	20,758	(495,000)	5,000	-	-	5,000,000
Ending Balance	4,676,385	6,755,982	8,569,418	1,402,312	2,230,983	1,306,988

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 16,500 customers in the system. The water distribution system has a total of 225 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.

Expenses				
	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Proposed Budget
Finance	607,327	682,262	699,276	790,245
Engineering	191,703	252,149	249,249	252,070
Water Systems	9,401,912	10,096,186	12,847,341	11,906,832
Sewer Systems	1,662,132	1,995,927	1,886,471	2,354,008
Equipment Replacement	718,026	1,395,778	646,000	1,177,500
CIP	4,142,261	9,270,000	7,600,000	9,150,000
Water Facilities	-	-	-	2,471,000
Total	16,723,361	23,692,302	23,928,337	28,101,655

2024 Budget

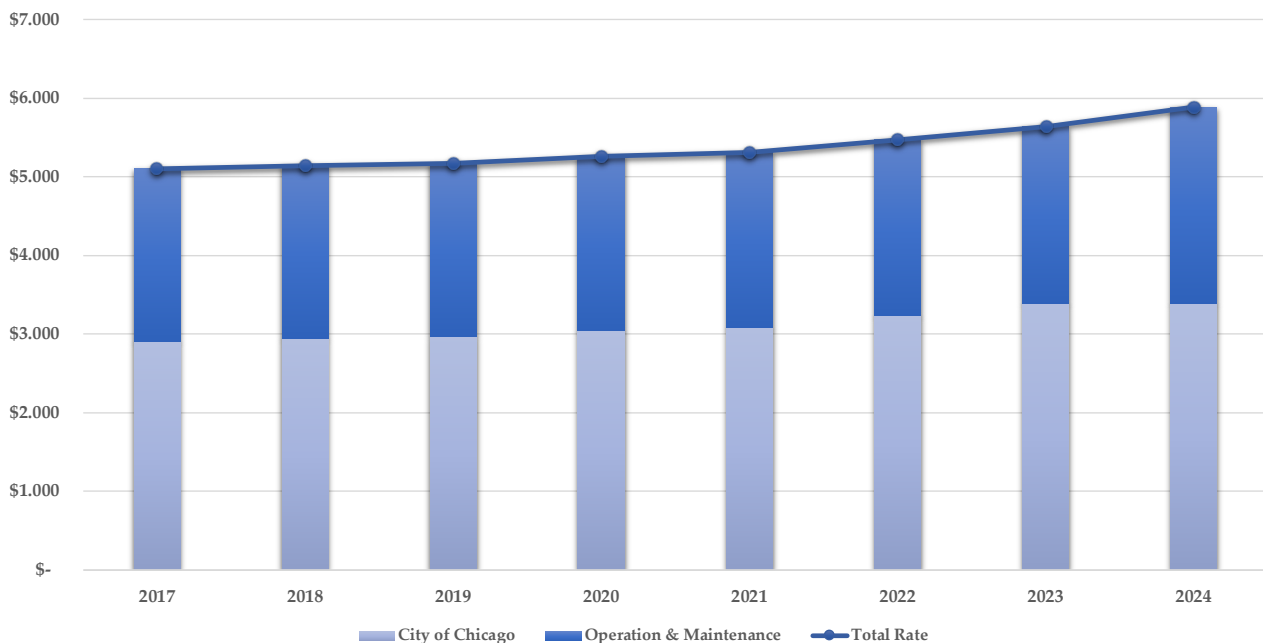
WATER/SEWER FUND

2024 Water and Sewer Rates:

- Water - \$5.89 per 100 cubic feet
- Sanitary Sewer - \$1.18 per 100 cubic feet
- Capital Fee - \$2.00 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 16.7% since 2017 through 2023, the City of Des Plaines delivery cost has increased by only 5 cents over that same period.



	2017	2018	2019	2020	2021	2022	2023	2024
City of Chicago	\$ 2.904	\$ 2.947	\$ 2.973	\$ 3.046	\$ 3.080	\$ 3.233	\$ 3.390	\$ 3.390
Operation & Maintenance	\$ 2.200	\$ 2.200	\$ 2.200	\$ 2.220	\$ 2.230	\$ 2.240	\$ 2.250	\$ 2.500
Total Rate	\$ 5.104	\$ 5.147	\$ 5.173	\$ 5.266	\$ 5.310	\$ 5.473	\$ 5.640	\$ 5.890

500 - Water/Sewer Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Intergovernmental					
4290	Local - Intergovernmental	5,534	3,500	-	3,500
		5,534	3,500	-	3,500
Permits					
4440	Water Permit Fees	900	1,200	11,550	1,200
		900	1,200	11,550	1,200
Fines and fees					
4599	Miscellaneous Fees	1,725	750	1,375	750
		1,725	750	1,375	750
Charges for Services					
4600	Sale of Water	12,870,683	12,750,000	12,271,536	13,405,385
4601	New Construction - Sale of Water	6,533	2,500	7,000	5,000
4604	Fixed Facility Charges	1,175,739	1,100,000	1,169,871	1,234,972
4605	Sanitary Sewer	1,975,106	1,825,000	1,866,776	2,662,998
4609	Capital Fees	1,976,127	1,700,000	1,842,254	4,610,622
4620	Sale of Water Meters	13,525	5,500	25,061	5,500
4622	Shut-off Fees	20,075	10,000	15,000	10,000
4623	Late Fees	276,099	75,000	174,384	100,000
4690	Other Charges for Services	-	-	-	-
		18,313,887	17,468,000	17,371,882	22,034,477
Miscellaneous Revenues					
4750	Rental Income	209,712	234,705	187,028	137,733
4849	Miscellaneous Revenues	40	-	18,067	-
		209,752	234,705	205,095	137,733
Other Financing Sources					
4900	Transfer from General Fund	-	-	-	5,000,000
4999	Transfer from Other Funds	5,000	-	-	-
		5,000	-	-	5,000,000
Fund Total: Water/Sewer Fund		18,536,798	17,708,155	17,589,902	27,177,660

2024 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 and waste/recycling collection. Bills are generated monthly for high usage customers and bi-monthly for all others.

Performance Measures

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Utility Billing	Total Customer Inquiries Received	11,191	11,117	10,902
	Total Utility Bills Mailed	102,020	101,010	101,156
	Total Shut-off Notices Mailed	811	1,468	1,114
	% of Utility Bills Paid via E-Pay	32%	31%	37%

2023 Major Accomplishments

1. New City website that enhances the residents experience when navigating the site making it easier to find Utility Billing forms online.
2. Increased the number of users to 1,110 for the real-time usage data in order for customers to be able to monitor water consumption.

2024 Goals and Objectives

1. Launch E-billing, a more convenient payment option for residents.
2. Launch Utility Access through the current New World system which will allow users to have access to e-billing as well as a more user friendly payment platform.

2024 Budget
FINANCE
WATER

PERSONNEL EXHIBIT

Department: Finance		Div: Finance/Water		Div. No: 500-30
Title	Authorized Positions			
	2022 Budget	2023 Budget	2024 Budget	
Assistant Director of Finance	0.50	0.50	0.50	
Finance Services Manager	0.50	0.50	0.50	
Junior Accounting Specialist	0.00	1.00	1.00	
Senior Utility Clerk	0.00	0.00	2.00	
Senior Clerk	3.50	3.50	1.50	
Part-Time	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	
Total Full Time Equivalent (FTE) Employees:	5.00	6.00	6.00	

500-30 - Finance

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	276,623	382,418	371,451	412,711
5010	Temporary Wages	11,111	14,448	11,131	16,323
5020	Overtime - Non Supervisory	81	2,000	1,117	2,000
5060	Compensated Absences	2,810	-	-	-
		290,625	398,866	383,699	431,034
Taxes and Benefits					
5200	FICA Contribution	21,409	30,359	28,729	32,822
5205	IMRF Contribution	20,894	24,206	13,514	22,314
5220	PPO Insurance Contribution	36,197	34,068	36,501	71,779
5225	HMO Insurance Contribution	7,583	7,540	7,540	-
5230	Dental Insurance Contribution	2,527	2,343	2,475	4,147
5232	Vision Insurance Contribution	213	203	211	406
5235	Life Insurance Contribution	460	574	349	374
5240	Workers Compensation	487	673	628	429
8500	Pension Expense - IMRF	29,325	-	-	-
		119,095	99,966	89,947	132,271
Other Employee Costs					
5320	Conferences	-	1,500	1,000	1,500
5325	Training	1,000	500	450	750 *
		1,000	2,000	1,450	2,250
Insurance					
5535	Property & Liability Insurance	2,220	2,230	2,230	1,770
		2,220	2,230	2,230	1,770
Contractual Services					
6000	Professional Services	14,925	16,700	16,700	17,070 *
6015	Communication Services	791	900	900	900 *
6025	Administrative Services	17,985	18,000	23,600	23,600 *
		33,700	35,600	41,200	41,570
Other Services					
6110	Printing Services	1,420	1,500	1,900	1,900 *
6125	Bank & CC Fees	108,192	105,000	126,000	126,000 *
		109,612	106,500	127,900	127,900
Repairs and Maintenance					
6300	R&M Software	-	-	-	-
		-	-	-	-
Commodities					
7000	Office Supplies	1,074	1,000	1,000	1,000
7300	Uniforms	-	-	450	450
7320	Equipment < \$5,000	-	500	650	750
		1,074	1,500	2,100	2,200
Other Expenses					
7500	Postage & Parcel	50,000	35,600	50,000	50,000 *
		50,000	35,600	50,000	50,000
Capital Outlay					
8010	Furniture & Fixtures	-	-	750	1,250
		-	-	750	1,250
Department Total: Finance		607,327	682,262	699,276	790,245

500-30 - Finance

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5325 - Training	ERP System Training	250
	Excel Training	500
Account: 6000 - Professional Services	Audit Contribution (25%)	17,070
Account: 6015 - Communication Services	Cell phone - Utility Billing	900
Account: 6025 - Administrative Services	BridgePay Business License Transaction Fees	3,600
	Water & Sanitary Sewer Charges for Utility Billing - Sebis	20,000
Account: 6110 - Printing Services	Disconnect Envelopes	1,900
Account: 6125 - Bank & CC Fees	CC Processing Fees for eUtilities	126,000
Account: 7500 - Postage & Parcel	Mailing Utility Bills	50,000

2024 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

Service	Metric	Actual 2021	Actual 2022	Projected 2023
Construction of Water Mains	Dollar amount allocated (thousands)	1,500	1,550	1,600

2023 Major Accomplishments

1. Designed and constructed \$1.5 Million of water main improvements.

2024 Goals and Objectives

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

2024 Budget

**PUBLIC WORKS & ENGINEERING
ENGINEERING - WATER**

PERSONNEL EXHIBIT

Department: PWE	Div: Engineering/Water	Div. No: 500-00-510	
	Authorized Positions		
<u>Title</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Director of Public Works & Engineering	0.50	0.50	0.50
Civil Engineer II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Equivalent (FTE) Employees:	1.50	1.50	1.50

500-00-510 - Engineering

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	121,336	184,473	185,456	195,022
5020	Overtime - Non Supervisory	2,312	2,500	10,009	2,500
5060	Compensated Absences	20,496	-	-	-
		144,145	186,973	195,465	197,522
Taxes and Benefits					
5200	FICA Contribution	8,387	13,127	15,253	14,079
5205	IMRF Contribution	9,715	11,991	7,488	10,727
5220	PPO Insurance Contribution	3,312	17,542	8,774	8,972
5225	HMO Insurance Contribution	7,732	7,688	7,688	7,767
5230	Dental Insurance Contribution	582	1,197	796	724
5232	Vision Insurance Contribution	56	115	80	81
5235	Life Insurance Contribution	106	166	101	101
5240	Workers Compensation	734	1,808	1,908	1,151
5250	Uniform Allowance	57	-	100	100
5255	Excess Sick Hour Payout	2,554	2,682	2,736	2,776
8500	Pension Expense - IMRF	11,524	-	-	-
		44,759	56,316	44,924	46,478
Other Employee Costs					
5310	Membership Dues	-	570	570	570 *
5325	Training	-	1,625	1,625	1,625 *
5335	Travel Expenses	-	100	100	100 *
		-	2,295	2,295	2,295
Insurance					
5535	Property & Liability Insurance	2,800	2,800	2,800	2,010
		2,800	2,800	2,800	2,010
Contractual Services					
6000	Professional Services	-	1,500	1,500	1,500 *
6015	Communication Services	-	1,100	1,100	1,100 *
		-	2,600	2,600	2,600
Other Services					
6110	Printing Services	-	100	100	100 *
6115	Licensing/Titles	-	65	65	65
		-	165	165	165
Commodities					
7000	Office Supplies	-	250	250	250 *
7200	Other Supplies	-	500	500	500 *
7310	Publications	-	200	200	200 *
		-	950	950	950
Other Expenses					
7500	Postage & Parcel	-	50	50	50 *
		-	50	50	50
Division Total: Engineering		191,703	252,149	249,249	252,070

500-00-510 - Engineering

2024 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

2024 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 2021	Actual 2022	Projected 2023
Water	Number of Water Main Breaks	97	125	150
	Number of Water Meters Installed	1,529	401	200
Sewer	Number of Utility Locates	8,722	8,900	9,000
	Lineal Feet of Sewers Televised	36,000	54,197	45,000

2023 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 Water Service Line Inventory.

2024 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.

2024 Budget

PUBLIC WORKS & ENGINEERING
WATER SYSTEM MAINTENANCE

PERSONNEL EXHIBIT

Department: PWE		Div: Water Maint.		Div. No: 500-00-550	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Assistant Director of PW & Engineering	0.50	0.50	0.50		
Management Analyst	0.00	0.50	0.50		
Superintendent-Utility Services	0.50	1.00	1.00		
Foreman - Water System Maintenance	1.00	1.00	1.00		
Crew Leader	4.00	4.00	4.00		
Automotive Mechanic	1.00	1.00	1.00		
Water Plant Operator	3.00	3.00	6.00		
Maintenance Operator	12.00	12.00	11.00		
Senior Clerk	0.50	0.50	0.50		
Part-Time	1.25	1.25	1.25		
Seasonal Employee	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>		
Total Full Time Equivalent (FTE) Employees:	24.50	25.00	27.50		

500-00-550 - Water Systems

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	1,743,314	1,972,020	1,889,537	2,219,417
5010	Temporary Wages	974	60,483	25,280	93,075
5020	Overtime - Non Supervisory	187,502	197,000	507,070	350,000
5035	Acting Out of Class & Night Premium	37,024	60,000	46,558	60,000
5060	Compensated Absences	15,746	-	-	-
		1,984,560	2,289,503	2,468,445	2,722,492
Taxes and Benefits					
5200	FICA Contribution	145,170	155,913	201,411	176,543
5205	IMRF Contribution	152,038	128,049	79,589	122,012
5220	PPO Insurance Contribution	278,179	301,388	290,143	329,062
5225	HMO Insurance Contribution	92,483	81,842	70,898	75,440
5230	Dental Insurance Contribution	22,050	21,489	20,416	21,760
5232	Vision Insurance Contribution	1,827	1,866	1,774	2,197
5235	Life Insurance Contribution	2,180	2,333	1,376	1,641
5240	Workers Compensation	83,583	76,313	90,817	60,373
5250	Uniform Allowance	4,998	8,580	-	-
5255	Excess Sick Hour Payout	89	-	-	-
5260	RHS Plan Payout	42,690	22,950	22,213	22,247
5263	OPEB Expense - Business-type Activities	30,191	-	-	-
8500	Pension Expense - IMRF	4,951	-	-	-
		860,430	800,723	778,637	811,275
Other Employee Costs					
5310	Membership Dues	4,288	4,500	4,900	5,000 *
5320	Conferences	2,709	4,500	2,004	4,500 *
5325	Training	10,886	8,125	10,000	8,125 *
5335	Travel Expenses	-	50	25	50 *
		17,883	17,175	16,929	17,675
Insurance					
5535	Property & Liability Insurance	69,360	70,280	70,280	46,590
		69,360	70,280	70,280	46,590
Contractual Services					
6000	Professional Services	-	-	-	380,000 *
6015	Communication Services	22,397	31,440	16,000	16,000 *
6040	Waste Hauling & Debris Removal	37,613	126,000	175,000	165,000 *
6045	Utility Locate Services	2,849	4,000	4,000	4,000 *
		62,858	161,440	195,000	565,000
Other Services					
6110	Printing Services	1,874	1,700	10,000	10,000 *
6115	Licensing/Titles	438	600	1,600	600 *
6135.030	Rentals - Equipment	-	250	250	250 *
6140	Leases	864	865	900	900 *
6180	Water Sample Testing	19,001	25,000	25,000	25,000 *
6190	Tow/Storage/Abandoned Fees	403	-	-	-
6195	Miscellaneous Contractual Services	486,956	505,000	500,000	300,000 *
		509,536	533,415	537,750	336,750
Repairs and Maintenance					
6300	R&M Software	30,795	35,000	42,000	48,000 *
6305	R&M Equipment	19,681	20,000	15,000	20,000 *
6310	R&M Vehicles	6,389	8,000	5,000	8,000 *
6315.002	Public Works	1,004	37,500	25,000	162,500 *
6315.999	Other	251	-	-	-

500-00-550 - Water Systems

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Repairs and Maintenance					
6335	R&M Water Distribution System	-	55,000	1,800,000	505,000 *
		58,120	155,500	1,887,000	743,500
Commodities					
7000	Office Supplies	574	500	750	500 *
7020	Supplies - Safety	10,012	10,000	30,000	16,000 *
7030	Supplies - Tools & Hardware	6,000	4,500	6,500	6,000 *
7035	Supplies - Equipment R&M	14,447	8,000	20,000	15,000 *
7040	Supplies - Vehicle R&M	17,012	20,000	38,000	28,000 *
7045	Supplies - Building R&M	4,321	1,500	1,500	1,500 *
7050	Supplies - Streetscape	4,937	3,000	5,000	4,500 *
7055.054	Other Supplies	749	500	350	500 *
7070.070	Water Meters	82,372	250,000	200,000	-
7070.075	Other	242,284	226,000	675,000	400,000 *
7100	Wholesale Water - Chicago	969,389	1,000,000	1,400,000	1,200,000 *
7105	Wholesale Water - NWWC	4,089,504	4,200,000	4,200,000	4,400,000 *
7120	Gasoline	48,484	45,000	45,000	45,000 *
7130	Diesel	12,453	14,000	14,000	14,000 *
7140	Electricity	159,419	145,000	145,000	145,000 *
7150	Water Treatment Chemicals	16,435	14,000	13,000	14,000 *
7200	Other Supplies	126	250	250	250
7300	Uniforms	8,199	16,200	16,200	12,700 *
7310	Publications	-	-	-	-
7320	Equipment < \$5,000	77,624	15,000	15,000	14,800 *
		5,764,342	5,973,450	6,825,550	6,317,750
Other Expenses					
7500	Postage & Parcel	171	500	1,750	1,600 *
7550	Miscellaneous Expenses	108	200	1,000	200 *
		279	700	2,750	1,800
Capital Outlay					
8005	Computer Hardware	14,791	24,000	-	24,000 *
8015	Equipment	59,753	70,000	65,000	220,000 *
8100	Improvements	-	-	-	100,000 *
8205	Depreciation Expense - Business Type Activities	8,122	-	-	-
		82,666	94,000	65,000	344,000
Division Total: Water Systems		9,410,034	10,096,186	12,847,341	11,906,832

500-00-550 - Water Systems 2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5310 - Membership Dues	American Water Works Assoc (AWWA)	5,000
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: 6000 - Professional Services	Annual Leak Detection	125,000
	Annual SCADA Services	105,000
	Annual Water Loss Audit	50,000
	Various Engineering Services	100,000
Account: 6015 - Communication Services	Cell Phone Service	14,000
	Dedicated Phone Lines / Alarms	2,000
Account: 6040 - Waste Hauling & Debris Removal	Dirt, Clay, Rock, Asphalt, Etc.	165,000
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.	8,500
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	900
Account: 6180 - Water Sample Testing	Environmental Protection Agency(EPA)Mandated Testing	25,000
Account: 6195 - Miscellaneous Contractual Services	Fire Hydrant Maintenance & Flow Testing	65,000
	Fire Hydrant Rejuvenation	35,000
	Outside Contractors	100,000
	Valve Maintenance & Assessments	100,000
Account: 6300 - R&M Software	SCADA Software Maintenance	10,000
	Water Meter Software Maintenance	38,000
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-Phase II	30,000
	Vaults, Towers, Buildings, Reservoirs	7,500
	Water System Security	125,000
Account: 6335 - R&M Water Distribution System	36" Trans Line from Chicago / 20"-24" to Central Watermain: Install, Restoration Work, Ect.	5,000 500,000
Account: 7000 - Office Supplies	Misc Office Supplies	250
	Printer Paper, Ribbons, Etc.	250

500-00-550 - Water Systems

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7020 - Supplies - Safety	Barricade Replacement	10,000
	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.	6,000
Account: 7035 - Supplies - Equipment R&M	Compressors, Jack Saw, Hammer, Etc.	8,000
	Small Equipment Repair, Locators, Etc.	7,000
Account: 7040 - Supplies - Vehicle R&M	Vehicle Parts	28,000
Account: 7045 - Supplies - Building R&M	Building Repair Supplies (Light Bulbs, Keys, Paint)	1,500
Account: 7050 - Supplies - Streetscape	Grass Seed, Dirt and Sod	4,500
Account: 7055.054 - Other Supplies	Lab Supplies such as Test Tubes, Beakers, Etc.	500
Account: 7070.075 - Other	Fire Hydrants	100,000
	Hydrants, Valves, Sleeves, Taps, Corps, Limestone, Etc.	300,000
Account: 7100 - Wholesale Water - Chicago	Purchase of Chicago Water	1,200,000
Account: 7105 - Wholesale Water - NWWC	Purchase of NWC Water	4,400,000
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	11,500
	Summer Help T's, City Patches, Hats, Etc.	300
	Superintendent & Foreman Clothing	900
Account: 7320 - Equipment < \$5,000	2" Pump	1,800
	Locator Replacement	7,500
	Replacement Shoring Parts	2,500
	Tapping Machine	3,000
Account: 7500 - Postage & Parcel	Package Delivery for State Samplings / Water Testing	800
	Shipping Meters, Water Reports	800
Account: 7550 - Miscellaneous Expenses	Food, Water and Gatorade for Volunteers	200
Account: 8005 - Computer Hardware	Cisco Switches-Carryover	24,000
Account: 8015 - Equipment	Air Fiber Dishes Phase II-Carryover	20,000
	Leak Detection Equipment	150,000
	Ubiquiti Wireless Radio Network Phase II	50,000
Account: 8100 - Improvements	Automatic Bulk Water-fill Stations (2 Locations)	100,000

2024 Budget

PUBLIC WORKS & ENGINEERING
SEWER SYSTEM MAINTENANCE

PERSONNEL EXHIBIT

Department: PWE		Div: Sewer Maint.		Div. No: 500-00-560	
Title	Authorized Positions				
	2022 Budget	2023 Budget	2024 Budget		
Superintendent - Utility Services	0.50	1.00	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	11.50	11.50		

500-00-560 - Sewer Systems

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Salaries					
5005	Salaries	700,646	889,864	823,905	947,599
5010	Temporary Wages	-	30,128	8,560	41,935
5020	Overtime - Non Supervisory	31,763	56,800	144,687	125,000
5035	Acting Out of Class & Night Premium	1,559	2,000	3,434	2,000
5060	Compensated Absences	8,249	-	-	-
		742,216	978,792	980,586	1,116,534
Taxes and Benefits					
5200	FICA Contribution	55,211	70,652	76,400	75,700
5205	IMRF Contribution	56,462	57,713	32,000	52,009
5220	PPO Insurance Contribution	116,818	137,239	124,083	142,322
5225	HMO Insurance Contribution	30,931	29,794	29,794	30,102
5230	Dental Insurance Contribution	8,956	9,545	8,945	9,610
5232	Vision Insurance Contribution	642	732	676	869
5235	Life Insurance Contribution	1,001	1,149	653	724
5240	Workers Compensation	82,060	99,116	143,961	104,054
5250	Uniform Allowance	2,080	3,580	-	-
5260	RHS Plan Payout	1,882	3,000	2,213	3,034
8500	Pension Expense - IMRF	77,349	-	-	-
		433,393	412,520	418,725	418,424
Other Employee Costs					
5310	Membership Dues	105	370	370	495 *
5320	Conferences	180	1,600	1,400	1,600 *
5325	Training	3,468	3,175	3,000	3,175 *
5335	Travel Expenses	-	50	50	50
		3,753	5,195	4,820	5,320
Insurance					
5535	Property & Liability Insurance	27,650	27,420	27,240	20,130
		27,650	27,420	27,240	20,130
Contractual Services					
6015	Communication Services	8,097	10,000	8,500	10,000 *
6040	Waste Hauling & Debris Removal	3,299	12,500	12,500	20,000 *
6045	Utility Locate Services	2,849	4,000	3,100	4,000 *
		14,245	26,500	24,100	34,000
Other Services					
6110	Printing Services	-	500	250	500 *
6115	Licensing/Titles	148	300	300	300 *
6135.030	Rentals - Equipment	243	250	250	250 *
6190	Tow/Storage/Abandoned Fees	2,636	-	-	-
6195	Miscellaneous Contractual Services	74,859	30,500	45,000	39,500 *
		77,886	31,550	45,800	40,550
Repairs and Maintenance					
6300	R&M Software	1,031	2,850	3,300	3,300 *
6305	R&M Equipment	26,320	14,000	9,000	14,000 *
6310	R&M Vehicles	22,276	25,000	10,000	18,000 *
6340	R&M Sewer System	16,990	50,000	45,000	50,000 *
		66,617	91,850	67,300	85,300
Subsidies and Incentives					
6505	Subsidy - Sewer Lateral Program	40,479	60,000	40,000	60,000
6510	Subsidy - Flood Assistance	35,608	100,000	25,000	100,000
		76,087	160,000	65,000	160,000

500-00-560 - Sewer Systems

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Commodities					
7000	Office Supplies	324	250	250	250
7020	Supplies - Safety	5,673	4,600	4,500	4,600 *
7030	Supplies - Tools & Hardware	1,372	2,000	3,500	2,000 *
7035	Supplies - Equipment R&M	11,576	5,500	5,000	5,500 *
7040	Supplies - Vehicle R&M	18,878	14,000	17,500	16,500 *
7050	Supplies - Streetscape	357	250	500	1,000 *
7075	Supplies - Sewer System Maintenance	67,461	65,000	50,000	85,000 *
7120	Gasoline	24,499	30,000	25,000	25,000
7130	Diesel	17,603	20,000	18,000	18,500
7140	Electricity	37,527	45,000	45,000	45,000 *
7200	Other Supplies	260	300	250	300 *
7300	Uniforms	3,490	7,600	7,600	6,100 *
7320	Equipment < \$5,000	7,636	10,000	10,000	10,100 *
		196,654	204,500	187,100	219,850
Other Expenses					
7500	Postage & Parcel	316	750	550	750 *
7550	Miscellaneous Expenses	535	350	250	350
		851	1,100	800	1,100
Capital Outlay					
8015	Equipment	22,780	56,500	65,000	52,800 *
8100	Improvements	-	-	-	200,000 *
8205	Depreciation Expense - Business Type Activities	16,457	-	-	-
		39,237	56,500	65,000	252,800
Division Total: Sewer Systems		1,678,589	1,995,927	1,886,471	2,354,008

500-00-560 - Sewer Systems

2024 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	250
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	20,000
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	10,000
	Lease with Railroad	600
	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	3,300
Account: 6305 - R&M Equipment	Service / Repairs of Portable equipment	14,000
Account: 6310 - R&M Vehicles	Alignments, Electrical Work, Etc.	18,000
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
	Oil, Grease, Filters. Lights, Etc.	16,500
Account: 7040 - Supplies - Vehicle R&M		
Account: 7050 - Supplies - Streetscape	Topsoil, Grass Seed, & Sod	1,000
Account: 7075 - Supplies - Sewer System Maintenance	Sewer Pipe, Cement, Parts for Lift Station, Brick, Etc.	85,000
Account: 7140 - Electricity	Operation of Lift Stations	45,000
Account: 7200 - Other Supplies	Misc Supplies	300
Account: 7300 - Uniforms	Quartermaster System Uniforms	5,000
	Summer Seasonal Shirts & Patches	200
	Superintendent & Foreman Clothing	900

500-00-560 - Sewer Systems

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 7320 - Equipment < \$5,000	Cordless Cutoff Saw	2,600
	Cutter Motors	2,500
	Jet Rodder Heads	5,000
Account: 7500 - Postage & Parcel	National Pollutant Discharge Elimination System (NPDES) Postage	500
	Shipping, Postage, Etc.	250
	Lift Station Pumps	52,800
Account: 8100 - Improvements	Storm water flood control valves in various locations	200,000

500-00-570 - Equipment Replacement 2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Capital Outlay					
8015	Equipment	139,751	351,251	184,000	295,500 *
8020	Vehicles	578,276	1,044,527	462,000	882,000 *
8205	Depreciation Expense - Business Type Activities	188,955	-	-	-
		906,981	1,395,778	646,000	1,177,500
Division Total: Equipment Replacement		906,981	1,395,778	646,000	1,177,500

500-00-570 - Equipment Replacement

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 8015 - Equipment	Bobcat Lease	6,500
	Bobcat Track Skidsteer T300	94,000
	Semi Tractor with Multiple Trailers	85,000
	Sewer Jetting Easement Machine	110,000
Account: 8020 - Vehicles	1-Ton Dump Truck #8026-Carryover	40,000
	Ford Econoline E350	81,000
	Ford F-450 Dump Body #9033	98,000
	Pick Up Truck #8022	80,000
	Replacement of Sewer Jetter Truck #8021-Carryover	400,000
	Replacement of Water Vehicle #9030-Carryover	33,000
	Semi Tractor with Multiple Trailers	150,000

500-00-580 - CIP - Water/Sewer 2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Contractual Services					
6000	Professional Services	278,613	776,000	500,000	750,000 *
		278,613	776,000	500,000	750,000
Capital Outlay					
8100	Improvements	3,863,648	8,494,000	7,100,000	8,400,000 *
8205	Depreciation Expense - Business Type Activities	1,872,669	-	-	-
		5,736,317	8,494,000	7,100,000	8,400,000
Division Total: CIP - Water/Sewer		6,014,930	9,270,000	7,600,000	9,150,000

500-00-580 - CIP - Water/Sewer

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Transmission Improvement Main Design	150,000
	Water Main Replacement Design	600,000
Account: 8100 - Improvements	2023 CIP Improvements-Carryover	100,000
	Annual Sewer Main Lining	300,000
	Annual Water Main Replacements CIP Roads	2,500,000
	IDOT Water Main Improvements (City Share)	1,000,000
	Lead Line Replacements	1,000,000
	Transmission Main Improvements	500,000
	Water Main Replacements	3,000,000

500-00-590 - Water Facilities

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
<u>Contractual Services</u>					
6000	Professional Services	-	-	-	140,000 *
		-	-	-	140,000
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	-	-	-	200,000 *
		-	-	-	200,000
<u>Repairs and Maintenance</u>					
6315.002	Public Works	-	-	-	25,000 *
6335	R&M Water Distribution System	-	-	-	1,626,000 *
		-	-	-	1,651,000
<u>Commodities</u>					
7070.070	Water Meters	-	-	-	200,000 *
		-	-	-	200,000
<u>Capital Outlay</u>					
8015	Equipment	-	-	-	280,000 *
		-	-	-	280,000
Division Total: Water Facilities		-	-	-	2,471,000

500-00-590 - Water Facilities

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 6000 - Professional Services	Holy Family Water Tank Engineering-Carryover	90,000
	SCADA Engineering Services	50,000
Account: 6195 - Miscellaneous Contractual Services	Electrical Repairs	25,000
	Installation of Water Meters	100,000
	Large Meter Testing	35,000
	Small Meter Testing	15,000
	Water Tank Cleaning	25,000
Account: 6315.002 - Public Works	Maple Pump Station Maintenance Garage Roof Replacement	25,000
Account: 6335 - R&M Water Distribution System	Central Pump Station VFDs & MCC	325,000
	Dulles Water Tank Improvements	376,000
	Holy Family Water Tank Painting-Carryover	700,000
	Maple Pump Station VFDs-Carryover	225,000
Account: 7070.070 - Water Meters	Annual Water Meter Replacements	200,000
Account: 8015 - Equipment	Central Pump Station VFDs & MCC	225,000
	Water Tower Generators-Carryover	55,000

2024 Budget
CITY OWNED PARKING FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	1,111,220	1,201,840	1,174,475	1,023,108	1,048,445	858,110
Revenues	207,365	219,375	213,451	223,920	239,215	239,012
Expenses	(116,745)	(246,740)	(339,481)	(448,050)	(429,550)	(412,710)
Transfers	-	-	-	-	-	-
Ending Balance	1,201,840	1,174,475	1,048,445	798,978	858,110	684,412

Fund Overview

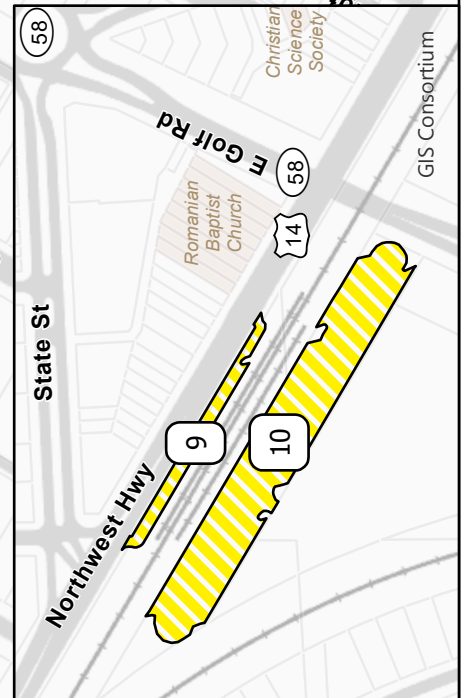
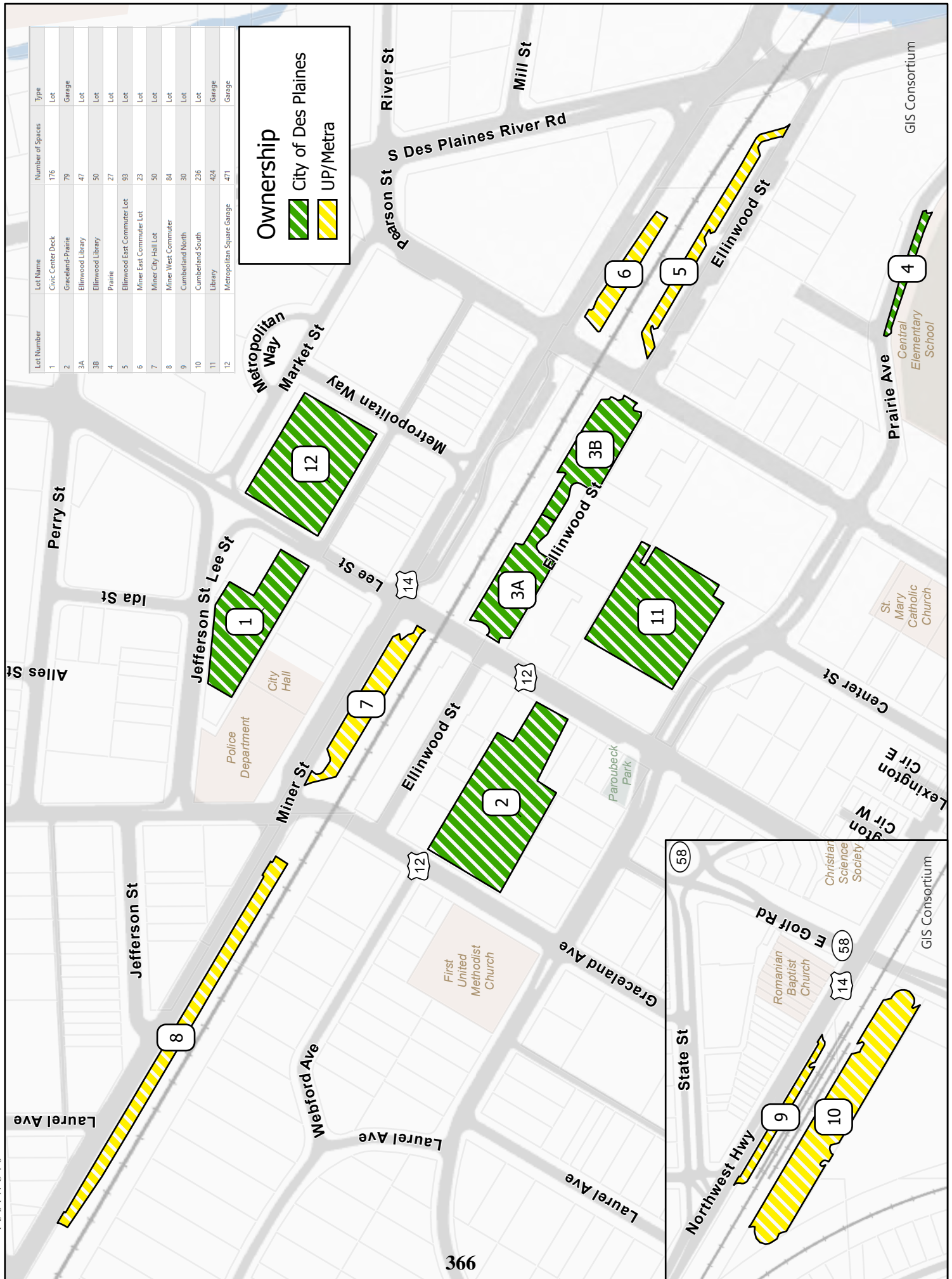
This fund accounts for the revenue and expense associated with the maintenance of the City’s three parking facilities (Civic Center Parking Structure, Library Parking Structure, Metropolitan Square Parking Structure), as well as two surface lots (#2 – Graceland, #4 – Prairie Ave). See attached map. Revenue 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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Charges for Services					
4665	Parking Fees	13,168	10,000	10,203	10,000 *
4666	Parking Garage Rent	199,215	213,420	228,012	228,012 *
4668	Electric Vehicle Charging Fees	1,068	500	1,000	1,000
		213,451	223,920	239,215	239,012
Interest Income					
4720	Interest Revenue - Leases	105,776	-	-	-
		105,776	-	-	-
Other Financing Sources					
4999	Transfer from Other Funds	14,230,574	-	-	-
		14,230,574	-	-	-
Fund Total: City Owned Parking Fund		14,549,801	223,920	239,215	239,012

510 - City Owned Parking Fund

2024 Revenue Budget Justification Worksheet

G/L Account Number	Transaction	Total
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	160,512

510 - City Owned Parking Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Insurance					
5535	Property & Liability Insurance	1,450	1,500	1,500	1,160
		1,450	1,500	1,500	1,160
Contractual Services					
6000	Professional Services	21,799	25,000	25,000	25,000 *
6015	Communication Services	16,559	12,500	17,900	12,500 *
6025	Administrative Services	177	2,300	2,300	2,300 *
		38,536	39,800	45,200	39,800
Other Services					
6125	Bank & CC Fees	660	5,100	1,500	5,100 *
6145	Custodial Services	-	15,500	12,000	15,500
6195	Miscellaneous Contractual Services	1,453	13,050	12,000	13,050 *
		2,113	33,650	25,500	33,650
Repairs and Maintenance					
6305	R&M Equipment	-	750	3,000	750 *
6315	R&M Buildings & Structures	166,530	200,000	200,000	200,000 *
6320	R&M Parking Lots	50,574	31,000	35,000	31,000 *
		217,104	231,750	238,000	231,750
Commodities					
7030	Supplies - Tools & Hardware	-	100	100	100 *
7035	Supplies - Equipment R&M	-	250	250	250 *
7060	Supplies - Parking Lots	4,937	6,000	4,000	6,000 *
7140	Electricity	75,590	75,000	65,000	75,000 *
7320	Equipment < \$5,000	-	60,000	50,000	25,000 *
		80,526	141,350	119,350	106,350
Capital Outlay					
8100	Improvements	(248)	-	-	-
8205	Depreciation Expense - Business Type Activities	653,315	-	-	-
		653,067	-	-	-
Fund Total: City Owned Parking Fund		992,796	448,050	429,550	412,710

510 - City Owned Parking Fund

2024 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	Replacement Pay Station	25,000

2024 Budget
METRA LEASED PARKING FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	78,023	47,097	27,186	28,949	34,718	3,930
Revenues	40,966	19,582	48,762	40,000	38,088	40,000
Expenses	(35,376)	(29,493)	(31,230)	(42,540)	(68,876)	(42,470)
Transfers	(36,516)	(10,000)	(10,000)	-	-	-
Ending Balance	47,097	27,186	34,718	26,409	3,930	1,460

Fund Overview

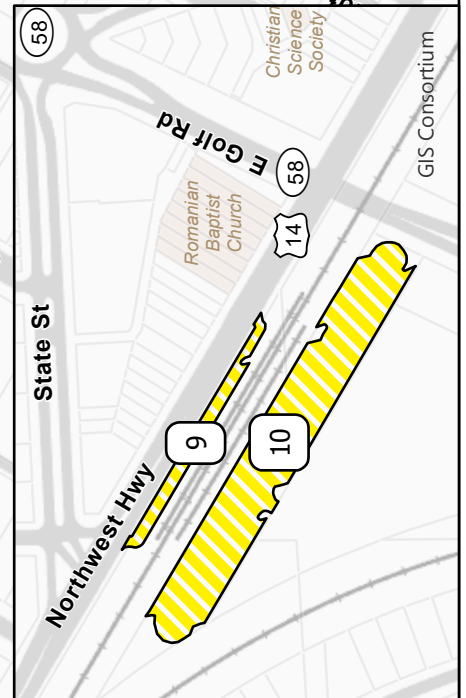
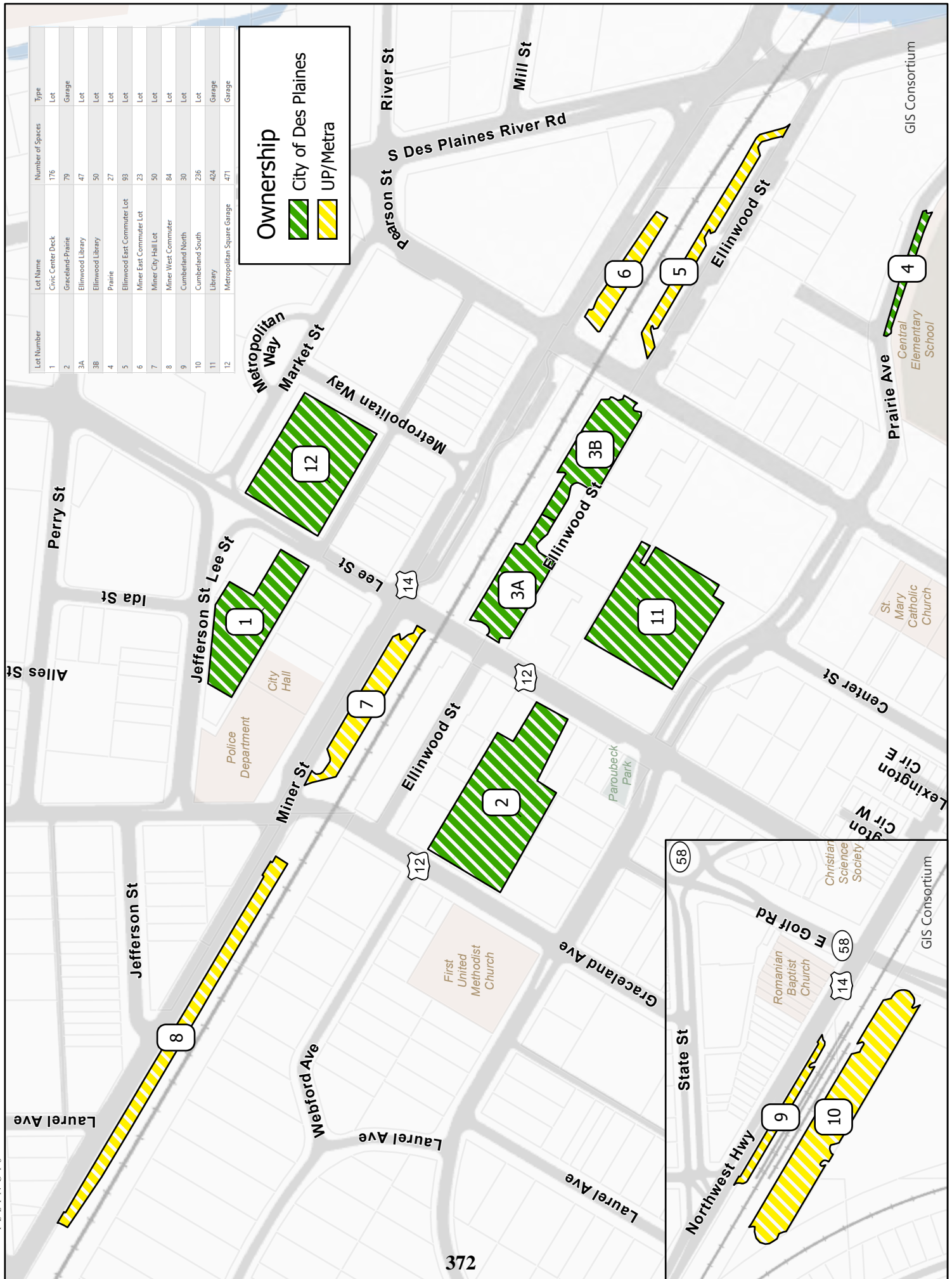
This fund accounts for the revenue and expenses associated with the maintenance of the parking lots leased from the Union Pacific Railroad and used exclusively for commuter parking (see attached map). Revenue is generated from daily commuter charges. Current rates are \$2.00 per day. Fares are collected 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

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Charges for Services					
4665	Parking Fees	48,762	40,000	38,088	40,000 *
		48,762	40,000	38,088	40,000
Fund Total: Metra Leased Parking Fund		48,762	40,000	38,088	40,000

520 - Metra Leased Parking Fund

2024 Revenue Budget Justification Worksheet

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

520 - Metra Leased Parking Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
<u>Insurance</u>					
5535	Property & Liability Insurance	390	180	180	110
		390	180	180	110
<u>Contractual Services</u>					
6015	Communication Services	248	500	720	500 *
6025	Administrative Services	3,011	2,500	4,450	2,500
		3,259	3,000	5,170	3,000
<u>Other Services</u>					
6125	Bank & CC Fees	5,181	7,500	7,500	7,500 *
6195	Miscellaneous Contractual Services	3,360	3,360	3,360	3,360 *
		8,541	10,860	10,860	10,860
<u>Repairs and Maintenance</u>					
6305	R&M Equipment	1,615	500	515	500 *
6320	R&M Parking Lots	-	3,500	3,500	3,500 *
		1,615	4,000	4,015	4,000
<u>Commodities</u>					
7060	Supplies - Parking Lots	-	2,000	2,000	2,000 *
7140	Electricity	1,172	4,000	1,500	4,000 *
7320	Equipment < \$5,000	-	-	22,651	-
		1,172	6,000	26,151	6,000
<u>Other Expenses</u>					
7540	Land Lease	16,253	18,500	22,500	18,500
		16,253	18,500	22,500	18,500
<u>Capital Outlay</u>					
8205	Depreciation Expense - Business Type Activities	910	-	-	-
		910	-	-	-
<u>Other Financing Uses</u>					
9100	Transfer to General Fund	5,000	-	-	-
9500	Transfer to Water/Sewer Fund	5,000	-	-	-
		10,000	-	-	-
Fund Total: Metra Leased Parking Fund		42,140	42,540	68,876	42,470

520 - Metra Leased Parking Fund

2024 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

2024 Budget
RISK MANAGEMENT FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	1,053,987	1,456,192	1,825,823	2,356,757	3,360,166	3,629,907
Revenues	2,778,681	2,550,604	2,765,800	2,503,542	2,477,048	1,695,303
Expenses	(2,376,476)	(2,180,973)	(1,231,457)	(2,511,980)	(2,207,307)	(2,539,225)
Transfers	-	-	-	-	-	-
Ending Balance	1,456,192	1,825,823	3,360,166	2,348,319	3,629,907	2,785,985

Fund Overview

This fund is an internal service fund that accounts for the City's self-insured property, general liability, automobile liability, errors and 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.

600 - Risk Management Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Miscellaneous Revenues					
4800	Reimb Liability Claims	108,279	30,000	37,485	30,000 *
4805	Reimb Work Comp Lost Time Claim	105,009	55,000	17,515	35,000 *
4849	Miscellaneous Revenues	-	-	-	-
		213,288	85,000	55,000	65,000
(Sources)/Uses of Revenues					
4882	Transfer in Insurance P&L	700,190	701,440	701,440	506,250 *
4883	Transfer in Insurance W/C	1,852,322	1,717,102	1,720,608	1,124,053 *
		2,552,512	2,418,542	2,422,048	1,630,303
Fund Total: Risk Management Fund		2,765,801	2,503,542	2,477,048	1,695,303

600 - Risk Management Fund

2024 Revenue Budget Justification Worksheet

G/L Account Number	Transaction	Total
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	35,000
Account: 4882 - Transfer in Insurance P&L	Internal Service Charge Based on Expenditures	506,250
Account: 4883 - Transfer in Insurance W/C	Based on Projected Salary Increases and Rates	1,124,053

600 - Risk Management Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Other Employee Costs					
5310	Membership Dues	-	1,067	1,067	1,067 *
5320	Conferences	-	500	500	500 *
5325	Training	18,785	50,000	17,500	50,000
5335	Travel Expenses	-	500	375	500 *
5340	Pre-Employment Testing	-	1,500	-	1,500 *
5345	Post-Employment Testing	18,128	17,000	6,350	17,000 *
		36,913	70,567	25,792	70,567
Insurance					
5540	MICA Premium	1,850,602	1,964,088	1,872,698	1,966,333 *
5545	MICA Deductible	12,810	50,000	15,000	50,000 *
5550	Excess Insurance	12,441	17,325	16,317	17,325 *
5555	Workers' Comp Expense	-	25,000	-	25,000 *
5565	Claims Administration Fee	-	2,500	5,000	2,500 *
5570	Self Insured P&L Expense	80,094	75,000	75,000	75,000 *
5575	Terminal/Equity Reserves	(855,392)	-	-	-
		1,100,554	2,133,913	1,984,015	2,136,158
Contractual Services					
6000	Professional Services	42,369	122,500	95,000	147,500 *
6005	Legal Fees	33,528	30,000	25,000	30,000 *
		75,897	152,500	120,000	177,500
Other Services					
6195	Miscellaneous Contractual Services	-	5,000	2,500	5,000 *
		-	5,000	2,500	5,000
Other Expenses					
7550	Miscellaneous Expenses	18,092	150,000	75,000	150,000 *
		18,092	150,000	75,000	150,000
Fund Total: Risk Management Fund		1,231,455	2,511,980	2,207,307	2,539,225

600 - Risk Management Fund

2024 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)	1,966,333
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	457 Plan Consultant Review	25,000
	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

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2024 Budget
HEALTH BENEFITS FUND

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Beginning Balance	4,042,482	2,928,232	3,380,271	3,197,460	3,694,183	3,587,843
Revenues	7,881,911	7,872,931	8,203,734	8,617,857	8,421,093	9,074,586
Expenses	(8,996,161)	(7,420,892)	(7,889,822)	(8,810,354)	(8,527,433)	(9,155,616)
Transfers	-	-	-	-	-	-
Ending Balance	2,928,232	3,380,271	3,694,183	3,004,963	3,587,843	3,506,813

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 10% 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:

Insurance Plans	2018	2019	2020	2021	2022	2023	2024
PPO (Options 2-3)	2% and 7%	2% and 7%	2%	11%	4.5%	-5.7%	5.7%
HMO	3%	3%	2%	5.5%	0%	-0.3%	4.4%
Dental Option 1	5%	5%	3%	0%	6%	-7.2%	-9%
Dental Option 2	5%	5%	3%	N/A	N/A	N/A	N/A
Optical	N/A	0%	2%	-9%	0%	-4%	0%

610 - Health Benefits Fund

2024 Revenue Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
Miscellaneous Revenues					
4760	Medical PPO Employer	4,784,424	4,989,404	4,712,787	5,353,065
4762	Medical PPO Employee	362,001	375,547	521,711	579,637
4764	Medical PPO Retiree	856,117	1,083,805	1,012,955	951,854
4770	Medical HMO Employer	1,144,693	1,087,676	1,066,660	1,051,065
4772	Medical HMO Employee	94,292	81,868	118,518	114,904
4774	Medical HMO Retiree	199,500	276,377	222,409	245,146
4780	Dental Program Employer	356,446	348,992	337,919	340,655
4782	Dental Program Employee	49,095	47,590	46,080	46,228
4786	Dental Program - Retiree	159,796	122,743	135,681	117,036
4787	Vision Program - Retiree	5,399	4,541	4,579	4,732
4788	Vision Insurance Program - Employer	27,502	28,183	27,037	32,220
4789	Vision Insurance Program - Employee	6,935	7,046	9,259	8,006
4790	Life Insurance Program Employer	35,059	36,283	21,514	23,111
4792	Life Insurance Program Employee	122,477	127,802	183,984	206,927 *
		8,203,734	8,617,857	8,421,093	9,074,586
Fund Total: Health Benefits Fund		8,203,734	8,617,857	8,421,093	9,074,586

610 - Health Benefits Fund

2024 Revenue Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 4792 - Life Insurance Program Employee	Accident	11,247
	Supplemental & Dependent Life	152,860
	Universal Life	42,820

610 - Health Benefits Fund

2024 Budget Worksheet

Account Number	Description	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Adopted Budget
<u>Insurance</u>					
5500	PPO Insurance Premiums	4,939,835	5,364,951	5,217,104	5,796,373
5501	PPO Insurance Premiums - Retiree	916,587	1,083,805	1,012,956	951,854
5505	HMO Insurance Premiums	1,207,526	1,169,544	1,185,178	1,165,970
5506	HMO Insurance Premiums - Retiree	230,137	276,377	222,410	245,146
5510	Dental Insurance Premiums	389,195	396,582	383,999	385,233
5511	Dental Insurance Premiums - Retiree	152,795	122,743	135,680	117,036
5513	Vision Insurance Premiums	33,776	35,229	46,296	40,028
5514	Vision Insurance Premiums - Retiree	5,288	4,541	4,579	4,732
5515	Life Insurance Premiums	156,974	164,085	205,498	206,947 *
5525	Early Retirement Incentive	(20,397)	-	-	-
5575	Terminal/Equity Reserves	(138,849)	-	-	-
		7,872,865	8,617,857	8,413,700	8,913,319
<u>Contractual Services</u>					
6000	Professional Services	-	7,500	7,500	-
		-	7,500	7,500	-
<u>Other Services</u>					
6195	Miscellaneous Contractual Services	16,956	31,500	20,840	21,040 *
		16,956	31,500	20,840	21,040
<u>Subsidies and Incentives</u>					
6525	Subsidy - Transfer to PSEBA	-	153,497	17,393	153,257
		-	153,497	17,393	153,257
<u>Other Expenses</u>					
7550	Miscellaneous Expenses	-	-	68,000	68,000 *
		-	-	68,000	68,000
Fund Total: Health Benefits Fund		7,889,822	8,810,354	8,527,433	9,155,616

610 - Health Benefits Fund

2024 Budget Justification Worksheet

G/L Account Number	Transaction	Total
Account: 5515 - Life Insurance Premiums	Accident Coverage	11,247
	Supplemental Life/Spouse/Family	152,860
	Universal Life	42,840
Account: 6195 - Miscellaneous Contractual Services	IPBC Admin, COBRA, EAP, FSA Administrative Fees	20,040
	RHS Annual PCORI Fees	1,000
Account: 7550 - Miscellaneous Expenses	Health Insurance Opt-Out	68,000

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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

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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.

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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.

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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.

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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.

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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.

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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.

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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 within the geographic boundaries of the reporting government. The amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction.

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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.

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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.



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