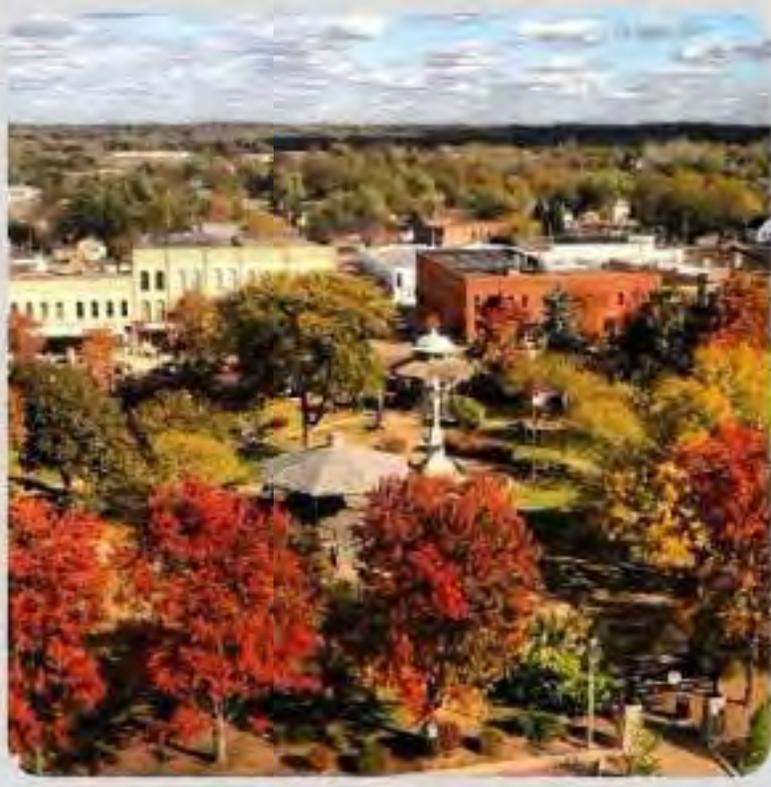


THE CITY OF  
**WOODSTOCK**  
*Illinois*



*"True to its past...  
Confident of its future."*

**FY 15/16 Budget**



**City of Woodstock**  
**Office of the City Manager**

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citymanager@woodstockil.gov  
www.woodstockil.gov

121 W. Calhoun Street  
Woodstock, Illinois 60098

Roscoe C. Stelford III  
City Manager

March 14, 2015

Mayor Brian Sager, City Council Members and  
Citizens of Woodstock  
City of Woodstock  
Woodstock City Hall  
121 W. Calhoun Street  
Woodstock, IL 60098

**FY15/16 Budget Transmittal**  
**City Manager's Budget Message**

Honorable Mayor, City Council Members and Citizens of Woodstock:

Consistent with the reporting and submittal requirements as set forth by the State of Illinois, transmitted herewith for your consideration is the proposed budget for the City of Woodstock for FY15/16, effective May 1, 2015 through April 30, 2016. In addition to complying with Illinois Compiled Statutes, the accompanying document was prepared in conformance with the applicable provisions as outlined within the Woodstock City Code, as well as generally accepted accounting principles as established by the Governmental Accounting Standards Board.

**OVERVIEW**

***“I worked with Democrats and Republicans to cut a trillion dollars out of our discretionary domestic budget. That’s the largest cut in the discretionary domestic budget since Dwight Eisenhower.” – Barack Obama, President, United States of America***

I am extremely pleased to submit for your consideration a BALANCED spending plan for the 2015/2016 fiscal year. The proposed FY15/16 Budget represents my second submittal serving in the capacity of City Manager and my fifteenth budget overall prepared on behalf of the City of Woodstock. Based on the City’s significant accomplishments in FY14/15, the City stands in a great position to maximize its opportunities for the new budget year.

All of the various achievements highlighted throughout this document have been accomplished utilizing the very essence of teamwork and cooperation. The Mayor and City Council continue to provide crucial leadership and vision, which results in clear direction for developing programs and projects that move our community forward. The Department Directors are charged with designing and implementing the programs and monitoring the numerous projects, as well as supplementing the various issues with their own expertise. And of course, the Supervisors and front-line staff execute the vision and provide the multitude of services required by our residents. It continues to be my privilege to lead such an extraordinary workforce. The submittal of a BALANCED operating budget for FY15/16 is only made possible by the determination and resolve of the aforementioned team of professionals, headed by the dedicated, devoted, and knowledgeable group of Department Directors, experienced and seasoned Supervisors, and consistently demonstrated day-to-day by the City's remarkable workforce.

The FY15/16 Budget instructions provided to each department continued to highlight the importance of maintaining a balance between moving towards the overall goals and priorities established by the City Council, while recognizing that the achievement of these same objectives must be accomplished in the context of offering some form of property tax relief to the residents and limited growth in other economically-dependent revenues. By far, the most important financial goal for the FY15/16 Budget remains the City's dedication to the aforementioned BALANCED operating budget.

In accordance with the City Council's highest priorities, the FY15/16 Budget has been developed with a commitment to maintaining or even reducing the City's total property tax levy. Specifically, while a variety of costs are expected to incur unavoidable inflationary increases and some expenditures are expected to increase at a rate that significantly outpaces inflation, the FY15/16 Budget has been founded on forgoing the 1.5% inflationary increase provided through the Property Tax Extension Limitation Law (PTELL). A special meeting may need to be conducted in March/April, once the final figures have been released by the County Clerk, to adopt the required Ordinance that would abate any aforementioned increases.

The FY15/16 Budget, as presented, includes a proposed increase to total expenditures of \$2,275,000 or 7.7%. Total expenditures still remain over \$7.5 million LESS than the City's highest level of authorized expenditures approved in FY08/09. The proposed increase in expenditures has been significantly impacted by the pass through of collections for residential refuse hauling to MDC. Total expenditures increased by \$1,031,500 and have been offset by a corresponding revenue account. By authorizing the Finance Department to collect these payments, the City Council was able to obtain a freeze for the totter service price and a \$0.10 increase to stickers for the next two years. Excluding this increase impacting contractual services, capital outlay is expected to again, for the second consecutive year, experience the largest dollar increase (\$805,600), as the City continues to take advantage of very favorable market conditions for capital improvements, expanded grant funding to offset costs, and focuses on a number of infrastructure needs including a legal settlement to complete public infrastructure improvements in the Apple Creek subdivision.

On a positive note, the City remains well positioned to respond to future challenges even in light of the limited economic recovery, and has sufficient fund reserves to address unforeseen financial emergencies. The City will need to remain focused on balancing the costs for providing our core services to the community with the benefits derived from identifying and implementing new services and of course funding the associated increases in costs.

## **BUDGET FRAMEWORK**

***“Every family in America knows they have to do a budget. Every small business in America knows they have to do a budget. Every local government, every state, knows they have to do a budget.” – John Boehner, Speaker, House of Representatives***

The City of Woodstock’s budget document for FY15/16 serves as the principal fiscal, programmatic, and policy information source. The budget is organized to provide Citywide information at levels of increasing detail. Within this comprehensive operational and capital spending plan, the City’s budget decisions, financial information, program recommendations, and service delivery are presented in a structured, uniform format to conform and mirror the City’s 2020 Vision Statement for the community.

It is the intention of the City Administration to make the budget as easily understandable as possible. This task is exceedingly difficult when considering the hundreds of programs to be delivered and the millions of dollars that are proposed to be received and expended. Consequently, a brief explanation on the organization of the budget is included to assist in the review of the FY15/16 Budget.

The FY15/16 Budget incorporates the City Council’s proposed modifications to provide a more succinct and concise document, while still being detailed enough to critically evaluate the programs and associated costs. The Introductory Section provides a summary of the City’s operations, including the community’s history, budgetary process and a global overview of the organization’s finances.

Each Budget Activity is then broken out separately and includes a brief introductory narrative identifying the responsibilities for the associated Department or Fund. This is followed by a departmental organizational chart, where applicable, as well as a “snapshot” of the accompanying budget which graphically illustrates historic staffing levels and historic expenditure amounts.

The FY15/16 Budget incorporates goals, objectives, and strategies with an emphasis on programs and services that have been specifically identified as priorities within the 2020 Vision Statement. Therefore, the subsequent narratives within each of the respective budget activities include the corresponding program accomplishments completed in FY14/15. In addition, goals and objectives for the Department/Division, where applicable, and narratives of proposed programs and services that support the Department/Divisions’ strategic goals and objectives have also been included for the proposed FY15/16 Budget. Each section concludes with line-item narratives explaining in detail the estimated revenues and proposed expenditures.

It is important to note that the budget process does not assume automatic inflationary increases. Instead each account is critically evaluated and reviewed based upon the program dollars required to meet the specific needs outlined in the upcoming fiscal year. The budget deliberation process outlined above offers the City Council and the community the opportunity to understand and participate in the choices the City must make in order to allocate the limited financial resources available to provide the many necessary services and enhance the quality of life for all residents.

### **FY14/15 ACCOMPLISHMENTS**

***“For an economy built to last we must invest in what will fuel us for generations to come. This is our history - from the Transcontinental Railroad to the Hoover Dam, to the dredging of our ports and building of our most historic bridges - our American ancestors prioritized growth and investment in our nation's infrastructure.” – Cory Booker, Senator, United States Senate***

The City's focus continues to be on economic development and taking advantage of the area's improving economic conditions. Outreach efforts were enhanced by initiating forums for the community's retailers and industrial/manufacturers to determine challenges impacting their respective operations. To further enhance our economic development efforts, the Department of Community and Economic Development was reorganized and separated. Economic Development personnel will now be able to focus solely on recruiting, retaining and expanding businesses on behalf of the City of Woodstock. Moreover, the City was recognized by the Chamber of Commerce as the "Industry of the Year" to acknowledge the improvements in the business environment and the City's laser focus on business expansion. The City collaborated with the City of Harvard and McHenry County to submit a joint application for an enterprise zone. If approved, this would be the first enterprise zone authorized in McHenry County. Additional funding was also identified midyear to support efforts to rebrand the City of Woodstock and begin marketing the community to attract visitors, residents and new businesses.

The City continued its stabilization efforts for the Old Courthouse installing a new roof and completing the rehabilitation of the dome to address the highest-priority structural improvements for this facility. The City Council reviewed the responses to the RFP and has initiated a Technical Assistance Panel (TAP) with Urban Land Institute (ULI) to identify the next steps for the proper rehabilitation and revitalization of this prominent landmark on the Square. In addition, the City's dedication to historic preservation was recognized by the White House designating Woodstock as a Preserve America Community.



For the third consecutive year, the City was able to generate direct savings for our residents. Most notably, the City Council authorized a refuse contract extension, which froze existing rates for the next two years and allowed residents to dispose of one bulk item per week for free through the existing toter program. In addition, the City was able to maintain the existing sticker program for our seniors and small families. Furthermore, the Finance Department initiated a current refunding that generated \$386,700 in net present value savings, reducing the City's debt service costs.

As expected, the General Corporate Fund, the City's main operating fund, will end FY14/15 with total revenues providing sufficient resources to meet the combined total expenditures and required

operating transfers. Specifically, total revenues in the General Fund are projected to end FY14/15 exceeding the budget amount by \$196,400 or 2.0% with sales taxes, video gaming revenue, and building permits leading the way to attain this positive year-end result.

More importantly, the General Corporate Fund's expenditures are projected to end FY14/15 falling below the budget amount by (\$129,700) or (2.8%). This is a significant accomplishment considering the projected amount includes \$80,000 for community marketing in response to Council direction, which was not incorporated within the original FY14/15 Budget. However, this is also based on paying the significant increase in roadway salt costs from the City's MFT Fund. As a result, the City Administration is again proposing to increase the year-end transfer provided to the General – CIP Fund to compensate for the decline in development-related revenues and to provide additional funding for the City's comprehensive capital improvement program.

Even in light of the many challenges faced by the City and the dark shadow cast by the State's ongoing financial crisis, the City Administration was able to further the goals & objectives of the Vision 2020 Plan as evidenced by the FY14/15 accomplishments identified below:

- FY14/15 is projected to again end the year with a balanced operating budget, even in light of an additional \$300,000 in costs for the purchase of roadway salt;
- The City has been able to attract several new businesses into filling a number of larger vacant industrial spaces;
- The State initiated construction to expand Route 14, which will ultimately enhance the City's economic development efforts;
- Intergovernmental cooperation continues with a joint application filed with the City of Harvard to try and secure the first enterprise zone in McHenry County;
- ULI's Technical Assistance Panel will provide recommendations for the future of the Old Courthouse and Sheriff's House;
- Received a first place finish in the Illinois Traffic Safety Challenge;
- Initiated quarterly Manufacturers' Forums to open lines of communication and better understand the needs of the City's manufacturers;
- Completed negotiations with Local 150 to extend the Collective Bargaining Agreement, which included merit-based promotional opportunities;
- Woodstock was recognized as a Preserve America Community by the White House;
- The inaugural Summer in the Park celebration was successfully conducted in July with various support provided by all of the City's departments;
- Implemented a number of modifications to the City's health insurance benefits to lower employer costs and increase cost sharing with the covered employees;
- Approved two lease agreements filling the restaurant space in the Old Courthouse and Train Depot to provide additional dining and retail options in the downtown;
- Achieved 100% compliance with all federal and state regulations for water and wastewater treatment in 2014;
- The City's main website will be redesigned and a new dedicated website targeting economic development created;
- Invested over \$1 million in annual resurfacing and pavement maintenance to enhance/repair existing transportation infrastructure;
- Hired two supervisors in Public Works and reorganized the City's Fleet Maintenance and Parks/Facility Management;
- Developed a multi-agency agreement to facilitate the extension of the Route 14 bike path to Lake Avenue; and
- Conducted another successful season of the Woodstock City Band (the 130<sup>th</sup>).

Total revenues for all funds are expected to end the year exceeding the budget amount, reporting \$29,480,200 for FY14/15, \$839,100 or 2.9% ahead of the budget amount. However, this information as presented is inherently misleading since it includes the collections for residential refuse (\$610,000) authorized midyear. Also, expenditures continue to be scrutinized and closely monitored resulting in projected expenditures exceeding the FY14/15 Budget by \$785,100 or 2.7%; however, this also includes \$597,000 in unbudgeted residential refuse expenditures. This is a significant achievement considering the higher than anticipated salt costs, the inclusion of funding for City marketing endeavors and significantly higher costs for repairs of the Old Courthouse roof.

### **FISCAL OUTLOOK**

***“Entrepreneurs and their small enterprises are responsible for almost all the economic growth in the United States.” – Ronald Reagan, President, United States of America***

The US economy appears to be strengthening and a number of economic indicators are exhibiting favorable trends. The national unemployment rate has been improving, falling to 5.5%, the upper range that Fed policy makers will consider to determine full employment. Furthermore, the Labor Department reported 5 million job openings at the end of January, the highest number of available positions since January, 2001. However, the growth in new jobs still fails to address the stagnant wage growth and the number of underemployed or those that have given up on finding work. The workforce participation rate remains at extremely low levels not realized since the 1970s. In addition, consumer confidence faltered, falling from the revised 103.8 in January to 96.4 at the end of February. This indicator is crucial for the economy to remain on track and continue to grow.

On a positive note, inflation remains well in check, reporting a decrease of -0.1% ended January, 2015. The inflation rate fell for the third consecutive month as gas prices declined (falling 35.4% over the last 12 months) and food prices held steady. This has allowed the Federal Reserve Bank to hold interest rates at historic lows for an extended period of time. New residential construction also increased in 2014, with the US Census reporting a 7.1% increase in new housing starts in December, 2014. An improving or stabilized residential housing market would allow for future increases to local building activity and a corresponding increase in development-related revenues.

As a result, the assumptions used to develop the FY15/16 Budget have been formulated utilizing a conservative approach that forecasts limited growth for the City's economically-driven revenue sources. Limiting growth in expenditures will also be challenging in the upcoming fiscal year in certain areas as some commodities are expected to experience rising costs, and health insurance costs continue to outpace the normal inflationary rates.

### **FY15/16 BUDGET PROPOSAL**

***“While the State tightens its belt, so too must local governments and transportation agencies. The amount of money transferred to local governments has grown 42 percent over the past decade. The State currently transfers \$6 billion every year to local governments. Those governments are currently sitting on more than \$15 billion in cash reserves.” Bruce Rauner, Governor, Illinois***

The FY15/16 Budget document proposes total revenues of \$31,409,800, which represents an INCREASE of \$2,768,700 or 9.7% compared to the prior year. However, in comparison to the FY15/16 projected amounts, the increase is \$1,929,600 or 6.5%. The proposed increase in revenues is being impacted by the inclusion of \$1,045,000 in new revenues for refuse sales within the Environmental Management Fund. Most importantly, the City Administration is again proposing within the FY15/16 Budget for the fourth consecutive year an abatement of the inflationary increase (i.e., 1.5% for FY15/16) allowed by the Property Tax Extension Limitation Law (PTELL). This proposal will continue to provide a limited form of property-tax relief for the residents considering the City represents less than 17% of the total property tax bill.

The State of Illinois still remains in a precarious financial condition, with the Comptroller reporting \$6.5 billion in unpaid bills still outstanding as of today. To make matters worse, the temporary income tax increase passed in 2011 has expired at the end of 2014, leaving a sizeable \$1.6 billion dollar gap in the State’s annual budget. The Governor has proposed a significant reduction to the historical formula utilized to determine the local government portion of State-shared revenues, with the State retaining a larger share to address its fiscal difficulties. Without reform to the State’s main cost drivers, the partial remedy proposed by the Governor would need to continue to be expanded each year until the local government share of revenues have been entirely depleted. Unfortunately, the City has little flexibility beyond reducing services to adjust for this loss in revenues.

The City’s proposed FY15/16 Budget has again been founded on the composition and existing formulas for State-shared revenues remaining consistent based on current distributions throughout the fiscal year. The City currently receives sales, income, replacement and motor fuel taxes from the State of Illinois. In total, State-shared revenues are expected to account for over \$7.5 million in revenues and should increase for the fifth consecutive year, specifically, an increase of \$272,600 or 3.8% when compared with the prior year’s budget, but only an even more modest \$136,700 or 1.9% increase versus the FY14/15 projected amounts. On the bright side, development-related revenues are also dramatically improving, even though they still remain well below pre-recession levels.

For the upcoming fiscal year, the City Administration is proposing a spending plan that includes expenditures of \$31,813,100, an increase of \$2,275,000 or 7.7% compared with the FY14/15 Budget. This increase has been highly impacted by the inclusion of residential refuse billing, accounting for \$1,031,500 of this increase or almost half. From an operations standpoint, total revenues are again expected to match total expenditures for FY15/16. Capital outlay expenditures are expected to account for a significant majority of this increase, rising by \$805,600 or 20.6%. In addition to maintaining an aggressive street resurfacing program, a number of major construction projects are scheduled for the upcoming budget year. Several of these projects will be offset by the anticipated receipt of grant revenues, including storm sewer improvements on Zimmerman Road and the construction of new sidewalk funded by a Safe Routes to School grant.

While it may appear total citywide expenditures exceed total citywide revenues, the FY15/16 Budget is again proposing to utilize available revenues received in prior years that are currently being reported within the City's fund balance to maintain an aggressive capital improvement program and take advantage of a favorable capital market.

The City Administration has proposed to permanently remove the unfunded but authorized positions (i.e., 29.0 FTEs) from the FY15/16 Budget. This continues to generate over \$1.5 million in budgetary savings for the upcoming fiscal year. Moreover, one part-time position is proposed to change to full-time status at the Library with a corresponding reduction of a part-time position to limited part-time. With the exception of the Library, no new positions have been incorporated within the FY15/16 Budget. In response to Governor Rauner's recommendation to reduce State-shared revenues provided to local governments, a proposal that would reduce funding to the General Fund by \$1.2 million in FY15/16, the City Administration implemented a hiring freeze. Five positions currently remain unfilled until a final outcome can be determined concerning the future of the historic distribution formula.



Even in light of the State's significant financial deficit, transportation must remain on the City's radar for FY15/16. The City continues to benefit from shared regional priorities and intergovernmental cooperation. The ongoing improvements on US Route 14 will have significant benefits to the City's economic development efforts. In addition, eventual passage of a Capital Bill by the State of Illinois may still be possible. The City must continue to be proactive and position itself in the best possible manner to achieve funding for Route 47. The

eventual expansion of these strategic arterials will significantly expand the number of potential properties suitable for development, and provide improved access to the hospital and other prominent businesses, while addressing the residents' concerns regarding congestion, public safety and quality of life. The City will continue to work with impacted businesses and residents to forward project updates and build support.

Moreover, the future for the Old Courthouse and Sheriff's House will be impacted by the recommendations forwarded by the TAP. The City Council will need to review the limited resources available in the TIF and the possibilities for private development to determine the best course of action for this historical landmark. Additional funding has been provided by the McHenry County Community Foundation to conduct further studies and focus groups to assist with gathering information.

The theme for the development of the FY15/16 Budget is consistent with prior years, to ultimately propose a budget that focuses on outcomes using the City's 2020 Vision Statement to serve as the foundation. The goals and objectives developed in previous years for the various departments serve

as the medium to reach the overall vision for the community. Many of the proposed projects and programs support more than a single vision, which is consistent with the City Administration's philosophy and approach to leverage both efforts and funding. Each Department has carefully reviewed the 2020 Vision Statement in conjunction with developing their individual operation's budget requests.

Although ALL operating budgets for FY15/16 continue with the City's ongoing financial self-restraint, certain unavoidable increases have been incorporated within the context of the proposed budget. The following list has been provided that includes the highlights of major new programs or existing service modifications that are proposed within the framework of the FY15/16 Budget.

- Marketing materials will need to be developed and distributed if the City receives favorable consideration for an Enterprise Zone;
- Lobby and educate the General Assembly regarding the importance of investing in local government;
- For the fourth consecutive year, the FY15/16 Budget again proposes \$1.0 million in funding for various transportation improvements that will benefit the City's local roadways;
- Develop a strategic plan and marketing initiatives for the downtown and Citywide utilizing the assistance of Business Districts Inc.
- Assist the City Council in developing a strategy for the renovation and redevelopment of the Old Courthouse and Sheriff's House;
- Develop and implement a distressed housing program;
- Finalize the City's Economic Development Plan with the ED commission and City Council;
- Design, implement and incorporate a new website for the Opera House;
- The City Administration will explore a partnership with WFRD to enhance the community's code enforcement efforts;
- Research less than lethal use of force options;
- Continue the development of the Route 47 initiative in partnership with the Chamber of Commerce;
- Increase visibility on the Square via foot patrols, bike patrols and Community Service Officers;
- Funding is proposed to begin the process to complete a Special Census to increase State-shared revenues and possibly reach Home Rule status;
- Transition employee performance reviews to utilize a better system and train management team members;
- Implement new Financial/HR software to increase efficiencies and staff effectiveness;
- Install new perimeter lighting throughout the downtown;
- Renovate and upgrade the front entry of the Library incorporating public art funded through grants;
- Renegotiate annexation agreements to reflect current economic realities;
- Employee contributions will continue to increase as the workforce moves toward present marketplace trends;
- A number of capital projects have been incorporated within the FY15/16 Budget in various funds that are contingent on the award of grant funds;
- Installation of a citywide fiber optics network in partnership with District 200, McHenry County, MCETSB and MCC will interconnect the City's facilities; and
- Begin negotiations for an extension to the current bargaining agreement with the Fraternal Order of Police.

Similar to previous years, the proposed budget may need to be revisited again mid-year if the State modifies the historical revenue-sharing formulas resulting in reductions to revenues.

**CONCLUSION**

***“Due to budget cuts the light at the end of the tunnel has been turned off.” — Aaron Paul, American Actor***

As mentioned at the onset, the FY15/16 Budget, as submitted, represents a BALANCED spending plan. Sufficient operating revenues have been identified to fund the corresponding amounts proposed for operating expenditures. In addition, the proposed FY15/16 Budget includes forgoing for the fourth consecutive year the increase in property tax revenues provided for by PTELL (i.e., 1.5% for FY15/16). Unfortunately, equalized assessed values are again expected to decline and will result in an inherent increase to the property tax rate calculated by the County Clerk for all taxing bodies.

As stated at the outset of this letter, the preparation of this document could not be made possible without the dedication and commitment provided by all of the Department Directors and the City’s entire workforce. Due to their efforts, the City is able to meet the goals and objectives outlined in an efficient, cost-effective manner, while still providing the highest levels of customer service to Woodstock residents. They have my sincere appreciation for all of their efforts not only with the creation of this document, but more importantly, their numerous accomplishments and exceptional customer service provided to our community each and every day.

As the State determines the eventual solution to its fiscal challenges, the City’s ability to identify our priorities, persistent efforts to consolidate services, collaboration with other communities, and preservation of fund reserves has served the residents well. The ongoing teamwork and cooperation between the City Council, City Administration, our dedicated workforce and the residents has accounted for the City’s past successes and will allow us to overcome any future challenges.

Sincerely,

CITY OF WOODSTOCK



Roscoe C. Stelford III  
City Manager

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### BUDGET TRANSMITTAL LETTER

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THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Introduction

## Members of the City Council

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Dr. Brian Sager, Mayor

Councilwoman Julie Dillon  
Councilwoman Maureen Larson  
Councilman Mark Saladin  
Councilman Joseph Starzynski  
Councilman RB Thompson  
Councilman Michael Turner

Arleen Quinn, City Clerk

## Department Directors & Primary Administrators

---

Roscoe C. Stelford III  
City Manager

Paul N. Christensen  
Finance Director

Cort Carlson, Economic Development Director  
Anne George, Wastewater Superintendent  
James Kastner, Planning and Zoning Administrator  
John Lieb, Deputy Chief of Police  
Robert Lowen, Chief of Police  
Mark Miller, Streets/Fleet Maintenance Superintendent  
Joseph Napolitano, Building & Zoning Director  
Ernie Nelson, Parks & Facilities Superintendent  
Shawn Parker, Sewer & Water Maintenance Superintendent  
Paul Ruscko, Public Works Director  
John H. Scharres, Opera House Director  
Deborah Schober, Human Resources Director  
Will Smith, Water Superintendent  
Nick Weber, Library Director  
Jeff Van Landuyt, Assistant Public Works Director  
J. David Zinnen, Recreation Director

## History of Woodstock

---

Woodstock was established in 1844 when the site owned by Alvin Judd in the center of McHenry County was selected for the new county seat. Judd prepared a plat that included a two-acre public square with streets surrounding it and the new town was called Centerville. A small wood courthouse was constructed in the center of the square. In 1845, Joel Johnson was given the honor of renaming the settlement. He chose the name Woodstock after his Vermont birthplace. In June of 1852, Woodstock was officially incorporated as a village.

In 1855, the Chicago, St. Paul & Fond du Lac Railroad (later became the Chicago & Northwestern) was constructed as far as Woodstock. Prior to that, transportation had been over roads that for much of the year were impassible.

In 1857, a new courthouse was constructed on Johnson Street. Woodstock citizens purchased the ground for it and donated it to McHenry County in exchange for the land in the center of the square which was to be used as a park in perpetuity.

Woodstock experienced many fires including one on the southwest side of the square on the same day as the Great Chicago Fire. In almost every case, new substantial brick structures replaced the original wood buildings.

Woodstock residents voted to adopt a city form of government in 1873 but another 17 years passed before Woodstock actually had a city hall. The city hall housed city offices, a public library, a fire department and the Opera House which hosted performers ranging from local students and theater companies to nationally-known celebrities.

In 1896, City officials offered an empty factory building to the Oliver Typewriter Company for the production of typewriters, which were eventually sold around the world. The Oliver factory later became Autolite and then Woodstock Die Cast. At its peak, over 2000 people were employed at the factory. In 1910, the Emerson Typewriter Company, which soon after became Woodstock Typewriter, began producing typewriters in Woodstock also and the town was nicknamed "Typewriter City."

In 1972, McHenry County moved its facilities from the square to the new county courthouse on the north end of town and the City acquired the vacated county annex building, originally Central School. In 1974, the City offices were moved into the remodeled City Hall and the restoration of the Opera House began.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Woodstock  
Illinois**

For the Fiscal Year Beginning

**May 1, 2014**

A handwritten signature in black ink, which appears to read "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to the City of Woodstock, Illinois for its annual budget for the fiscal year beginning May 1, 2014. In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City of Woodstock has received this award for the last thirteen years.

It should be noted that out of 2,731 municipal governments located in Illinois, only 79 or 2.9% currently receive this prestigious award. Throughout the United States, the Budget Awards Program awarded 873 municipal governments, which represented 2.7% of all municipal governments.

## Budget Process Summary

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### **Budget Process Overview**

Budget preparation allows departments the opportunity to set goals and objectives and the means for accomplishing them. While the budget is not adopted by the City Council until April, the process begins in August with the preparation of the annual tax levy, which will be used to fund many of the current year programs, along with the five-year Capital Improvement Program document.

### **Budget Roles and Responsibilities**

Every employee plays a role in budgeting, be it formulation, preparation, implementation, administration, or evaluation. Ultimately the Department Director, through the City Manager, is accountable to the City Council and to the residents of Woodstock for the performance of departments in meeting goals and objectives as they are laid out in this budget document.

### **Capital Improvement Plan**

The Capital Improvement Program (CIP) is an integral part of the budget process and is designed to achieve two fundamental objectives: First, to identify the major capital needs of the City over the planning period; and, second, to prioritize and begin planning, both financially and otherwise, via the application of a uniform and objective CIP process, for the scheduled implementation of these improvements.

A capital expenditure is defined as any project that will have a useful life longer than one year and its value is greater than \$10,000. This plan grades each project using a unified and objective system that identifies the most important projects.

### **Budgetary Controls**

Without the proper internal financial controls, the budget document will not serve its role as a guidance tool for City programs and projects. Therefore the Finance Department prepares monthly reports which are reviewed by each department. In addition, quarterly investment and operational reports are submitted to the City Council. Deviations from budgetary amounts are discussed in this document and when necessary, solutions are presented.

### **Budget Amendment Process**

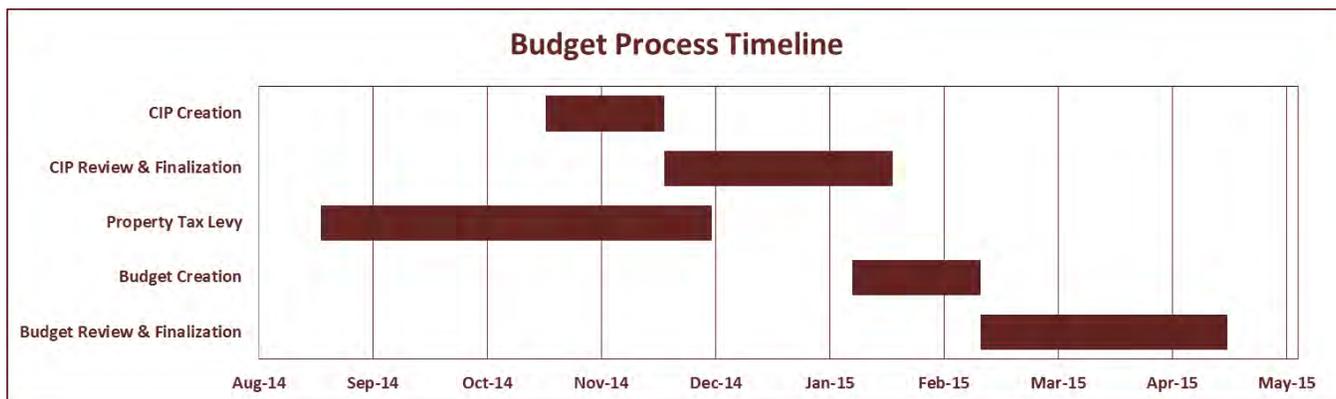
While budgets are prepared at the line item level, no budget amendment is required unless total expenditures exceed the total fund amount with the exception of the General Fund. In the General Fund, a budget amendment would be required if expenditures exceed the budgeted amount at the department level.

### **Preparation to Achieve the Governmental Finance Officers Association (GFOA) Budget Award**

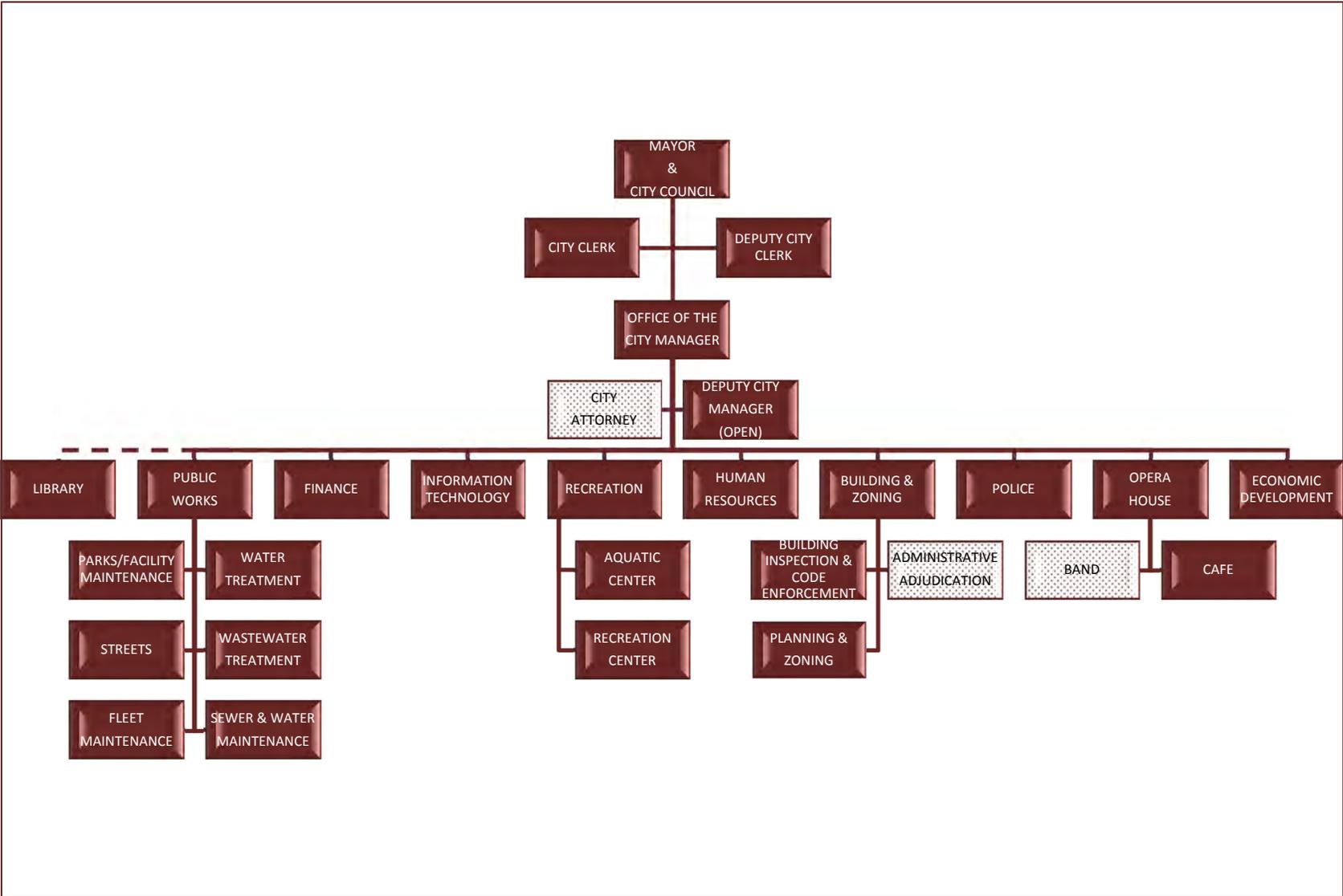
For the last 13 years the City has received the GFOA's Distinguished Budget Presentation Award and is committed to preparing a budget that will continue to meet the award's standards. This award is given to budgets that meet the highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting .

## Budget Process Summary (Timeline)

August 18, 2014	Actuary Study Started to determine Police Pension Levy
October 8, 2014	City Manager Distributes CIP instructions to Department Directors.
November 4, 2014	Presentation of resolution formally estimating the dollar amount for the 2014 property taxes, received in 2015.
November 19, 2014	Department Directors submit completed CIP project Request Forms and Status Updates to City Manager.
December 2, 2014	Adoption of property tax levy for calendar year 2013
January 9, 2015	City Manager distributes worksheet and instructions for budget preparation to Department Directors.
January 21, 2015	Completed 5-year CIP program submitted to City Council.
February 13, 2015	Department Directors submit completed preliminary Budget(s) to City Manager.
February 13-27, 2015	City Manager and Finance Department review budgets with respective Department Directors and determine departmental budget amounts.
March 2-13, 2015	Final preparation of FY15/16 Budget Document.
March 17, 2015	Transmit FY15/16 Budget to City Council.
TBD	Special City Council Meeting to Consider Property Tax Levy Abatement (if Necessary).
April 7, 2015	Public Hearing on FY15/16 Budget.
April 13, 2015	City Council Budget Workshop.
April 21, 2015	City Council adopts FY15/16 Budget.



# CITY OF WOODSTOCK ORGANIZATIONAL CHART



**FY2015/2016**

# Personnel Summary

FISCAL YEAR STAFFING COMPARISON BY DEPARTMENT						
IN POSITIONS AND FULL-TIME EQUIVALENTS (FTE) FOR FT AND PT POSITIONS ONLY (no seasonal/LPT numbers incorporated before final totals at bottom)						
DEPARTMENTS	FY11/12 APPROVED FTEs	FY12/13 APPROVED FTEs	FY13/14 APPROVED FTEs	FY14/15 APPROVED FTEs	FY15/16 PROPOSED FTEs	+(-)
<b>General Government:</b>						
Administrative Adjudication	0.5	0.5	0.5	0.5	0.0	(0.5)
Building and Zoning	0.0	0.0	0.0	0.0	7.0	7.0
City Hall	1.0	1.0	1.0	1.0	0.0	(1.0)
City Manager's Office	3.0	3.0	3.0	5.5	6.0	0.5
Economic Development (was Comm & Econ Devt)	9.5	9.5	9.5	9.5	2.0	(7.5)
Finance	6.5	6.5	6.5	5.5	5.0	(0.5)
Human Resources	3.0	3.0	3.0	3.0	2.0	(1.0)
<b>Total General Government</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>	<b>25.0</b>	<b>22.0</b>	<b>(3.0)</b>
<b>Culture &amp; Recreation:</b>						
Library	14.5	14.0	14.0	14.5	14.5	0.0
Opera House/Performing Arts	6.0	6.0	6.0	6.0	6.0	0.0
Recreation	4.0	5.0	7.5	8.0	8.0	**
Recreation Center	0.5	-	-	-	-	*
Recreation/Aquatic Center	0.5	-	-	-	-	*
<b>Total Culture &amp; Recreation</b>	<b>25.5</b>	<b>25.0</b>	<b>27.5</b>	<b>28.5</b>	<b>28.5</b>	<b>0.0</b>
<b>Public Safety:</b>						
Police	57.0	57.5	57.5	57.5	51.5	** (6.0)
<b>Public Works:</b>						
Administration	4.5	4.5	4.5	4.5	4.0	(0.5)
Fleet Maintenance	3.0	3.0	3.0	3.0	3.0	0.0
Parks (& Facilities starting FY14/15)	11.5	11.0	11.0	11.0	10.0	(1.0)
Parks/Streets (shared)	-	3.0	3.0	3.0	3.0	0.0
Sewer & Water Maintenance	12.0	12.0	12.0	12.0	9.0	(3.0)
Streets	15.5	13.0	13.0	13.0	10.0	(3.0)
Wastewater Treatment	7.5	7.5	7.5	7.5	6.0	(1.5)
Water Treatment	6.0	6.0	6.0	6.0	5.0	(1.0)
<b>Total Public Works</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>	<b>50.0</b>	<b>(10.0)</b>
<b>Total Authorized FTEs</b>	<b>166.0</b>	<b>166.0</b>	<b>168.5</b>	<b>171.0</b>	<b>152.0</b>	<b>** (19.0)</b>
<b>Authorized Full-Time Positions</b>	<b>154.0</b>	<b>157.0</b>	<b>156.0</b>	<b>158.0</b>	<b>143.0</b>	<b>** (15.0)</b>
<b>Authorized Part-Time Positions</b>	<b>22.0</b>	<b>19.0</b>	<b>25.0</b>	<b>27.0</b>	<b>18.0</b>	<b>** (9.0)</b>
<b>Total Authorized FT &amp; PT Positions</b>	<b>176.0</b>	<b>176.0</b>	<b>181.0</b>	<b>185.0</b>	<b>161.0</b>	<b>*** (24.0)</b>
<b>LPT, Seasonal Positions</b>	<b>138.0</b>	<b>141.0</b>	<b>247.0</b>	<b>247.0</b>	<b>242.0</b>	<b>** (5.0)</b>
<b>Total Authorized Positions (FT, PT, LPT, Seasonal)</b>	<b>314.0</b>	<b>317.0</b>	<b>428.0</b>	<b>432.0</b>	<b>403.0</b>	<b>*** (29.0)</b>
<b>**** Funded Full-Time Positions/FTEs (1.0 FTE)</b>	<b>135.5</b>	<b>139.0</b>	<b>141.0</b>	<b>142.5</b>	<b>143.0</b>	<b>** 0.5</b>
<b>Funded Part-Time Positions/FTEs (0.5 FTE)</b>	<b>8.5</b>	<b>6.5</b>	<b>9.0</b>	<b>10.5</b>	<b>9.0</b>	<b>** (1.5)</b>
<b>Total Funded FT &amp; PT Positions</b>	<b>144.0</b>	<b>145.5</b>	<b>150.0</b>	<b>153.0</b>	<b>152.0</b>	<b>*** (1.0)</b>
<b>Funded LPT, Seasonal /FTEs (0.5 FTE)</b>	<b>105.0</b>	<b>104.0</b>	<b>117.5</b>	<b>119.0</b>	<b>121.0</b>	<b>** 2.0</b>
<b>Total Funded Positions/FTEs</b>	<b>249.0</b>	<b>249.5</b>	<b>267.5</b>	<b>272.0</b>	<b>273.0</b>	<b>*** 1.0</b>

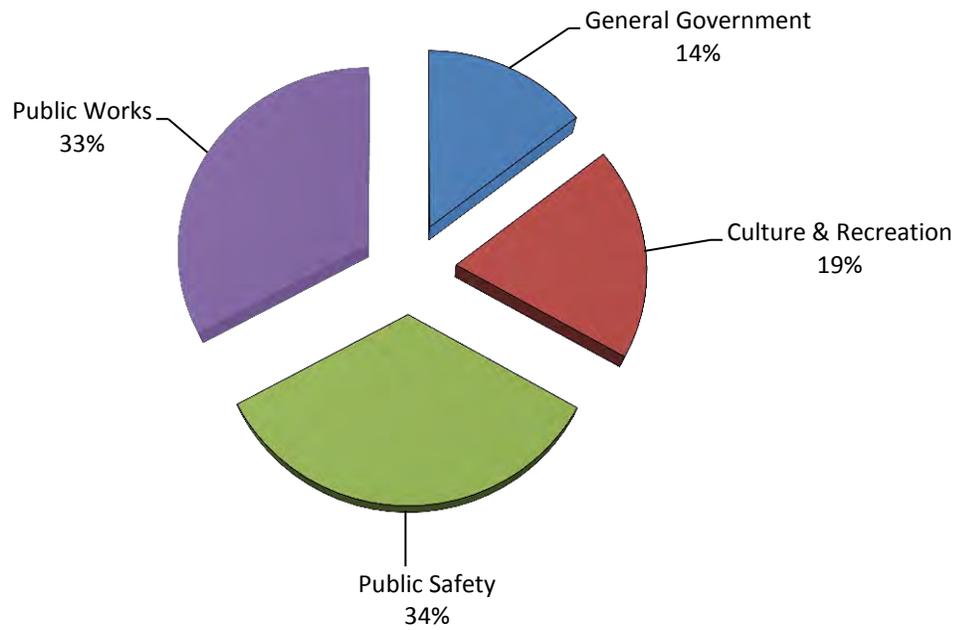
\* Effective FY12/13 - The Recreation Center and Aquatic Center Full-Time and Part-Time Employees have been included within Recreation.

\*\* Both the FY12/13 & FY13/14 Budgets eliminated some inconsistencies discovered in the categorization of and/or inclusion of certain positions.

\*\*\* The total number of authorized positions for FY15/16 was decreased by 29 due to the removal of 15 FT, 9 PT, and 5 LPT, Seasonal vacant and unfunded positions from the City roster.

\*\*\*\* As of FY12/13, this is a new section that includes the authorized positions that are actually funded in the applicable budget year. The difference between total authorized positions and total funded positions demonstrates fiscal responsibility in not filling authorized positions. Since all vacant and unfunded positions were removed for FY15/16, this difference is presently 0.

## FY15/16 Proposed Staffing By Municipal Division



## Overview - All Funds

	FY13/14	FY14/15		FY15/16
	Actual	Budget	Projected	Budget
<b>Financial Sources:</b>				
Property Taxes	\$ 9,862,804	\$ 9,982,700	\$ 9,900,000	\$ 9,981,000
Replacement Taxes	287,144	255,000	261,000	261,000
Sales Taxes	3,480,003	3,493,000	3,595,000	3,678,600
Telecommunications Taxes	670,392	740,000	618,000	630,000
Income Taxes	2,856,414	2,863,000	2,860,900	2,932,000
Hotel/Motel Taxes	75,276	72,000	72,000	72,000
MFT Allotment	639,841	613,000	643,000	625,000
Impact Fees	623,257	513,000	645,900	855,000
Fines & Fees	1,108,023	1,107,700	1,076,000	1,110,700
Licenses & Permits	187,598	173,000	213,700	196,500
Restricted Revenues	-	-	-	-
Water & Sewer Sales	4,423,660	4,589,000	4,545,800	4,770,300
Charges for Services	1,195,130	1,294,900	1,874,300	2,344,900
Intergovernmental Revenues	952,945	864,200	1,046,900	1,099,000
Interest	454,219	551,000	218,700	216,300
Other	2,095,550	1,529,600	1,909,000	2,637,500
Bond/Loan Proceeds	-	-	-	-
<b>Total Financial Sources</b>	<b>\$ 28,912,256</b>	<b>\$ 28,641,100</b>	<b>\$ 29,480,200</b>	<b>\$ 31,409,800</b>
<b>Financial Uses:</b>				
<b>Expenditures:</b>				
General Government	\$ 3,579,522	\$ 4,150,400	\$ 4,429,900	\$ 5,346,200
Public Safety	4,737,535	4,934,500	5,089,200	4,983,800
Parks, Recreation, & Culture	4,514,240	4,521,400	4,589,800	4,928,400
Public Works	3,882,288	4,182,100	4,801,500	5,360,300
Utility	4,231,753	4,512,500	4,475,800	4,522,200
Pension/Employee Insurance	5,276,749	5,413,000	5,110,800	4,896,400
Debt Service	1,836,829	1,824,200	1,826,200	1,775,800
<b>Total Expenditures</b>	<b>\$ 28,058,916</b>	<b>\$ 29,538,100</b>	<b>\$ 30,323,200</b>	<b>\$ 31,813,100</b>
<b>Transfers:</b>				
Operating Transfers In	10,443,840	10,068,300	10,296,900	8,998,600
Operating Transfers Out	(10,443,840)	(10,068,300)	(10,296,900)	(8,998,600)
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>\$ 853,340</b>	<b>\$ (897,000)</b>	<b>\$ (843,000)</b>	<b>\$ (403,300)</b>
<b>Beginning Fund Equity</b>	<b>33,228,875</b>	<b>35,226,715</b>	<b>33,816,300</b>	<b>32,973,300</b>
<b>Residual Equity Transfers and Other Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Equity</b>	<b>\$34,082,215</b>	<b>\$34,329,715</b>	<b>\$32,973,300</b>	<b>\$32,570,000</b>

### Expenditures by Category

	Total All Funds			
	FY13/14 Actual	FY14/15		FY15/16 Budget
		Budget	Projected	
<b>Expenditures:</b>				
Salaries	\$10,298,275	\$10,868,000	\$10,641,800	\$11,211,600
Employee Benefits	5,016,675	5,190,900	4,923,800	4,664,300
Personal Services	204,038	347,900	284,500	1,027,600
Contractual Services	3,958,194	3,862,000	4,407,900	4,949,400
Commodities	1,923,888	1,930,000	2,122,100	1,874,000
Capital Outlay	3,231,293	3,911,800	4,592,200	4,717,400
Interest	727,898	682,400	682,400	551,400
Other Charges	2,698,655	2,745,100	2,668,500	2,817,400
	<b>\$28,058,916</b>	<b>\$29,538,100</b>	<b>\$30,323,200</b>	<b>\$31,813,100</b>

**Overview-Governmental Funds**

	General Corporate Fund				Special Revenue Funds			
	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Budget	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Budget
<b>FINANCIAL SOURCES:</b>								
Property Taxes	\$ 2,531,608	\$ 2,330,000	\$ 2,313,700	\$ 1,367,500	\$ 6,573,678	\$ 6,894,300	\$ 6,838,600	\$ 7,931,500
Replacement Taxes	276,144	244,000	250,000	250,000	11,000	11,000	11,000	11,000
Sales Taxes	3,480,003	3,493,000	3,595,000	3,678,600	-	-	-	-
Telecommunication Tax	-	-	-	-	-	-	-	-
Video Gaming Revenue	34,727	50,000	163,000	160,000	-	-	-	-
Income Taxes	2,856,414	2,863,000	2,860,900	2,932,000	-	-	-	-
Hotel/Motel Tax	-	-	-	-	75,276	72,000	72,000	72,000
MFT Allotment	-	-	-	-	639,841	613,000	643,000	625,000
Impact Fees	-	-	-	-	63,529	60,000	33,400	35,000
Fines & Fees	353,318	359,000	367,300	372,000	754,705	748,700	708,700	738,700
Licenses & Permits	187,598	173,000	213,700	196,500	-	-	-	-
Restricted Revenues	-	-	-	-	-	-	-	-
Water & Sewer Sales	-	-	-	-	-	-	-	-
Charges for Services	233,925	220,000	217,500	217,000	961,205	1,074,900	1,656,800	2,127,900
Intergovernmental Revenues	-	-	-	-	652,945	674,200	820,100	647,300
Interest	35,962	30,400	31,000	30,000	32,621	32,900	28,800	27,100
Proceeds from Sale of Property	46,643	10,000	19,000	15,000	-	-	-	-
Other	62,713	127,400	65,100	53,000	176,683	144,100	177,100	174,300
Loan Proceeds	-	-	-	-	-	-	-	-
<b>Total Financial Sources</b>	<b>\$10,099,055</b>	<b>\$ 9,899,800</b>	<b>\$10,096,200</b>	<b>\$ 9,271,600</b>	<b>\$ 9,941,483</b>	<b>\$10,325,100</b>	<b>\$10,989,500</b>	<b>\$12,389,800</b>
<b>FINANCIAL USES:</b>								
<b>Expenditures:</b>								
General Government	\$ 1,658,456	\$ 1,983,500	\$ 2,024,400	\$ 2,422,200	\$ 3,247,619	\$ 3,572,300	\$ 3,788,400	\$ 3,393,200
Public Safety	-	-	-	-	4,648,044	4,767,100	4,834,300	4,884,600
Parks, Recreation, & Culture	539,043	618,200	604,300	636,600	3,486,808	3,478,200	3,496,500	3,647,600
Public Works	2,026,386	1,957,700	1,801,000	1,712,900	1,311,630	1,336,500	2,122,500	2,021,400
Debt Service	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,223,885</b>	<b>\$ 4,559,400</b>	<b>\$ 4,429,700</b>	<b>\$ 4,771,700</b>	<b>\$12,694,101</b>	<b>\$13,154,100</b>	<b>\$14,241,700</b>	<b>\$13,946,800</b>
<b>TRANSFERS:</b>								
Operating Transfers In	\$ 441,005	\$ 469,400	\$ 469,400	\$ 469,400	\$ 4,969,561	\$ 4,906,500	\$ 4,833,700	\$ 3,763,900
Operating Transfers Out	(6,236,298)	(5,772,800)	(6,130,500)	(4,895,100)	(2,606,889)	(2,653,200)	(2,596,600)	(2,563,800)
<b>Total Transfers</b>	<b>\$ (5,795,293)</b>	<b>\$ (5,303,400)</b>	<b>\$ (5,661,100)</b>	<b>\$ (4,425,700)</b>	<b>\$ 2,362,672</b>	<b>\$ 2,253,300</b>	<b>\$ 2,237,100</b>	<b>\$ 1,200,100</b>
<b>Net Increase (Decrease)</b>	<b>79,877</b>	<b>37,000</b>	<b>5,400</b>	<b>74,200</b>	<b>(389,946)</b>	<b>(575,700)</b>	<b>(1,015,100)</b>	<b>(356,900)</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,572,923</b>	<b>\$ 4,615,800</b>	<b>\$ 4,652,800</b>	<b>\$ 4,658,200</b>	<b>\$ 6,228,646</b>	<b>\$ 6,414,400</b>	<b>\$ 5,838,700</b>	<b>\$ 4,823,600</b>
<b>Residual Equity Transfers and Other Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,652,800</b>	<b>\$ 4,652,800</b>	<b>\$ 4,658,200</b>	<b>\$ 4,732,400</b>	<b>\$ 5,838,700</b>	<b>\$ 5,838,700</b>	<b>\$ 4,823,600</b>	<b>\$ 4,466,700</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 2,802,469	\$ 3,145,900	\$ 2,987,100	\$ 3,266,500	\$ 6,351,842	\$ 6,503,000	\$ 6,479,200	\$ 6,760,400
Employee Benefits	-	-	-	-	1,450,924	1,587,400	1,510,000	924,400
Personal Services	67,725	101,700	91,200	119,800	124,542	218,300	172,800	880,000
Contractual Services	854,046	716,700	874,500	798,900	2,204,018	2,171,800	2,658,700	3,228,900
Commodities	451,344	477,800	408,600	493,200	784,360	801,100	1,094,800	728,600
Capital Outlay	18,723	29,300	38,100	28,300	1,463,621	1,563,700	2,011,700	1,116,000
Interest	-	-	-	-	43,775	41,300	41,300	38,200
Other Charges	29,578	88,000	30,200	65,000	271,019	267,500	273,200	270,300
<b>Total Expenditures</b>	<b>\$ 4,223,885</b>	<b>\$ 4,559,400</b>	<b>\$ 4,429,700</b>	<b>\$ 4,771,700</b>	<b>\$12,694,101</b>	<b>\$13,154,100</b>	<b>\$14,241,700</b>	<b>\$13,946,800</b>

**Overview-Governmental Funds**

	Debt Service Funds				Capital Project Funds			
	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Budget	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Budget
<b>FINANCIAL SOURCES:</b>								
Property Taxes	\$ 667,190	\$ 662,100	\$ 660,900	\$ 645,000	\$ 90,328	\$ 96,300	\$ 86,800	\$ 37,000
Replacement Taxes	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-
Telecommunication Tax	-	-	-	-	670,392	740,000	618,000	630,000
Video Gaming Revenue	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-
Hotel/Motel Tax	-	-	-	-	-	-	-	-
MFT Allotment	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	106,038	103,000	112,500	170,000
Fines & Fees	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Restricted Revenues	-	-	-	-	-	-	-	-
Water & Sewer Sales	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	300,000	190,000	226,800	451,700
Interest	603	600	600	600	10,436	10,700	9,800	9,600
Proceeds from Sale of Property	-	-	-	-	-	-	-	-
Other	61,321	74,500	68,800	58,000	-	5,000	30,200	367,000
Loan Proceeds	-	-	-	-	-	-	-	-
<b>Total Financial Sources</b>	<b>\$ 729,114</b>	<b>\$ 737,200</b>	<b>\$ 730,300</b>	<b>\$ 703,600</b>	<b>\$ 1,177,194</b>	<b>\$ 1,145,000</b>	<b>\$ 1,084,100</b>	<b>\$ 1,665,300</b>
<b>FINANCIAL USES:</b>								
<b>Expenditures:</b>								
General Government	\$ 2,043	\$ 2,000	\$ 2,100	\$ 2,100	\$ 122,328	\$ 180,000	\$ 125,000	\$ 453,100
Public Safety	-	-	-	-	89,491	167,400	254,900	99,200
Parks, Recreation, & Culture	-	-	-	-	488,389	425,000	489,000	644,200
Public Works	-	-	-	-	544,272	887,900	878,000	1,626,000
Debt Service	1,836,829	1,824,200	1,826,200	1,775,800	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,838,872</b>	<b>\$ 1,826,200</b>	<b>\$ 1,828,300</b>	<b>\$ 1,777,900</b>	<b>\$ 1,244,480</b>	<b>\$ 1,660,300</b>	<b>\$ 1,746,900</b>	<b>\$ 2,822,500</b>
<b>TRANSFERS:</b>								
Operating Transfers In	\$ 1,089,337	\$ 1,089,000	\$ 1,097,300	\$ 1,074,300	\$ 910,000	\$ 510,000	\$ 985,000	\$ 850,000
Operating Transfers Out	-	-	-	-	(609,500)	(600,500)	(600,500)	(593,000)
<b>Total Transfers</b>	<b>\$ 1,089,337</b>	<b>\$ 1,089,000</b>	<b>\$ 1,097,300</b>	<b>\$ 1,074,300</b>	<b>\$ 300,500</b>	<b>\$ (90,500)</b>	<b>\$ 384,500</b>	<b>\$ 257,000</b>
<b>Net Increase (Decrease)</b>	<b>(20,421)</b>	<b>-</b>	<b>(700)</b>	<b>-</b>	<b>233,214</b>	<b>(605,800)</b>	<b>(278,300)</b>	<b>(900,200)</b>
<b>Beginning Fund Balance</b>	<b>\$ 13,636</b>	<b>\$ (6,785)</b>	<b>\$ -</b>	<b>\$ (700)</b>	<b>\$ 2,431,786</b>	<b>\$ 3,270,800</b>	<b>\$ 2,665,000</b>	<b>\$ 2,386,700</b>
<b>Residual Equity Transfers and Other Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (6,785)</b>	<b>\$ (6,785)</b>	<b>\$ (700)</b>	<b>\$ (700)</b>	<b>\$ 2,665,000</b>	<b>\$ 2,665,000</b>	<b>\$ 2,386,700</b>	<b>\$ 1,486,500</b>
<b>EXPENDITURES:</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 49,721	\$ 48,000	\$ 43,000	\$ 40,000
Employee Benefits	-	-	-	-	-	-	-	-
Personal Services	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	54,596	49,000	44,800	38,200
Commodities	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	1,140,163	1,563,300	1,659,100	2,744,300
Interest	449,829	421,200	421,200	315,800	-	-	-	-
Other Charges	1,389,043	1,405,000	1,407,100	1,462,100	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,838,872</b>	<b>\$1,826,200</b>	<b>\$1,828,300</b>	<b>\$1,777,900</b>	<b>\$1,244,480</b>	<b>\$ 1,660,300</b>	<b>\$1,746,900</b>	<b>\$2,822,500</b>

**Overview-Governmental Funds**

	Total Governmental Funds			
	FY13/14 Actual	FY14/15 Budget      Projected		FY15/16 Budget
<b>FINANCIAL SOURCES:</b>				
Property Taxes	\$ 9,862,804	\$ 9,982,700	\$ 9,900,000	\$ 9,981,000
Replacement Taxes	287,144	255,000	261,000	261,000
Sales Taxes	3,480,003	3,493,000	3,595,000	3,678,600
Telecommunication Tax	670,392	740,000	618,000	630,000
Video Gaming Revenue	34,727	50,000	163,000	160,000
Income Taxes	2,856,414	2,863,000	2,860,900	2,932,000
Hotel/Motel Tax	75,276	72,000	72,000	72,000
MFT Allotment	639,841	613,000	643,000	625,000
Impact Fees	169,567	163,000	145,900	205,000
Fines & Fees	1,108,023	1,107,700	1,076,000	1,110,700
Licenses & Permits	187,598	173,000	213,700	196,500
Restricted Revenues	-	-	-	-
Water & Sewer Sales	-	-	-	-
Charges for Services	1,195,130	1,294,900	1,874,300	2,344,900
Intergovernmental Revenues	952,945	864,200	1,046,900	1,099,000
Interest	79,622	74,600	70,200	67,300
Proceeds from Sale of Property	46,643	10,000	19,000	15,000
Other	300,717	351,000	341,200	652,300
Loan Proceeds	-	-	-	-
<b>Total Financial Sources</b>	<b>\$21,946,846</b>	<b>\$22,107,100</b>	<b>\$22,900,100</b>	<b>\$24,030,300</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures:</b>				
General Government	\$ 5,030,446	\$ 5,737,800	\$ 5,939,900	\$ 6,270,600
Public Safety	4,737,535	4,934,500	5,089,200	4,983,800
Parks, Recreation, & Culture	4,514,240	4,521,400	4,589,800	4,928,400
Public Works	3,882,288	4,182,100	4,801,500	5,360,300
Debt Service	1,836,829	1,824,200	1,826,200	1,775,800
<b>Total Expenditures</b>	<b>\$20,001,338</b>	<b>\$21,200,000</b>	<b>\$22,246,600</b>	<b>\$23,318,900</b>
<b>TRANSFERS:</b>				
Operating Transfers In	\$ 7,409,903	\$ 6,974,900	\$ 7,385,400	\$ 6,157,600
Operating Transfers Out	(9,452,687)	(9,026,500)	(9,327,600)	(8,051,900)
<b>Total Transfers</b>	<b>\$ (2,042,784)</b>	<b>\$ (2,051,600)</b>	<b>\$ (1,942,200)</b>	<b>\$ (1,894,300)</b>
<b>Net Increase (Decrease)</b>	<b>(97,276)</b>	<b>(1,144,500)</b>	<b>(1,288,700)</b>	<b>(1,182,900)</b>
<b>Beginning Fund Balance</b>	<b>\$13,246,991</b>	<b>\$14,294,215</b>	<b>\$13,156,500</b>	<b>\$11,867,800</b>
<b>Residual Equity Transfers and Other Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$13,149,715</b>	<b>\$13,149,715</b>	<b>\$11,867,800</b>	<b>\$10,684,900</b>
<b>EXPENDITURES:</b>				
Salaries	\$9,204,032	\$9,696,900	\$9,509,300	\$10,066,900
Employee Benefits	1,450,924	1,587,400	1,510,000	924,400
Personal Services	192,267	320,000	264,000	999,800
Contractual Services	3,112,660	2,937,500	3,578,000	4,066,000
Commodities	1,235,704	1,278,900	1,503,400	1,221,800
Capital Outlay	2,622,507	3,156,300	3,708,900	3,888,600
Interest	493,604	462,500	462,500	354,000
Other Charges	1,689,640	1,760,500	1,710,500	1,797,400
<b>Total Expenditures</b>	<b>\$20,001,338</b>	<b>\$21,200,000</b>	<b>\$22,246,600</b>	<b>\$23,318,900</b>

Overview-Proprietary Funds

	Water & Sewer Fund				Health/Life Insurance Fund			
	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Budget	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Budget
<b>FINANCIAL SOURCES:</b>								
Impact Fees	\$ 453,690	\$ 350,000	\$ 500,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -
Water & Sewer Sales	4,423,660	4,589,000	4,545,800	4,770,300	-	-	-	-
Interest	28,197	26,400	25,500	24,000	19	-	-	-
Other	6,807	2,000	104,600	49,400	309,803	431,600	515,300	496,800
Bond Proceeds	-	-	-	-	-	-	-	-
<b>Total Financial Sources</b>	<b>\$ 4,912,354</b>	<b>\$ 4,967,400</b>	<b>\$ 5,175,900</b>	<b>\$ 5,493,700</b>	<b>\$ 309,822</b>	<b>\$ 431,600</b>	<b>\$ 515,300</b>	<b>\$ 496,800</b>
<b>FINANCIAL USES:</b>								
<b>Expenditures:</b>								
Water Treatment	\$ 883,781	\$ 936,000	\$ 879,600	\$ 912,300	\$ -	\$ -	\$ -	\$ -
Wastewater Treatment	938,488	1,008,300	978,000	1,005,100	-	-	-	-
Sewer & Water Maintenance	749,150	821,100	776,300	781,500	-	-	-	-
Administrative	61,542	70,100	64,800	72,600	-	-	-	-
Capital Improvements	603,676	681,000	781,200	752,300	-	-	-	-
Health Insurance	-	-	-	-	2,366,908	2,283,500	2,168,800	2,414,900
Debt Service	995,116	996,000	995,900	998,400	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,231,753</b>	<b>\$ 4,512,500</b>	<b>\$ 4,475,800</b>	<b>\$ 4,522,200</b>	<b>\$ 2,366,908</b>	<b>\$ 2,283,500</b>	<b>\$ 2,168,800</b>	<b>\$ 2,414,900</b>
<b>TRANSFERS:</b>								
Operating Transfers In	\$ 45,600	\$ 9,000	\$ 9,000	\$ 9,000	\$ 2,106,001	\$ 2,152,100	\$ 1,971,900	\$ 1,882,000
Operating Transfers Out	(986,153)	(1,036,800)	(964,300)	(941,700)	-	-	-	-
<b>Total Transfers</b>	<b>\$ (940,553)</b>	<b>\$ (1,027,800)</b>	<b>\$ (955,300)</b>	<b>\$ (932,700)</b>	<b>\$ 2,106,001</b>	<b>\$ 2,152,100</b>	<b>\$ 1,971,900</b>	<b>\$ 1,882,000</b>
<b>Net Increase (Decrease)</b>	<b>(259,952)</b>	<b>(572,900)</b>	<b>(255,200)</b>	<b>38,800</b>	<b>48,915</b>	<b>300,200</b>	<b>318,400</b>	<b>(36,100)</b>
<b>Beginning Net Assets</b>	<b>\$ 4,042,152</b>	<b>\$ 3,782,200</b>	<b>\$ 3,209,300</b>	<b>\$ 2,954,100</b>	<b>\$ (743,615)</b>	<b>\$ (694,700)</b>	<b>\$ (394,500)</b>	<b>\$ (76,100)</b>
<b>Residual Equity Transfers and Other Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Net Assets</b>	<b>\$ 3,782,200</b>	<b>\$ 3,209,300</b>	<b>\$ 2,954,100</b>	<b>\$ 2,992,900</b>	<b>\$ (694,700)</b>	<b>\$ (394,500)</b>	<b>\$ (76,100)</b>	<b>\$ (112,200)</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 1,094,243	\$ 1,171,100	\$ 1,132,500	\$ 1,144,700	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	2,366,908	2,283,500	2,168,800	2,414,900
Personal Services	10,256	24,500	18,100	24,900	-	-	-	-
Contractual Services	835,246	914,500	827,400	873,400	-	-	-	-
Commodities	688,106	650,900	618,600	652,000	-	-	-	-
Capital Outlay	608,786	755,500	883,300	828,800	-	-	-	-
Interest	234,294	219,900	219,900	197,400	-	-	-	-
Other Charges	760,822	776,100	776,000	801,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$4,231,753</b>	<b>\$4,512,500</b>	<b>\$4,475,800</b>	<b>\$4,522,200</b>	<b>\$2,366,908</b>	<b>\$2,283,500</b>	<b>\$2,168,800</b>	<b>\$2,414,900</b>

**Overview-Proprietary Funds**

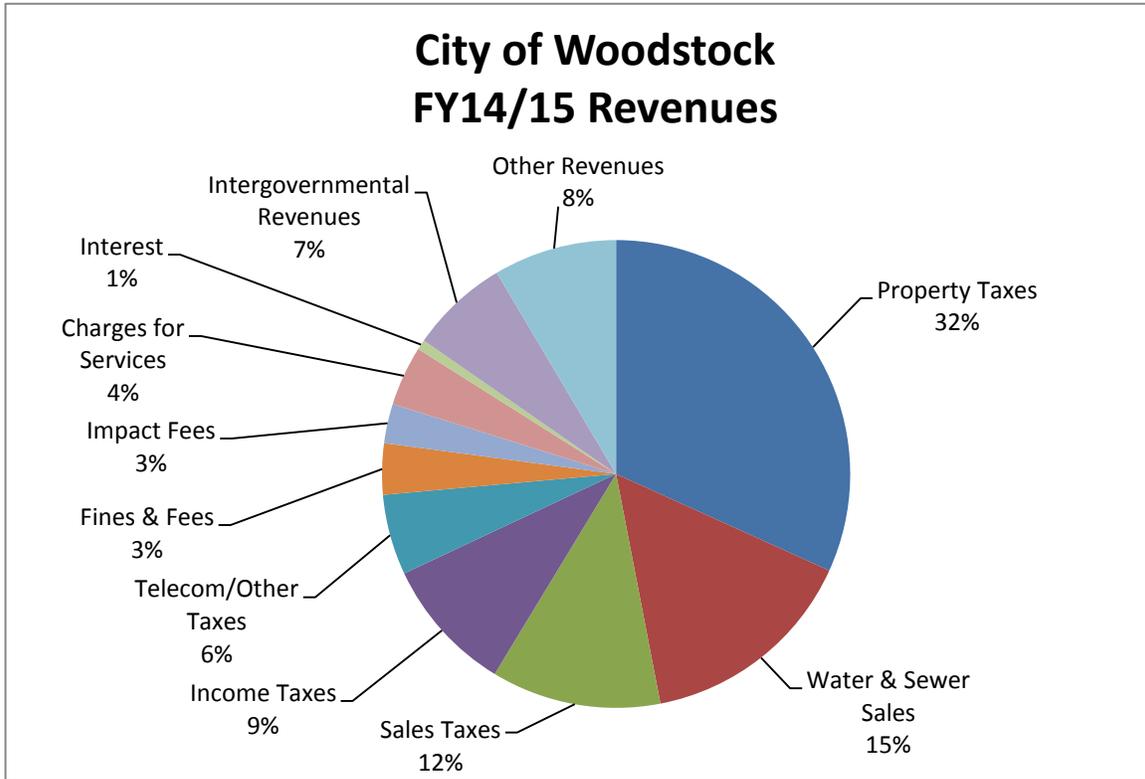
	Total Proprietary Funds			
	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Budget
<b>FINANCIAL SOURCES:</b>				
Impact Fees	\$ 453,690	\$ 350,000	\$ 500,000	\$ 650,000
Water & Sewer Sales	4,423,660	4,589,000	4,545,800	4,770,300
Interest	28,216	26,400	25,500	24,000
Other	316,610	433,600	619,900	546,200
Bond Proceeds	-	-	-	-
<b>Total Financial Sources</b>	<b>\$ 5,222,176</b>	<b>\$ 5,399,000</b>	<b>\$ 5,691,200</b>	<b>\$ 5,990,500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures:</b>				
Water Treatment	\$ 883,781	\$ 936,000	\$ 879,600	\$ 912,300
Wastewater Treatment	938,488	1,008,300	978,000	1,005,100
Sewer & Water Maintenance	749,150	821,100	776,300	781,500
Administrative	61,542	70,100	64,800	72,600
Capital Improvements	603,676	681,000	781,200	752,300
Health Insurance	2,366,908	2,283,500	2,168,800	2,414,900
Debt Service	995,116	996,000	995,900	998,400
<b>Total Expenditures</b>	<b>\$ 6,598,661</b>	<b>\$ 6,796,000</b>	<b>\$ 6,644,600</b>	<b>\$ 6,937,100</b>
<b>TRANSFERS:</b>				
Operating Transfers In	\$ 2,151,601	\$ 2,161,100	\$ 1,980,900	\$ 1,891,000
Operating Transfers Out	(986,153)	(1,036,800)	(964,300)	(941,700)
<b>Total Transfers</b>	<b>\$ 1,165,448</b>	<b>\$ 1,124,300</b>	<b>\$ 1,016,600</b>	<b>\$ 949,300</b>
<b>Net Increase (Decrease)</b>	<b>(211,037)</b>	<b>(272,700)</b>	<b>63,200</b>	<b>2,700</b>
<b>Beginning Net Assets</b>	<b>\$ 3,298,537</b>	<b>\$ 3,087,500</b>	<b>\$ 2,814,800</b>	<b>\$ 2,878,000</b>
<b>Residual Equity Transfers and Other Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Net Assets</b>	<b>\$ 3,087,500</b>	<b>\$ 2,814,800</b>	<b>\$ 2,878,000</b>	<b>\$ 2,880,700</b>
<b>EXPENDITURES:</b>				
Salaries	\$ 1,094,243	\$ 1,171,100	\$ 1,132,500	\$ 1,144,700
Employee Benefits	2,366,908	2,283,500	2,168,800	2,414,900
Personal Services	10,256	24,500	18,100	24,900
Contractual Services	835,246	914,500	827,400	873,400
Commodities	688,106	650,900	618,600	652,000
Capital Outlay	608,786	755,500	883,300	828,800
Interest	234,294	219,900	219,900	197,400
Other Charges	760,822	776,100	776,000	801,000
<b>Total Expenditures</b>	<b>\$6,598,661</b>	<b>\$6,796,000</b>	<b>\$6,644,600</b>	<b>\$6,937,100</b>

## Overview-Fiduciary Funds

	Police Pension Fund			
	FY13/14 Actual	FY14/15		FY15/16 Budget
		Budget	Projected	
<b>FINANCIAL SOURCES:</b>				
Interest	\$ 346,381	\$ 450,000	\$ 123,000	\$ 125,000
Other	1,396,853	685,000	765,900	1,264,000
<b>Total Financial Sources</b>	<b>\$ 1,743,234</b>	<b>\$ 1,135,000</b>	<b>\$ 888,900</b>	<b>\$ 1,389,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures:</b>				
Pension Payments	\$ 1,198,843	\$ 1,320,000	\$ 1,245,000	\$ 1,325,000
Investment Fees	144,446	145,000	150,000	155,000
Other Charges	115,628	77,100	37,000	77,100
<b>Total Expenditures</b>	<b>\$ 1,458,917</b>	<b>\$ 1,542,100</b>	<b>\$ 1,432,000</b>	<b>\$ 1,557,100</b>
<b>TRANSFERS:</b>				
Operating Transfers In	\$ 882,336	\$ 932,300	\$ 930,600	\$ 950,000
Operating Transfers Out	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total Transfers</b>	<b>\$ 877,336</b>	<b>\$ 927,300</b>	<b>\$ 925,600</b>	<b>\$ 945,000</b>
<b>Net Increase (Decrease)</b>	<b>1,161,653</b>	<b>520,200</b>	<b>382,500</b>	<b>776,900</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,683,347</b>	<b>\$ 17,845,000</b>	<b>\$ 17,845,000</b>	<b>\$ 18,227,500</b>
<b>Residual Equity Transfers and Other Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 17,845,000</b>	<b>\$ 18,365,200</b>	<b>\$ 18,227,500</b>	<b>\$ 19,004,400</b>
<b>EXPENDITURES:</b>				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	1,198,843	1,320,000	1,245,000	1,325,000
Personal Services	1,515	3,400	2,400	2,900
Contractual Services	10,288	10,000	2,500	10,000
Commodities	78	200	100	200
Capital Outlay	-	-	-	-
Interest	-	-	-	-
Other Charges	248,193	208,500	182,000	219,000
<b>Total Expenditures</b>	<b>\$1,458,917</b>	<b>\$1,542,100</b>	<b>\$1,432,000</b>	<b>\$1,557,100</b>

## Major Revenues

The City has several revenue sources, each representing a different percentage of total revenues.



## Revenue Analysis

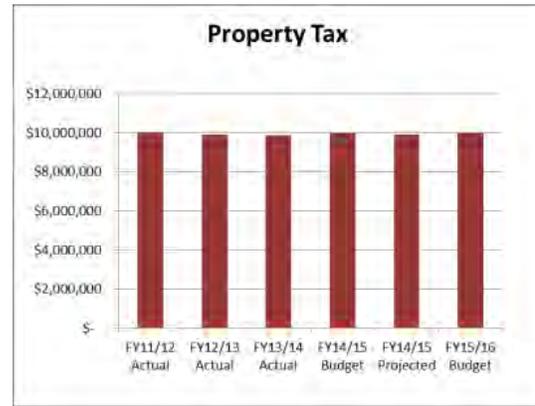
Item	FY11/12	FY12/13	FY13/14	FY14/15		FY15/16
	Actual	Actual	Actual	Budget	Projected	Budget
Property Taxes	\$ 10,021,351	\$ 9,902,119	\$ 9,862,804	\$ 9,982,700	\$ 9,900,000	\$ 9,981,000
Water & Sewer Sales	4,361,561	4,584,772	4,423,660	4,589,000	4,545,800	4,770,300
Sales Taxes	3,216,538	3,378,794	3,480,003	3,493,000	3,595,000	3,678,600
Income Taxes	2,149,775	3,017,082	2,856,414	2,863,000	2,860,900	2,932,000
Telecom/Other Taxes	1,786,373	1,771,682	1,707,380	1,730,000	1,757,000	1,748,000
Fines & Fees	970,878	1,099,386	1,108,023	1,107,700	1,076,000	1,110,700
Impact Fees	465,234	411,180	623,257	513,000	645,900	855,000
Charges for Services	1,259,663	1,377,323	1,195,130	1,294,900	1,874,300	2,344,900
Interest	393,955	476,611	454,219	551,000	218,700	216,300
Intergovernmental Revenues	768,404	676,902	952,945	864,200	1,046,900	1,099,000
Other Revenues	931,788	1,321,374	2,248,421	1,652,600	1,959,700	2,674,000
<b>TOTALS</b>	<b>\$ 26,325,520</b>	<b>\$ 28,017,225</b>	<b>\$ 28,912,256</b>	<b>\$ 28,641,100</b>	<b>\$ 29,480,200</b>	<b>\$ 31,409,800</b>

## Revenue Overview

Information provided in this section includes figures for FY11/12, FY12/13, and FY13/14 which are based on actual amounts, FY14/15 budget and projected amounts and FY15/16 proposed budget amounts. The percentage increase/decrease is based on comparing the results of a given fiscal year with the prior year. In the case of FY14/15 budget and projected percentage increases, the associated values are based on the changes compared with the FY13/14 actual results. The FY15/16 percentage increase reflects the change between the FY14/15 projected and the FY15/16 proposed budget.

## Property Tax

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$10,021,351	
FY12/13	9,902,119	(1.2%)
FY13/14	9,862,804	(0.4%)
FY14/15		
Budget	9,982,700	1.2%
Projected	9,900,000	0.4%
FY15/16	9,981,000	0.8%



The City's property tax levy is allocated to fund a variety of purposes and is reported as revenue within fifteen (15) funds. A table presenting the collections is shown below:

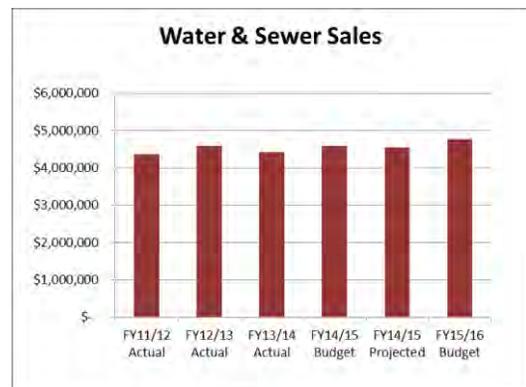
Fund	FY15/16 (Tax Year 2014) Est.	FY14/15 (Tax Year 2013)	FY13/14 (Tax Year 2012)	FY12/13 (Tax Year 2011)
General Corporate	\$1,367,500	\$2,313,700	\$2,531,608	\$2,807,593
IMRF	650,000	1,275,800	1,231,283	1,224,847
Social Security	500,000	-	-	-
Library	983,200	909,500	879,585	880,077
Liability Insurance	584,000	691,900	687,922	685,946
Police Pension	950,000	930,600	882,337	862,720
Police Protection	2,490,000	1,205,600	993,701	747,492
Env. Management	540,400	539,000	538,371	523,643
Parks	300,000	325,700	360,505	409,293
Debt Service	645,000	660,900	667,190	670,779
Tax Increment Finance	600,000	602,700	627,236	604,476
Other Funds	370,900	444,600	463,066	485,253
<b>TOTAL</b>	<b>\$9,981,000</b>	<b>\$9,900,000</b>	<b>\$9,862,804</b>	<b>\$9,902,119</b>

The City's levy represents approximately 16% of a property owner's total property tax bill. It is important to note that the City of Woodstock represents a full-service community. Several functions that are typically provided through the use of special districts (i.e., Library, Opera House, Parks and Recreation) are instead operated as departments of the City and are included within the City's property tax levy.

The budget includes a projected 0.8% increase in the City's total property tax collections representing an anticipated increase from only new growth throughout the City. The City Council has directed the City Administration to prepare the annual budget based on the assumption of foregoing the inflationary increase allowed under the Property Tax Extension Limitation Law (PTELL).

### Water & Sewer Sales

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$4,361,561	
FY12/13	4,584,772	5.1%
FY13/14	4,423,660	(3.5%)
FY14/15		
Budget	4,589,000	3.7%
Projected	4,545,800	2.8%
FY15/16	4,770,300	4.9%



The City operates its own water and sewer utility that provides these services to the residents and a few bordering non-residents. Costs for these services are paid through quarterly user fees assessed based on water usage. The water and sewer operations are accounted for within the City's only enterprise fund.

Current quarterly water and sewer rates are as follows:

- Minimum Bill \$22.34
- Up to but not exceeding 900 cubic feet \$22.34 + \$2.52 per 100 cubic feet
- Over 900 cubic feet \$5.07 per 100 cubic feet

The proposed FY15/16 budget includes a recommendation to increase sewer and water rates by 5.0% effective May 1, 2015. If rates are increased by 5.0%, the new quarterly rates would be as follows:

- Minimum Bill \$23.47
- Up to but not exceeding 900 cubic feet \$23.47 + \$2.66 per 100 cubic feet
- Over 900 cubic feet \$5.32 per 100 cubic feet

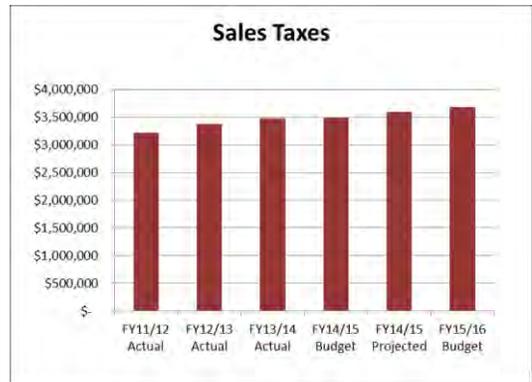
Average consumption for a family of four has been estimated at 2,200 cubic feet per quarter. Therefore, the proposed 5.0% increase would result in the average Woodstock resident's bill increasing from \$111.54 in FY14/15 to \$117.04 in FY15/16, a quarterly increase of \$5.50.

Revenue in FY13/14 decreased from prior years for a number of reasons. The first being the summer of 2013 was cooler and wetter than normal. This caused a significant decrease in water usage during the summer months. Also a number of large water-using businesses reduced their production lines. Lastly, a few large manual reading errors were identified in the billing of customers that resulted in adjustments which spanned a multi-year time period.

Revenue in FY14/15 is anticipated to stabilize and increase by 3%, which is equal to the rate increase. For FY15/16, the budget proposes a conservative increase to the rate of 5%, despite the City Administration’s attempt to capture more water used by customers’ through a meter testing and change-out program.

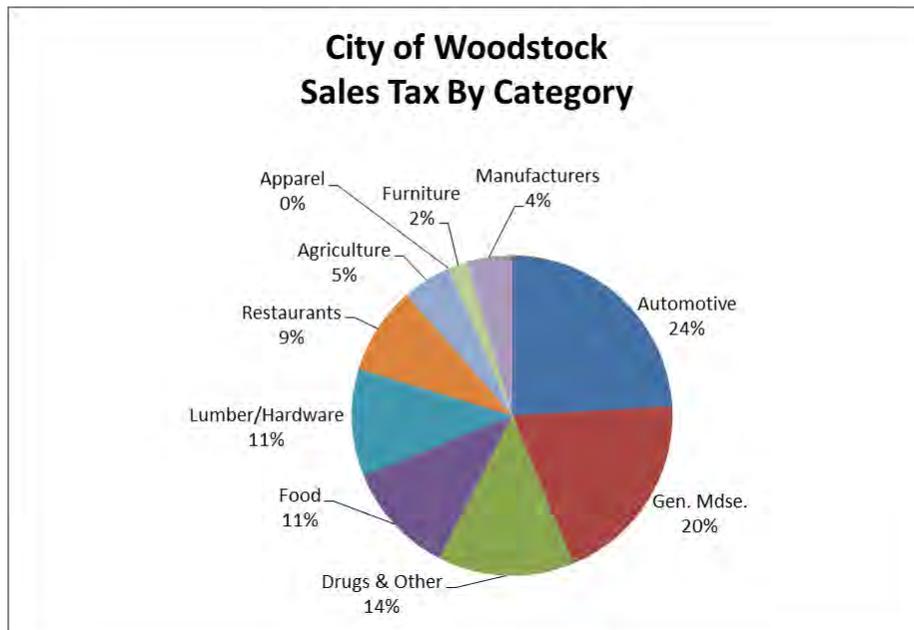
### Sales Tax

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$3,216,538	
FY12/13	3,378,794	5.0%
FY13/14	3,480,003	3.0%
FY14/15		
Budget	3,493,000	0.4%
Projected	3,595,000	3.3%
FY15/16	3,678,600	2.3%



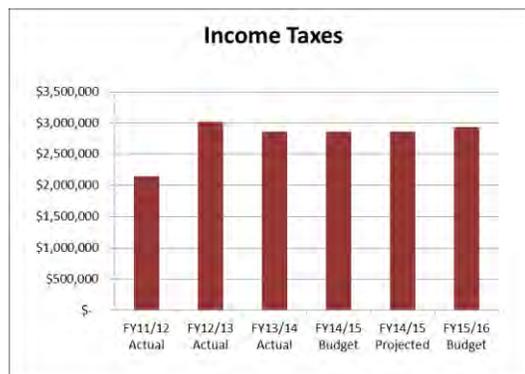
Items, except food and drugs, in Woodstock are subject to a 7.0% sales tax. The City receives 1.0% of this 7.0% for items sold in Woodstock. The remaining 6% is distributed as follows: 5.0% State, .75% County and .25% Regional Transportation Authority (RTA).

A small increase of 2.3% has been estimated in FY15/16 as result of predictions that the local economy of Woodstock continues to rebound.



## Income Tax

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$2,149,775	
FY12/13	3,017,082	40.3%
FY13/14	2,856,414	(5.3%)
FY14/15		
Budget	2,863,000	0.2%
Projected	2,860,900	0.2%
FY15/16	2,932,000	2.5%

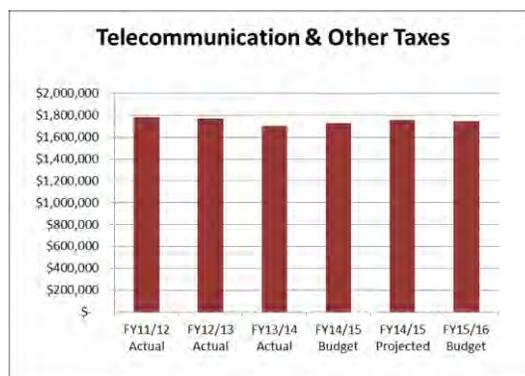


The City receives income tax receipts from the State of Illinois on a monthly basis. Income tax revenues are distributed to local municipalities based on certified populations. Included in this figure is also use tax which is distributed on a per capita basis.

The FY15/16 income tax revenue is based on a distribution of \$99.00 per capita for income tax and \$19.40 for State use tax, which is the Illinois Municipal League’s estimate.

## Telecommunication & Other Taxes

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$1,786,373	
FY12/13	1,771,682	(0.8%)
FY13/14	1,707,380	(3.6%)
FY14/15		
Budget	1,730,000	1.3%
Projected	1,757,000	2.9%
FY15/16	1,748,000	(0.5%)



The telecommunications tax collections (\$630,000) represents 36% of the collections reported for other taxes and are impacted by the demand for telecommunication services. This revenue source has been historically dedicated to finance the City’s comprehensive Capital Improvement Program and is, therefore, reported directly within the General Corporate – CIP Fund. Telecommunication taxes have declined the past 5 years as telecom usage from residents and businesses in the City has changed, impacted by the removal of land lines by the residents.

Other taxes included in the above graph, both received from the State of Illinois, are replacement taxes (\$261,000) and Motor Fuel Taxes (\$625,000). These revenues are reported within the General Corporate and Library Funds.

Motor fuel taxes are received monthly from the State of Illinois and are distributed based on population. The Illinois Municipal League is projecting an increase in gas consumption for the upcoming fiscal year; therefore, the FY15/16 budget includes an increase of \$12,000 in funding.

The City also levies a 5% hotel/motel tax (\$72,000) on its local hotel/motels. This tax is restricted by State Statute and can only be expended for programs/events that generate overnight stays for the community.

### Fines & Fees

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$970,878	
FY12/13	1,099,386	13.2%
FY13/14	1,108,023	0.8%
FY14/15		
Budget	1,107,700	0.0%
Projected	1,076,000	(2.9%)
FY15/16	1,110,700	3.2%

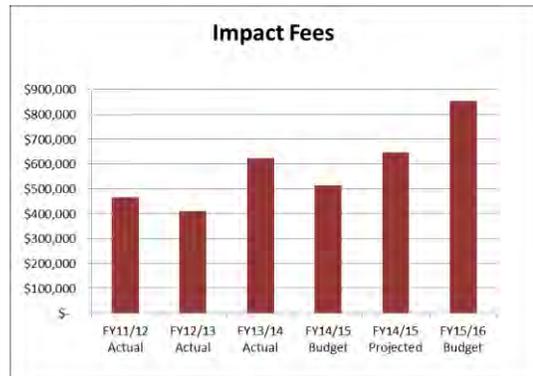


Fines & fees comprise a wide variety of revenue sources that are reported within many of the City's funds. Overall, the City's philosophy is to encourage compliance with City Codes versus focusing on punishment. For the most part, fines & fees are comprised of franchise fees (\$330,000), police fines (\$415,000), park facility rentals (\$20,000), opera house services (\$100,000), opera house facility rental (\$67,000), library fines and non-resident fees (\$113,000), and adjudication fees (\$15,700).

Franchise fees represent the payments from local cable carriers for use of the City's right-of-way. The cable carriers are required to remit 5% of total revenues monthly to the City as payment on behalf of the franchise agreement. The City has two cable providers (Comcast of Illinois and AT&T Cable) that provide services to the residents. The budget consists of four quarterly payments.

### Impact Fees

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$465,234	
FY12/13	411,180	(11.6%)
FY13/14	623,257	51.6%
FY14/15		
Budget	513,000	(17.7%)
Projected	645,900	3.6%
FY15/16	855,000	32.4%



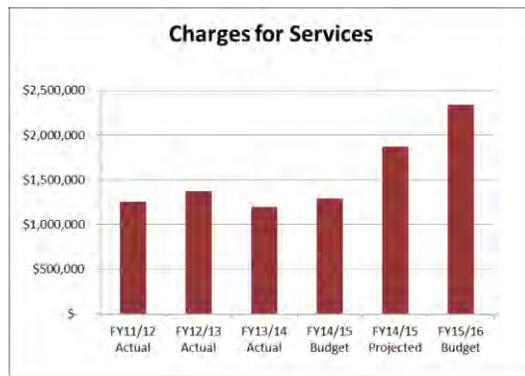
Impact fee revenues represent an upfront charge to new developments that are intended to properly reflect the additional capital costs that will be incurred by the community to provide service to these new residents. Impact fees are assessed at the time the building permit is issued and include charges to cover estimated capital costs related to future water and sewer

expansions, as well as parks, police, library, and street improvements. Historically, these fees have been utilized to supplement the City’s Capital Improvement Program and are directly impacted by the current building activity ongoing within the community. The City also collects impact fees on behalf of School District #200 and the Woodstock Fire/Rescue District, which are accounted for within a separate agency fund and not reported as revenue.

Overall, building activity is expected to remain sluggish especially in comparison to 8 years ago. As a result, impact fees will continue to be held below historic levels, although they have increased from lows seen in calendar year 2009. Impact fees are reported within the Park Development (\$35,000), Library Building (\$65,000), Water & Sewer Capacity (\$650,000), and General Corporate – CIP (\$105,000) Funds.

### Charges for Services

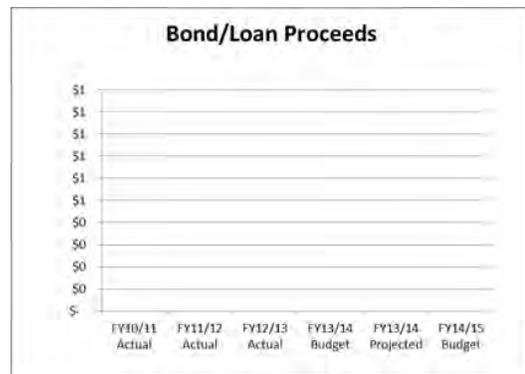
Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$1,259,663	
FY12/13	1,377,323	9.3%
FY13/14	1,195,130	(13.2%)
FY14/15		
Budget	1,294,900	8.3%
Projected	1,874,300	56.8%
FY15/16	2,344,900	25.1%



The City provides certain services which are financed through user charges. These activities are both broad and diverse and include a variety of operations. The increase in FY14/15 and FY15/16 are the result of the City initiating billing for monthly garbage toter service. Other charges for services include the aquatic center (\$277,500), recreation programs (\$225,000), recreation center memberships (\$485,000), opera house café sales (\$62,800), and wireless alarm monitoring (\$257,400).

### Bond/Loan Proceeds

Fiscal Year	Amount	% Inc (Dec)
FY11/12	-	
FY12/13	-	N/A
FY13/14	-	N/A
FY14/15		
Budget	-	N/A
Projected	-	N/A
FY15/16	-	N/A

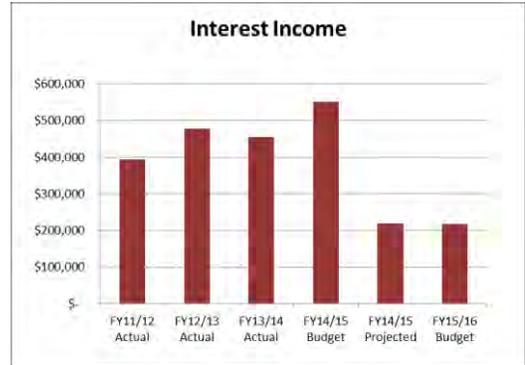


Bond/Loan proceeds account for the City’s issuance of bonded debt or the incurrence of capital leases/bank loans to finance capital improvement projects.

The City Administration will be reviewing additional refunding opportunities that could potentially provide significant savings in FY15/16. If the net present value savings exceeds the industry standard of 2-3%, the City Administration will work with its Bond Financial Consultant and Legal Counsel to forward the appropriate Ordinances and initiate the refunding transaction. Since FY11/12, the City has only issued bonds to refinance previously issued debt in order to capitalize on reduced interest rates.

## Interest Income

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$393,955	
FY12/13	476,611	21.0%
FY13/14	454,219	(4.7%)
FY14/15		
Budget	551,000	21.3%
Projected	218,700	(51.9%)
FY15/16	216,300	(1.1%)

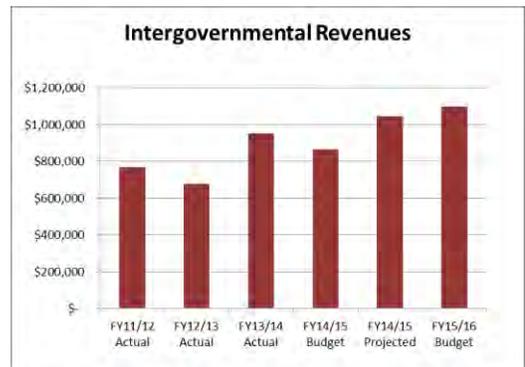


The City earns interest income from investing within money market accounts, US treasury and agency securities and insured/collateralized certificates of deposits. Additionally, the City earns interest income on money held in checking accounts and Illinois Funds.

Interest is recorded in the following funds: General - \$30,000, Public Library - \$6,000, Public Library Building - \$1,800, IMRF - \$5,800, Liability Insurance - \$6,000, TIF - \$3,500, Water & Sewer - \$1,000, Water & Sewer Capacity - \$23,000, Police Pension - \$125,000, General Corporate - CIP - \$7,800, Environmental Management - \$2,500, and Miscellaneous Funds - \$3,900. The significant reduction in the FY14/15 projection is a result of reduced interest revenue in the Police Pension Fund.

## Intergovernmental Revenue

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$768,404	
FY12/13	676,902	(11.9%)
FY13/14	952,945	40.8%
FY14/15		
Budget	864,200	(9.3%)
Projected	1,046,900	9.9%
FY15/16	1,099,000	5.0%



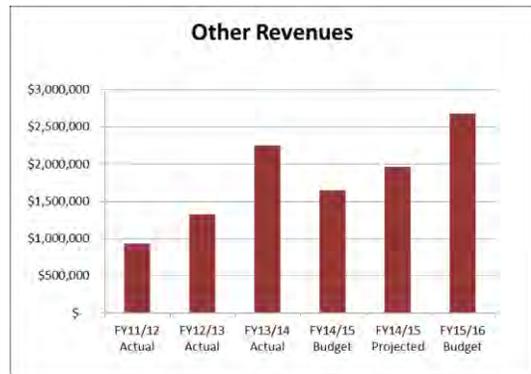
Intergovernmental revenues include all funds received from Federal, State and Local government sources to support a particular function or project. Included within this category is an Illinois per capita grant (\$31,000). In addition, the Rural Library District provides the Library with an annual contribution (\$393,300) from its property tax levy that is intended to offset the

costs of providing services to the rural customers. Intergovernmental revenues are also reported within the Police Protection Fund and include funding provided by School District #200 to offset the costs of the High School Liaison Officer (\$56,000), the Woodstock Fire/Rescue District contribution (\$84,000) for providing dispatch services, and various Illinois Department of Transportation (\$20,000) grant programs.

The City has also budgeted for significant grant revenue in the General Corporate – CIP Fund in the amount of \$387,300. Grants that have been submitted and may be awarded in FY15/16 include: Community Development Block Grant (CDBG) for storm sewer improvements to the Walnut-Ash Neighborhood for \$240,000; CDBG grant for storm sewer improvements to the Zimmerman Road area for \$180,000; Major League Baseball grant for lighting & fencing at Emricson Park’s Main Field A for \$83,000; ComEd/Openlands grant for wetland walkways at Donato Conservation Area for \$10,000; McHenry County Community Foundation grant for improvements to Ryder’s Woods for \$10,000 (in collaboration with The Land Conservancy); and a DCEO/Clean Energy grant for facility lighting upgrades for \$34,300. Since it is unlikely that the City will be awarded all of the aforementioned grants, the City Administration has only incorporated the grants with the highest probability of success within the FY15/16 Budget.

### Other Revenues

Fiscal Year	Amount	% Inc (Dec)
FY11/12	\$ 931,788	
FY12/13	1,321,374	41.8%
FY13/14	2,248,421	70.2%
FY14/15		
Budget	1,652,600	(26.5%)
Projected	1,959,700	(12.8%)
FY15/16	2,674,000	36.4%



Other revenues include a variety of revenue sources generated by the City and are impacted by factors beyond the control of the City. Some of the largest components of other revenues include retiree/cobra health insurance contributions (\$198,500), reinsurance proceeds for health claims (\$25,000), employee payroll deductions for health coverage (\$277,000), wireless alarm fees in the Police Department (\$54,000), downtown snow removal (\$13,400), opera house ticket surcharges (\$58,000), and employee payroll deductions for police pension (\$309,000). In addition, gains and losses for the Police Pension Fund’s investments are also included within this category accounting for the significant fluctuations from year to year.

## Property Tax Summary

	<b>FY14/15 Budget</b>	<b>FY14/15 Projected</b>	<b>FY15/16 Proposed</b>	<b>\$ +(-)</b>	<b>% +(-)</b>
General	\$ 2,330,000	\$ 2,313,700	\$ 1,367,500	\$ (962,500)	(41.3%)
Audit	35,600	35,600	38,000	2,400	6.7%
Police - Operations	1,207,700	1,205,600	2,490,000	1,282,300	106.2%
Police - Pension	932,300	930,600	950,000	17,700	1.9%
Parks	337,700	325,700	300,000	(37,700)	(11.2%)
Performing Arts	179,700	173,700	160,000	(19,700)	(11.0%)
Library	911,200	909,500	983,200	72,000	7.9%
Library Building	96,300	86,800	37,000	(59,300)	(61.6%)
Library Debt Service	328,000	327,400	314,200	(13,800)	(4.2%)
IMRF	1,278,200	1,275,800	650,000	(628,200)	(49.1%)
Social Security	-	-	500,000	500,000	N/A
NISRA	148,700	148,500	135,900	(12,800)	(8.6%)
Liability Insurance	693,200	691,900	584,400	(108,800)	(15.7%)
Debt Service	334,100	333,500	330,800	(3,300)	(1.0%)
TIF	630,000	602,700	600,000	(30,000)	(4.8%)
Environmental Management	540,000	539,000	540,000	-	0.0%
<b>TOTAL PROPERTY TAXES</b>					
<b>ALL FUNDS</b>	<b>\$ 9,982,700</b>	<b>\$ 9,900,000</b>	<b>\$ 9,981,000</b>	<b>\$ (1,700)</b>	<b>(0.0%)</b>

## Interfund Transfers

	FY14/15 Budget		FY15/16 Budget	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b>General Corporate</b>	\$ 469,400	\$ 5,772,800	\$ 469,400	\$ 4,895,100
<b>Special Revenue Funds:</b>				
Administrative Adjudication	\$ 6,500	\$ -	\$ 10,500	\$ -
Aquatic Center	-	18,300	-	17,900
Audit	-	-	-	-
Environmental Management	-	297,800	-	278,100
Hotel/Motel Tax	-	30,000	-	30,000
Illinois Municipal Retirement	339,700	-	177,000	-
Social Security	-	-	158,300	-
Liability Insurance	125,000	-	125,000	-
Library	-	272,300	-	333,300
Motor Fuel Tax	-	-	-	-
NISRA	-	18,000	-	18,000
Paratransit	33,800	-	34,800	-
Park Development	-	64,300	-	42,700
Parks	570,700	164,800	696,000	154,300
Performing Arts	385,400	89,800	392,000	66,600
Police Protection	3,445,400	1,622,100	2,170,300	1,550,000
Recreation Center	-	75,800	-	72,900
Tax Increment Finance	-	-	-	-
Wireless Alarm Monitoring	-	-	-	-
Revolving Loan	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 4,906,500</b>	<b>\$ 2,653,200</b>	<b>\$ 3,763,900</b>	<b>\$ 2,563,800</b>
<b>Debt Service Funds:</b>				
Debt Service	\$ 1,047,200	\$ -	\$ 1,028,000	\$ -
Library Debt Service	41,800	-	46,300	-
<b>Total Debt Service Funds</b>	<b>\$ 1,089,000</b>	<b>\$ -</b>	<b>\$ 1,074,300</b>	<b>\$ -</b>
<b>Capital Projects Funds:</b>				
General Corporate - CIP	\$ 495,000	\$ 558,700	\$ 775,000	\$ 546,700
Library Building	15,000	41,800	75,000	46,300
<b>Total Capital Projects Funds</b>	<b>\$ 510,000</b>	<b>\$ 600,500</b>	<b>\$ 850,000</b>	<b>\$ 593,000</b>
<b>Enterprise Funds:</b>				
Utility	\$ 9,000	\$ 1,036,800	\$ 9,000	\$ 941,700
Utility Capacity CIP	-	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 9,000</b>	<b>\$ 1,036,800</b>	<b>\$ 9,000</b>	<b>\$ 941,700</b>
<b>Internal Service Fund:</b>				
Employee Health Insurance	\$ 2,152,100	\$ -	\$ 1,882,000	\$ -
<b>Fiduciary Fund:</b>				
Police Pension	\$ 932,300	\$ 5,000	\$ 950,000	\$ 5,000
<b>Total Transfers</b>	<b>\$ 10,068,300</b>	<b>\$ 10,068,300</b>	<b>\$ 8,998,600</b>	<b>\$ 8,998,600</b>

## Fund Balance Overview

### CITY OF WOODSTOCK Fund Balance Overview FY15/16 Budget

	FY14/15			FY15/16		
	Beginning Fund Balance	Projected Surplus (Deficit)	Ending Fund Balance	Beginning Fund Balance	Budget Surplus (Deficit)	Fund Balance
<b>General Corporate</b>	\$ 4,652,800	\$ 5,400	\$ 4,658,200	\$ 4,658,200	\$ 74,200	\$ 4,732,400
<b>Special Revenue Funds:</b>						
Administrative Adjudication	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatic Center	5,900	(86,200)	(80,300)	(80,300)	(23,200)	(103,500)
Audit	20,300	600	20,900	20,900	2,100	23,000
Environmental Management	550,900	(233,400)	317,500	317,500	-	317,500
Hotel/Motel Tax	82,500	(4,500)	78,000	78,000	(8,000)	70,000
Illinois Municipal Retirement	1,121,500	90,300	1,211,800	1,211,800	(91,600)	1,120,200
Liability Insurance	1,508,600	200,200	1,708,800	1,708,800	(71,200)	1,637,600
Library	777,800	18,500	796,300	796,300	(19,300)	777,000
Motor Fuel Tax	238,100	(142,000)	96,100	96,100	(51,300)	44,800
NISRA	66,300	-	66,300	66,300	(16,500)	49,800
Paratransit	-	-	-	-	-	-
Park Development	69,000	(30,500)	38,500	38,500	(7,300)	31,200
Parks	-	-	-	-	-	-
Performing Arts	36,100	(36,100)	-	-	-	-
Police	21,400	13,500	34,900	34,900	17,300	52,200
Recreation Center	24,500	12,200	36,700	36,700	12,500	49,200
Revolving Loan	300,000	1,400	301,400	301,400	(500)	300,900
Social Security Fund	-	-	-	-	16,200	16,200
Tax Increment Financing	907,300	(901,800)	5,500	5,500	(216,200)	(210,700)
Wireless Alarm Monitoring	108,500	82,700	191,200	191,200	100,100	291,300
<b>Total Special Revenue Funds</b>	<b>\$5,838,700</b>	<b>(\$1,015,100)</b>	<b>\$4,823,600</b>	<b>\$4,823,600</b>	<b>(\$356,900)</b>	<b>\$4,466,700</b>
<b>Debt Service Funds:</b>						
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Debt Service	-	(700)	(700)	(700)	-	(700)
<b>Total Debt Service Funds</b>	<b>\$0</b>	<b>(\$700)</b>	<b>(\$700)</b>	<b>(\$700)</b>	<b>\$ -</b>	<b>(\$700)</b>
<b>Capital Projects Funds:</b>						
General Corporate - CIP	\$ 2,363,100	\$ (169,900)	\$ 2,193,200	\$ 2,193,200	\$ (889,500)	\$ 1,303,700
Library Building	301,900	(108,400)	193,500	193,500	(10,700)	182,800
<b>Total Capital Projects Funds</b>	<b>\$2,665,000</b>	<b>(\$278,300)</b>	<b>\$2,386,700</b>	<b>\$2,386,700</b>	<b>(\$900,200)</b>	<b>\$1,486,500</b>
<b>Enterprise Funds:</b>						
Utility	\$ 516,400	\$ (355,100)	\$ 161,300	\$ 161,300	\$ 88,500	\$ 249,800
Utility Capacity CIP	2,692,900	99,900	2,792,800	2,792,800	(49,700)	2,743,100
<b>Total Enterprise Funds</b>	<b>\$3,209,300</b>	<b>(\$255,200)</b>	<b>\$2,954,100</b>	<b>\$2,954,100</b>	<b>\$38,800</b>	<b>\$2,992,900</b>
<b>Internal Service Fund:</b>						
Employee Health Insurance	\$ (394,500)	\$ 318,400	\$ (76,100)	\$ (76,100)	\$ (36,100)	\$ (112,200)
<b>Fiduciary Fund:</b>						
Police Pension	\$ 17,845,000	\$ 382,500	\$ 18,227,500	\$ 18,227,500	\$ 776,900	\$ 19,004,400
<b>Totals</b>	<b>\$ 33,816,300</b>	<b>\$ (843,000)</b>	<b>\$ 32,973,300</b>	<b>\$ 32,973,300</b>	<b>\$ (403,300)</b>	<b>\$ 32,570,000</b>

## FUND BALANCE OVERVIEW (CONTINUED)

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In FY15/16, total fund balance is budgeted to decrease by (\$403,300) or (1.2%). A large part of this decrease (\$889,500) is due to the utilization of fund balance in the General Corporate – CIP Fund, which includes over 1.3 million in funding dedicated for public works improvements including roadway improvements. In addition, this Fund has been adversely impacted by the debt service payments that were previously funded through park developer donations along with the continued decrease of telecommunication tax.

The General Fund is anticipated to end FY15/16 with an increase in fund balance of \$74,200. This is felt to be a significant accomplishment in light of current economic conditions along with only increasing property taxes to capture new growth. In addition, FY14/15 is anticipated to end with a net gain in fund balance of \$5,400. This addition to fund balance is after a recommended transfer of \$950,000 to the General Corporate – CIP Fund, which would be an increase of \$475,000 over the budgeted amount.

Special Revenue Funds are budgeted to experience a reduction of (\$356,900) in fund balance for FY15/16 or a decrease of (7.4%). The large part of this decrease is a result of capital improvements paid for by the Tax Increment Financing Fund (TIF) including continued renovations to the City-owned Old Courthouse. The Illinois Municipal Retirement Fund is budgeted to be reduced by (\$91,600) to begin a planned drawdown of excess fund balance. Liability insurance also has a budget deficit of (\$71,200) as a result of budgeting for potential unemployment insurance payments in the amount of \$100,000 should layoffs become necessary in response to cuts to State-shared revenues. The Wireless Alarm Monitoring Fund will continue to build fund balance from user charges to create a reserve for future equipment replacement.

Debt Service Funds are budgeted to experience little to no change in fund balance for FY15/16 as property taxes levied and budget transfer amounts are established at the amount needed to pay debt service amounts.

The Capital Projects Funds will also need to utilize fund balance in FY15/16 decreasing by (\$900,200) or (37.8%) as the City completes numerous recommended improvements including additional road resurfacing projects, stormwater management, fiber optic infrastructure, and other improvements to the Opera House, Public Works Building, and City Hall.

The Enterprise Funds which is made up of the City-owned and operated Water and Sewer system is budgeted in FY15/16 to have a small increase in fund balance of \$38,000. This is a great improvement over the FY14/15 projected deficit of (\$255,200). A proposed 5% increase in water rates, along with a meter testing and change out program, is partially responsible for the turnaround.

Internal Service Fund which is made up entirely by the City's self-insured Employee Health Insurance Fund is budgeted in FY15/16 to have a reduction of (\$36,100) in fund balance. As a result of a number of known long-term illnesses impacting several employees and their dependents, the City has budgeted a conservatively high claims figure. In FY14/15, the City made great strides in reducing the deficit fund balance. At the beginning of FY14/15, the City had a deficit balance of (\$394,500), but by the end of the fiscal year, it is projected this will be decreased to (\$76,100) or an 80.7% reduction.

Fiduciary Fund is made up of the City's Police Pension Fund. For FY15/16 fund balance is proposed to increase \$776,900 as assets are accumulated to pay future retirement benefits.

# Community Profile

## Location



### Distance to Selected Major Cities:

Atlanta, GA	795
<b>Chicago, IL</b>	<b>65</b>
Dallas, TX	981
Denver, CO	971
Detroit, MI	316
Los Angeles	2,050
<b>Madison, WI</b>	<b>95</b>
<b>Milwaukee, WI</b>	<b>70</b>
Minneapolis, MN	400
New Orleans, LA	944
New York, NY	885
<b>Rockford, IL</b>	<b>35</b>
St. Louis, MO	300

**Bold** Denotes Regional Market Destinations

## Climate

Average Winter Temp.	22.9F	-5.1C
Average Summer Temp.	73.9F	23.3C
Average Annual Rainfall	32.00 inches	
Average Annual Snowfall	30.00 inches	

Region:	Northeast Illinois
County:	McHenry
Elevation:	942 feet (mean), 1,100 feet (highest)

### Major Highways/Routes

I-90, U.S. Route 14, Illinois Routes 47/120/176

## Transportation

### Airports

Name	Location	Distance
O'Hare	Chicago	40 miles
Midway	Chicago	50 miles
Mitchell Field	Milwaukee	64 miles
Rockford	Rockford, IL	40 miles
Lake in the Hills	LITH, IL	15 miles
Galt Airport	Woodstock, IL	5 miles

### Railroads

Union Pacific Railroad  
Commuter and passenger service to Chicago is provided by the Metra Northwest Line.

### Motor Freight Carriers

Freight Terminals:	2
Local Carriers:	27
Interstate Carriers:	2
Package Delivery Services:	Yes

### Bus Lines

Public and private carriers available for local and interstate transport.

## Government

**Type of Government:** Council/Manager  
Mayor and 6 Council Members elected at-large

Latest Comprehensive Plan:	2008
Municipal Zoning in Effect:	Yes
Planning Commission:	Yes
Home Rule:	No
Illinois Certified City:	Yes
Special Financing Techniques Available:	TIF

Emergency E911: Yes  
Police: 37 full-time sworn

Fire/Rescue District (WFRD):

- 40 full-time sworn fire-fighter/paramedics,
- 21 part-time firefighter/paramedics
- 15 firefighter/paramedic apprentices
- 20 firefighter/emergency medical technician cadets
- 23 emergency response vehicles
- Fire Insurance Class 3 (in town and less than 5 miles of the responding fire station) & Class 9 (out of town and more than 5 miles of the responding fire station)

## Taxes

Property taxes are per \$100 assessed valuation. Valuation 33.3% of fair market value.

### 2013 Property Tax Rates (Payable in 2014)

City of Woodstock:	2.0814
McHenry County:	1.0960
School District #200:	7.7422
College District #528:	0.4306
Conservation District:	0.2747
Dorr Township:	0.4146
<u>Woodstock Fire/Rescue:</u>	0.8654
<b>Total Tax</b>	<b>\$12.9049</b>

Sales Tax: 7.0% (total)

## Utilities

<b>Water</b>		
Supplier:	City of Woodstock	
Source:	Groundwater Wells	
Storage Capacity:	3.3 million gpd	
Treatment Capacity:	6.3 million gpd	
Avg Daily Demand:	2.3 million gpd	
Peak Daily Demand:	3.0 million gpd	
Plant Capacity:	7.8 million gpd	
<b>Waste Water Treatment (gpd in millions)</b>		
Supplier:	City of Woodstock	
	<b>North</b>	<b>South</b>
Design Avg. Flow:	3.5 mgd	1.75 mgd
Design Max Flow:	10.5 mgd	5.4 mgd
Current Avg. Daily:	2.1 mgd	1.31 mgd
<b>Natural Gas Supplier:</b>	NICOR	
<b>Electric Supplier:</b>	ComEd	

## Medical

**Hospitals:** 1    **Beds:** 154    **Clinics:** 4  
**Doctors:** 165    **Dentists:** 16

Centegra Health System has a level 2 trauma center, a level 2 nursery, heliport, substance abuse center, and five satellite offices. A new hospital campus was constructed at U.S. Route 14 and Doty Road in 1994 with the original facility being utilized for extended care, behavioral health programs, skilled nursing, hospice services, and other support services. The Route 14 facility has undergone two major expansions since 2002.

## Education

### Public Schools (Fall 2013)

#### Community Unit School District #200

Elementary Schools	6
Middle Schools	2
High Schools	2
Other	2
Total Student Enrollment (9/2013)	6,734
Total Number of Teachers (9/2013)	458
2014-2015 Total Budget	\$91.8 million
2014-2015 Per Pupil Expenditure	\$13,632

Source: CUSD #200 Community Services

#### Post-Secondary Education

Community Colleges	1
4 Year Colleges	1
University	0

Trade and technical programs are available through McHenry County College (MCC). MCC also offers transfer programs in more than 64 subjects.

### Total Labor Force 16 years and over: 11,752

Management, professional, and related occupations	34.1%
Service occupations	13.5%
Sales and office occupations	25.4%
Natural resources, construction, and maintenance occupations	10.8%
Production, transportation, and material-moving occupations	17.1%
Mean travel time to work in minutes:	27.5

Source: US Census 2010

## Workforce Assistance

For a complete list of local and regional workforce development resources visit [www.ilworkinfo.com](http://www.ilworkinfo.com)

## Demographic Snapshot

### Population

2010 census	24,770
2008 special census	24,658
2004 special census	21,657
2000 census	20,151
1990 census	14,353
1980 census	10,497

% Change 1980-1990	36.7%
% Change 1990-2000	40.4%
% Change 2000-2004	22.6%
% Change 2004-2008	13.9%
% Change 2008-2010	0.5%

### 2010 Population by Race (24,770 total)

White	83.5%
Black or African American	2.3%
American Indian and Alaska Native	0.4%
Asian and Pacific Islander	2.9%
Other Races	9.3%
Respondents of Hispanic Origin	23.6%

### Population by Radius

	<u>1 mile</u>	<u>5 mile</u>	<u>10 mile</u>
2014 projection	14,002	29,423	124,381
2010 census	13,672	27,801	121,305
1990 census	9,503	20,530	96,108

### Households

2010 census	9,767
2000 census	7,273
1990 census	5,290
1980 census	3,918
% Change 1980-1990	37.5%
% Change 1990-2000	32.7%
% Change 2000-2010	34.3%

### Households by Radius

	<u>1 mile</u>	<u>5 mile</u>	<u>10 mile</u>
2014 projection	5,126	10,989	47,915
2010 census	4,678	9,874	43,146
1990 census	3,559	7,324	33,399

### 2013 Households by Income (9,767 est. total)

\$150,000 and over	7.9%
\$100,000 to \$149,999	13.9%
\$75,000 to \$99,999	14.1%
\$50,000 to \$74,999	19.8%
\$35,000 to \$49,999	13.2%
\$25,000 to \$34,999	9.0%
\$15,000 to \$24,999	10.2%
\$10,000 to \$14,999	5.0%
Under \$10,000	6.7%

<b>2010 median household income</b>	\$56,929
<b>2000 median household income</b>	\$47,871
<b>% Change</b>	18.9%

<b>2010 per capita income</b>	\$24,653
<b>2000 per capita income</b>	\$23,210
<b>% Change</b>	6.2%

### 2010 Population by Gender (24,770 total)

Male	50.2%
Female	49.8%

### 2010 Population by Age (24,770 total)

Under 5 years	7.5%
5 to 9 years	7.4%
10 to 14 years	7.3%
15 to 19 years	7.0%
20 to 24 years	6.4%
25 to 34 years	15.6%
35 to 44 years	14.6%
45 to 54 years	14.0%
55 to 59 years	5.8%
60 to 64 years	4.4%
65 to 74 years	5.3%
75 to 84 years	3.0%
85 years and over	1.8%

<b>Median Age</b>	34.2
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### School Enrollment

Nursery school, preschool	9.2%
Kindergarten	7.4%
Elementary school (grades 1-8)	46.6%
High school (grades 9-12)	17.6%
College or graduate school	19.3%

### Educational Attainment

Less than 9 <sup>th</sup> grade	15.5%
9 <sup>th</sup> to 12 <sup>th</sup> grade, no diploma	8.2%
High school graduate or equivalent	30.8%
Some college, no degree	21.0%
Associate degree	6.5%
Bachelor's degree	17.4%
Graduate or professional degree	8.9%
Percent high school graduate +	84.6%
Percent bachelor's degree +	26.3%

Sources: U.S. Bureau of Census, Census 2010  
Chicago Metropolitan Agency for Planning, and  
Department of Community and Economic Development

## Major Employers

### Private

Centegra Health System	1,111
Catalent Pharma Solutions	830
Claussen Pickle Company	325
Charter Dura-Bar Company	290
Wal-Mart	280
Silgan	250
Guardian Electric Company	244

### Public

McHenry County Government	1,400
Woodstock CUSD #200	1,131
Special Education District of McHenry County	148
City of Woodstock	143

## Construction Activity

### Totals January – December 2013

New Residential Dwellings	59
Value of New Residential Permits	\$8,800,624
Value of Commercial Building Activity	\$1,538,950
Value of Industrial Building Activity	\$704,706

### Totals January – December 2014

New Residential Dwellings	46
Value of New Residential Permits	\$6,464,105
Value of Commercial Building Activity	\$5,635,732
Value of Industrial Building Activity	\$285,250

## Legislative Districts

### State

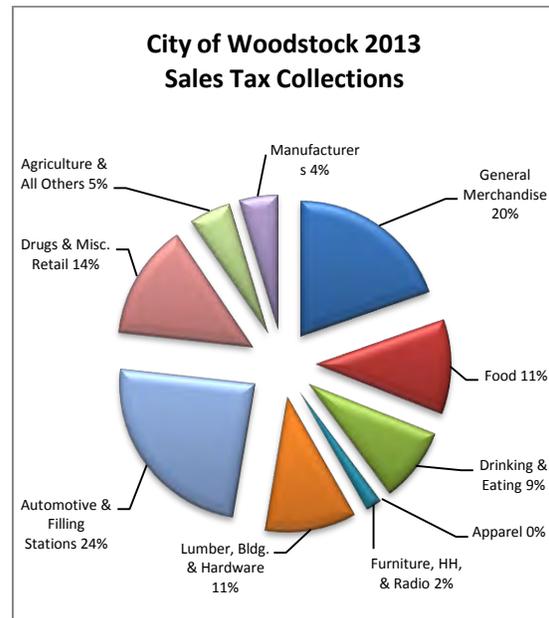
Illinois State Rep. Dist. #63:	Jack Franks
Illinois State Rep. Dist. #64:	Mike Tryon
Illinois Senate Dist. #32:	Pamela Althoff

### Federal

U.S. Congress Dist. #14:	Randy Hultgren
U.S. Senators:	Dick Durbin Mark Kirk

## Retail Sales

2013 Calendar Year - Sales made during  
January 2013 through December 2013



Standard Industrial Classification Category	Municipal Tax Collected
General Merchandise	\$688,523.38
Food	395,938.85
Drinking & Eating Places	310,786.22
Apparel	1,652.83
Furniture & H.H. & Radio	66,195.11
Lumber, Bldg, Hardware	381,157.80
Automotive & Filling Stations	843,540.32
Drugs & Misc. Retail	481,521.23
Agriculture & All Others	172,866.32
Manufacturers	159,501.62
2013 Totals	\$3,501,683.68
2012 Totals	\$3,391,915.30

Source: Illinois Department of Revenue



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Department/Fund Budgets



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# General Fund Revenues

## General Fund Revenues

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General Fund Revenues are used to account for all financial resources except those required to be accounted for in other funds. As required by Generally Accepted Accounting Principles (GAAP), the General Fund does not include any financial resources from entities, which are legally separate from the City (e.g., Library and Police Pension Fund), even though these entities may be reported within the City's financial statements and accounted for by the Finance Department.

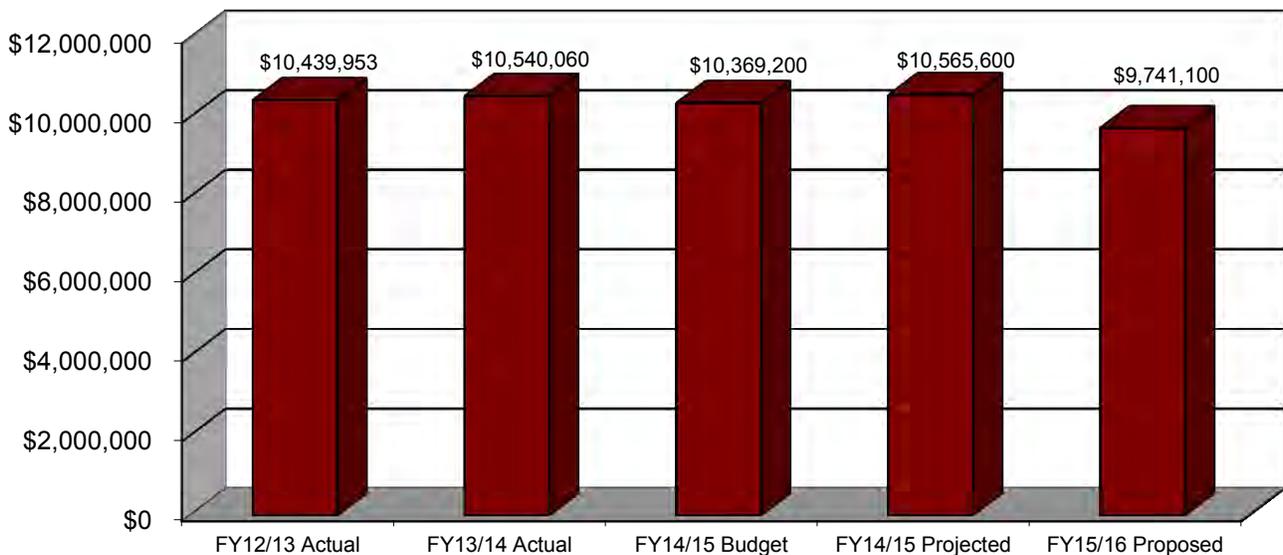
Included in the General Fund Revenues are transfers that are made to other funds to support their operations. In addition, recaps of all General Fund Department expenses are included.



### Objectives:

- Account for General Fund revenues.
- Allocate revenue to other funds to support their operations.

### **BUDGET COMPARISON (Revenues Including Positive Transfers)**



## General Corporate Fund - Revenues

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 4,652,800	\$ 4,658,200
<b>REVENUES</b>						
<b>TAXES</b>						
01-00-1-311	Property Taxes	\$ 2,807,593	\$ 2,531,608	\$ 2,330,000	\$ 2,313,700	\$ 1,367,500
01-00-1-312	Replacement Taxes	222,058	276,144	244,000	250,000	250,000
01-00-1-313	Sales Taxes	3,387,911	3,548,055	3,570,000	3,664,000	3,755,600
01-00-1-314	Illinois Income Taxes	2,641,893	2,856,414	2,863,000	2,860,900	2,932,000
01-00-1-315	Video Gaming Revenue	-	34,727	50,000	163,000	160,000
01-00-1-330	Sales Tax Rebates	-	(68,052)	(77,000)	(69,000)	(77,000)
<b>TOTAL TAXES</b>		<b>\$ 9,059,455</b>	<b>\$ 9,178,896</b>	<b>\$ 8,980,000</b>	<b>\$ 9,182,600</b>	<b>\$ 8,388,100</b>
<b>LICENSES &amp; PERMITS</b>						
01-00-2-322	Liquor & Business Licenses	\$ 69,147	\$ 70,854	\$ 70,000	\$ 79,600	\$ 78,000
01-00-2-324	Building Permits	112,880	112,894	100,000	130,000	115,000
01-00-2-326	Stormwater Permits	3,400	3,850	3,000	4,100	3,500
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$ 185,427</b>	<b>\$ 187,598</b>	<b>\$ 173,000</b>	<b>\$ 213,700</b>	<b>\$ 196,500</b>
<b>FINES &amp; FEES</b>						
01-00-2-328	Franchise Fees	\$ 300,816	\$ 310,442	\$ 309,000	\$ 326,000	\$ 330,000
01-00-2-331	Filing Fees	1,320	590	1,000	800	1,000
01-00-2-335	Backflow Inspections	40,200	33,276	40,000	31,500	32,000
01-00-2-336	Elevator Inspections Revenue	-	9,010	9,000	9,000	9,000
<b>TOTAL FINES &amp; FEES</b>		<b>\$ 342,336</b>	<b>\$ 353,318</b>	<b>\$ 359,000</b>	<b>\$ 367,300</b>	<b>\$ 372,000</b>
<b>SALES OF GOODS AND SERVICES</b>						
01-00-3-327	Recreation Program Fees	\$ 221,994	\$ 233,925	\$ 228,000	\$ 225,500	\$ 225,000
01-00-3-328	Recreation Financial Aid	-	-	(8,000)	(8,000)	(8,000)
<b>TOTAL SALES OF GOODS AND SERVICES</b>		<b>\$ 221,994</b>	<b>\$ 233,925</b>	<b>\$ 220,000</b>	<b>\$ 217,500</b>	<b>\$ 217,000</b>
<b>INTEREST</b>						
01-00-5-381	Interest	\$ 33,390	\$ 35,962	\$ 30,400	\$ 31,000	\$ 30,000
<b>TOTAL INTEREST</b>		<b>\$ 33,390</b>	<b>\$ 35,962</b>	<b>\$ 30,400</b>	<b>\$ 31,000</b>	<b>\$ 30,000</b>
<b>OTHER</b>						
01-00-5-360	Rental Property Receipts	\$ 22,650	\$ 9,300	\$ 11,400	\$ 7,100	\$ -
01-00-5-378	Sale of Surplus Equipment	38,798	46,643	10,000	19,000	15,000
01-00-5-379	Intergovernmental Services	5,903	4,113	6,000	10,000	8,000
01-00-5-380	Miscellaneous Income	36,262	49,300	35,000	35,000	35,000
01-00-5-385	CDBG Grant-Distressed Housing	-	-	50,000	-	-
01-00-5-386	Community Event Donations	-	-	25,000	13,000	10,000
<b>TOTAL OTHER REVENUES</b>		<b>\$ 103,613</b>	<b>\$ 109,356</b>	<b>\$ 137,400</b>	<b>\$ 84,100</b>	<b>\$ 68,000</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 9,946,215</b>	<b>\$ 10,099,055</b>	<b>\$ 9,899,800</b>	<b>\$ 10,096,200</b>	<b>\$ 9,271,600</b>

**General Corporate Fund - Revenues (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
01-00-9-391	Transfer from Library Fund	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
01-00-9-395	Transfer from Utility Fund	373,397	327,005	355,400	355,400	355,400
01-00-9-397	Transfer from Special Rec Fund	17,000	18,000	18,000	18,000	18,000
01-00-9-398	Transfer from Police Pension Fund	5,000	5,000	5,000	5,000	5,000
01-00-9-399	Transfer from Env. Mgmt. Fund	87,341	80,000	80,000	80,000	80,000
01-00-9-881	Transfer To Debt Service Fund	(190,590)	(148,137)	(159,900)	(168,200)	(176,500)
01-00-9-889	Transfer To Employee Ins. Fund	(616,072)	(717,600)	(726,100)	(658,400)	(670,000)
01-00-9-894	Transfer To Police Protection Fund	(3,574,001)	(3,525,641)	(3,445,400)	(3,426,000)	(2,170,300)
01-00-9-895	Transfer To Parks Fund	(353,429)	(489,320)	(570,700)	(584,400)	(696,000)
01-00-9-898	Transfer To Performing Arts Fund	(280,802)	(350,246)	(355,400)	(303,800)	(362,000)
01-00-9-899	Transfer To Paratransit Fund	(16,145)	(18,813)	(33,800)	(33,900)	(34,800)
01-00-9-912	Transfer To MFT Fund	(100,000)	(100,000)	-	-	-
01-00-9-914	Transfer To Admin. Adjudication Fund	(7,555)	(11,541)	(6,500)	(5,800)	(10,500)
01-00-9-982	Transfer To General - CIP Fund	(550,000)	(875,000)	(475,000)	(950,000)	(775,000)
	<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>	<b>\$ (5,194,856)</b>	<b>\$ (5,795,293)</b>	<b>\$ (5,303,400)</b>	<b>\$ (5,661,100)</b>	<b>\$ (4,425,700)</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 4,751,359</b>	<b>\$ 4,303,762</b>	<b>\$ 4,596,400</b>	<b>\$ 4,435,100</b>	<b>\$ 4,845,900</b>
<b>EXPENSES</b>						
<b>GENERAL GOVERNMENT</b>						
01-01-x-xxx	City Manager's Office	\$ 500,461	\$ 418,245	\$ 562,800	\$ 644,200	\$ 905,000
01-02-x-xxx	City Hall	101,273	87,235	96,000	91,700	\$ 78,900
01-03-x-xxx	Finance	418,781	332,264	342,300	341,700	\$ 365,900
01-04-x-xxx	Human Resources	192,434	205,008	220,800	223,700	\$ 224,800
01-05-x-xxx	Building and Zoning	576,505	615,704	761,600	723,100	\$ 650,100
01-12-x-xxx	Economic Development	-	-	-	-	197,500
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,789,454</b>	<b>\$ 1,658,456</b>	<b>\$ 1,983,500</b>	<b>\$ 2,024,400</b>	<b>\$ 2,422,200</b>
<b>PUBLIC WORKS</b>						
01-06-x-xxx	Street Maintenance	\$ 1,245,053	\$ 1,443,679	\$ 1,297,700	\$ 1,161,300	\$ 1,084,700
01-07-x-xxx	Fleet Maintenance	202,488	207,266	248,200	228,900	\$ 196,300
01-08-x-xxx	DPW Administration	410,270	375,441	411,800	410,800	\$ 431,900
	<b>TOTAL PUBLIC WORKS</b>	<b>\$ 1,857,811</b>	<b>\$ 2,026,386</b>	<b>\$ 1,957,700</b>	<b>\$ 1,801,000</b>	<b>\$ 1,712,900</b>
<b>PARKS, RECREATION, &amp; CULTURE</b>						
01-09-x-xxx	Recreation	\$ 500,821	\$ 487,868	\$ 505,700	\$ 518,300	\$ 534,300
01-11-x-xxx	Community Events	48,738	51,175	112,500	86,000	\$ 102,300
	<b>TOTAL PARKS, RECREATION &amp; CULTURE</b>	<b>\$ 549,559</b>	<b>\$ 539,043</b>	<b>\$ 618,200</b>	<b>\$ 604,300</b>	<b>\$ 636,600</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>\$ 4,196,824</b>	<b>\$ 4,223,885</b>	<b>\$ 4,559,400</b>	<b>\$ 4,429,700</b>	<b>\$ 4,771,700</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 554,535</b>	<b>\$ 79,877</b>	<b>\$ 37,000</b>	<b>\$ 5,400</b>	<b>\$ 74,200</b>
<b>Ending Fund Balance</b>					<b>\$ 4,658,200</b>	<b>\$ 4,732,400</b>

## General Fund Revenue Line Item Descriptions

### 01-00-1-311 Property Taxes \$ 1,367,500

FY12/13 Actual:	\$ 2,807,593	FY13/14 Actual:	\$ 2,531,608
FY14/15 Budget:	\$ 2,330,000	FY14/15 Projected:	\$ 2,313,700
Budget to Proposed	-41.3% ▽	Projected to Proposed	-40.9% ▽

This fund receives the General Corporate property tax levy. Prior to FY15/16, the City levied for Streets & Bridges. In FY15/16, reallocations to the tax levy were completed, and the City significantly reduced the Street and Bridge levy, except for a minimal levy (i.e., \$100) to preserve the future rights, and reallocated these funds to the Police Protection Fund. Since the Police Protection Fund was already dependent on a transfer from the General Fund to operate, the increased property tax allocation will have a net-zero effect as the transfer amount between the funds will be reduced.

In addition, the City receives a portion of the Road & Bridge property tax levied by the corresponding Townships (i.e., Dorr, Greenwood, Hartland and Seneca).

### 01-00-1-312 Replacement Taxes \$ 250,000

FY12/13 Actual:	\$ 222,058	FY13/14 Actual:	\$ 276,144
FY14/15 Budget:	\$ 244,000	FY14/15 Projected:	\$ 250,000
Budget to Proposed	2.5% △	Projected to Proposed	0.0%

Replacement tax revenues are derived from an income tax on corporations, partnerships, and trusts. The State replaces the local revenue lost due to the 1978 abolition of the corporate personal property tax. The funds are distributed to local taxing bodies proportionately to the relative amounts of corporate personal property tax lost. This amount is projected to remain at the same level in FY15/16 by the Illinois Municipal League (IML).

### 01-00-1-313 Sales Taxes \$ 3,755,600

FY12/13 Actual:	\$ 3,387,911	FY13/14 Actual:	\$ 3,548,055
FY14/15 Budget:	\$ 3,570,000	FY14/15 Projected:	\$ 3,664,000
Budget to Proposed	5.2% △	Projected to Proposed	2.5% △

This line item represents the 1% Municipal Retailers Occupation Tax that is collected on goods sold and certain services received within the City of Woodstock. Sales tax revenues are highly reliant upon the state of the economy and growth in commercial businesses within the community. The FY15/16 Budget includes a 2.5% increase in overall sales taxes based on growth anticipated within the retail sector.

**01-00-1-314 Income Taxes** **\$ 2,932,000**

FY12/13 Actual:	\$ 2,641,893	FY13/14 Actual:	\$ 2,856,414
FY14/15 Budget:	\$ 2,863,000	FY14/15 Projected:	\$ 2,860,900
Budget to Proposed	2.4% <span style="color: green;">△</span>	Projected to Proposed	2.5% <span style="color: green;">△</span>

The City utilizes the estimates provided by IML to develop the anticipated revenues for this line item. The IML is currently estimating that municipalities will receive \$97.00 per capita for FY14/15.

For FY15/16, the IML is forecasting an increase of 2.1% to \$99.00 per capita from FY14/15 projections. In May, 2013, reported in FY13/14, income tax receipts grew 36%, but this was an aberration caused in part by individuals and corporations reporting capital gains income in anticipation of significant changes in Federal tax policy.

Illinois use tax revenue is also recorded within this line item. Illinois imposes use tax on the privilege of using goods within their borders as a complement to sales taxes. This tax applies to individuals, businesses, and organizations. Use tax is also distributed on a per capita basis.

Use tax is expected to increase 4.9% or \$0.90 per capita in FY15/16 from what is estimated to be collected in FY14/15.

For FY14/15 and FY15/16, the following per capita estimates have been provided by the Illinois Municipal League:

	<u>FY14/15</u>	<u>FY15/16</u>	<u>+(-)</u>
Income Tax	\$97.00 per capita	\$99.00 per capita	\$2.00
State Use Tax	\$18.50 per capita	\$19.40 per capita	\$0.90

**01-00-1-315 Video Gaming Revenue** **\$ 160,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 34,727
FY14/15 Budget:	\$50,000	FY14/15 Projected:	\$ 163,000
Budget to Proposed	220.0% <span style="color: green;">△</span>	Projected to Proposed	-1.8% <span style="color: red;">▽</span>

The City authorized video gaming in the middle of FY13/14. As a result, the City receives 5% of net income from each machine. The tax is collected and administered by the Illinois Department of Revenue and then distributed to the City on a monthly basis. As of March 2015, fifteen (15) licenses for video gaming machines have been issued.

**01-00-1-330 Sales Tax Rebates** **(\$ 77,000)**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	(\$ 68,052)
FY14/15 Budget:	(\$ 77,000)	FY14/15 Projected:	(\$ 69,000)
Budget to Proposed	0.0%	Projected to Proposed	-11.6% <span style="color: red;">▽</span>

The City entered into a sales-tax sharing agreement with Kohl's that began on April, 2012 and will expire in 2023. As part of the agreement, the City pays Kohl's

50% of the amount of sales tax generated at the Woodstock location.

In addition, in September, 2013, City Council approved a retail sales-tax sharing incentive agreement with Vroom Vroom, LLC (Woodstock Harley-Davidson). The economic development incentive provides assistance to Vroom Vroom LLC to acquire, renovate and relocate their dealership to the former Sears building at 2235 S. Eastwood. This agreement began in FY14/15 and expires in FY20/21.

<b>01-00-2-322 Liquor &amp; Business Licenses</b>				<b>\$ 78,000</b>
FY12/13 Actual:	\$ 69,147	FY13/14 Actual:	\$ 70,854	
FY14/15 Budget:	\$ 70,000	FY14/15 Projected:	\$ 79,600	
Budget to Proposed	11.4% <span style="color: green;">△</span>	Projected to Proposed	-2.0% <span style="color: red;">▽</span>	

The City offers nineteen different classifications and issued liquor licenses to 45 separate entities in FY14/15. Several new businesses opened in FY14/15 and were awarded the appropriate liquor licenses. No fee increases are proposed for FY15/16.

<b>01-00-2-324 Building Permits</b>				<b>\$ 115,000</b>
FY12/13 Actual:	\$ 112,880	FY13/14 Actual:	\$ 112,894	
FY14/15 Budget:	\$ 100,000	FY14/15 Projected:	\$ 130,000	
Budget to Proposed	15.0% <span style="color: green;">△</span>	Projected to Proposed	-11.5% <span style="color: red;">▽</span>	

Plan review fees, building inspection charges, and permit fees collected by the Department of Building and Zoning are included within this line item.

The economic recovery has resulted in building permits increasing, although nowhere near the rate that was seen in 2007. The City has budgeted for this recovery to continue, although at a very slow rate since foreclosures and bankruptcies are still prevalent in the marketplace.

<b>01-00-2-326 Stormwater Permits</b>				<b>\$3,500</b>
FY12/13 Actual:	\$ 3,400	FY13/14 Actual:	\$ 3,850	
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 4,100	
Budget to Proposed	16.7% <span style="color: green;">△</span>	Projected to Proposed	-14.6% <span style="color: red;">▽</span>	

This line item accounts for the fees charged as part of the building permit process to cover the related costs for the review and monitoring of the City's Stormwater Management Ordinance, which is required to maintain the City's "Certified Community" status. As a "Certified Community," the City is responsible for the review of projects and enforcement of the County's stormwater management requirements, instead of relying on the County for these services.

**01-00-2-328 Franchise Fees \$ 330,000**

FY12/13 Actual:	\$ 300,816	FY13/14 Actual:	\$ 310,442
FY14/15 Budget:	\$ 309,000	FY14/15 Projected:	\$ 326,000
Budget to Proposed	6.8% <span style="color: green;">△</span>	Projected to Proposed	1.2% <span style="color: green;">△</span>

The cable television franchise agreement requires Comcast and AT&T to forward 5% of their gross receipts to the City. The franchise fees collected in FY14/15 are projected to exceed the annual budget amount due to upgrades to existing services and the additional revenues from “On Demand” programming. The FY15/16 Budget is predicated on a small increase in new subscribers and potential fee increases.

**01-00-2-331 Filing Fees \$ 1,000**

FY12/13 Actual:	\$ 1,320	FY13/14 Actual:	\$ 590
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 800
Budget to Proposed	0.0%	Projected to Proposed	25.0% <span style="color: green;">△</span>

This line item includes fees assessed to developers/individuals for subdivision and zoning petitions. It also includes fees received for development approvals of unincorporated land, zoning variations, building code appeals, and similar applications.

**01-00-2-335 Backflow Inspections \$ 32,000**

FY12/13 Actual:	\$ 40,200	FY13/14 Actual:	\$ 33,276
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 31,500
Budget to Proposed	-20.0% <span style="color: red;">▽</span>	Projected to Proposed	1.6% <span style="color: green;">△</span>

The annual inspection and certification of backflow prevention devices is mandated by the State of Illinois and must be performed by a licensed inspector. The City is required to oversee this program and to verify that each property owner is in compliance.

The FY15/16 Budget amount reflects the anticipated collections from completing inspections on the over 540 backflow devices located throughout the City.

**01-00-2-336 Elevator Inspection Revenue \$ 9,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 9,010
FY14/15 Budget:	\$ 9,000	FY14/15 Projected:	\$ 9,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The City of Woodstock administers the local elevator inspection program. The City contracts with third-party Thompson Elevator Inspection Services to conduct the inspections. This line item reflects revenue generated from inspection fees collected from building owners that is used to offset the contractual services charged by the inspection service.

**01-00-3-327 Recreation Program Fees** **\$ 225,000**

FY12/13 Actual:	\$ 221,994	FY13/14 Actual:	\$ 233,925
FY14/15 Budget:	\$ 228,000	FY14/15 Projected:	\$ 225,500
Budget to Proposed	-1.3% ▽	Projected to Proposed	-0.2% ▽

This line item includes the fees charged by the Recreation Department for its programs; league and team fees; sponsorships and donations; and advertisement income for ads in the City Scene. Program registration fees are charged for the majority of programs offered by the Recreation Department with the exception of miscellaneous special events such as the Memorial Day Bike Decorating Contest and the Halloween Costume Contest. For most programs, nonresidents of the City are charged an additional 50% of the fee assessed to residents (not to exceed \$20).

**01-00-3-328 Recreation Financial Aid** **(\$ 8,000)**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	(\$ 8,000)	FY14/15 Projected:	(\$ 8,000)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Over the years the Recreation Department has provided the opportunity for participants to apply for financial aid to participate in Recreation programs at a reduced rate or even at no charge. In the past, the level of financial aid provided to participants was minimal and was not separately tracked. However, due to the poor economic climate, the number of requests for financial aid has significantly increased. Therefore, this account was established in FY14/15 to be ultimately netted against the Recreation Program Fees and allow the Recreation Department to be able to determine the financial impact from the aid provided to program participants.

**01-00-5-381 Interest Income** **\$ 30,000**

FY12/13 Actual:	\$ 33,390	FY13/14 Actual:	\$ 35,962
FY14/15 Budget:	\$ 30,400	FY14/15 Projected:	\$ 31,000
Budget to Proposed	-1.3% ▽	Projected to Proposed	-3.2% ▽

This line item reflects the interest received throughout the year from the General Corporate Fund's investments. The City's interest income has been impacted over the last five years by the Federal Reserve Board's decision to reduce the Fed Funds rate to between 0.0% and 0.25% which has negatively impacted the ability for the City to generate interest income on available funds.

**01-00-5-360 Rental Property Receipts** **\$ 0**

FY12/13 Actual:	\$ 22,650	FY13/14 Actual:	\$ 9,300
FY14/15 Budget:	\$ 11,400	FY14/15 Projected:	\$ 7,100
Budget to Proposed	-100% ▽	Projected to Proposed	100% ▽

A lease agreement was negotiated and approved by the City Council to rent out a part of the Metra train depot. However due to extensive construction changes that are being required to the train depot, a rent concession has been made for the remainder of FY14/15 and the majority of FY15/16.

The City also received, as a donation, a conservation area located outside City limits. The City only receives revenue if a second caretaker stays at the property. During FY15/16 it is anticipated that the second caretaker will remain unfilled.

<b>01-00-5-378 Sale of Surplus Equipment</b>				<b>\$ 15,000</b>
FY12/13 Actual:	\$ 38,798	FY13/14 Actual:	\$ 46,643	
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 19,000	
Budget to Proposed	50.0% <span style="color: green;">△</span>	Projected to Proposed	-21.1% <span style="color: red;">▽</span>	

From time to time the City has old equipment that has generally outlived its useful life. In order to dispose of this equipment, the City sells it at an auction conducted by the McHenry County Council of Governments. Items sold at the auction typically include police cars, public works machinery and vehicles, and a multitude of other items.

<b>01-00-5-379 Intergovernmental Services</b>				<b>\$ 8,000</b>
FY12/13 Actual:	\$ 5,903	FY13/14 Actual:	\$ 4,113	
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 10,000	
Budget to Proposed	33.3% <span style="color: green;">△</span>	Projected to Proposed	-20.0% <span style="color: red;">▽</span>	

In order to provide services more economically to the City's residents, the City has entered into intergovernmental agreements to provide various services to nearby governmental entities. Currently, the City has an agreement with both the Village of Richmond and Spring Grove to provide building inspections to their communities. The City is exploring the option of offering IT and fleet maintenance service to other government units, which has not been budgeted.

<b>01-00-5-380 Miscellaneous Income</b>				<b>\$ 35,000</b>
FY12/13 Actual:	\$ 36,262	FY13/14 Actual:	\$ 49,300	
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 35,000	
Budget to Proposed	0.0%	Projected to Proposed	0.0%	

Items in this account are made up of revenue that generally does not relate to any other specific line item. Some items include scrap metal sales, jury duty pay, liquor license fines, snow removal, and weed mowing bills. The FY13/14 budget originally included an estimate for the sale of surplus equipment, which was moved to be separately reported within its own line item.

<b>01-00-5-385 CDBG Grant – Distressed Housing</b>				<b>\$ 0</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 0	
Budget to Proposed	-100.0% <span style="color: red;">▽</span>	Projected to Proposed	0.0%	

The City's Residential Rehabilitation Assistance Program (RRAP), developed based on the receipt of grant funding, would provide financial assistance to qualified homeowners who wish to make specific improvements to their home, but lack the financial resources. While the City did apply for funding, unfortunately, the City's request was denied. However, two County programs that provide similar assistance will be utilized to assist homeowners.

**01-00-5-386 Community Event Donations \$ 10,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 25,000	FY14/15 Projected:	\$ 13,000
Budget to Proposed	-60.0% ▽	Projected to Proposed	-23.1% ▽

In response to City Council’s expressed wish to create a Community Celebration unique to Woodstock, the City joined with the Gavers Community Cancer Foundation to host the inaugural Summer in the Park event in Emricson Park.

Part of the celebration was paid by donations, which have been reported within this line item. Expenditures were restricted for the event based on the results of the fundraising campaign. In addition to financial contributions, the City benefited from other contributions including volunteer hours and in-kind donations.

**TRANSFERS:**

**01-00-9-391 Transfer From Library Fund \$ 11,000**

FY12/13 Actual:	\$ 11,000	FY13/14 Actual:	\$ 11,000
FY14/15 Budget:	\$ 11,000	FY14/15 Projected:	\$ 11,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

As a separate fund, similar to the Water & Sewer Fund, and due to the fact that the Library’s service area extends beyond the City limits of the City of Woodstock, the Library is assessed a fee for services provided by the Finance and Human Resources Departments. These services include payroll processing, accounts payable, general accounting, auditing, employee recruitment and benefit-management services.

**01-00-9-395 Transfer From Utility Fund \$ 355,400**

FY12/13 Actual:	\$ 373,397	FY13/14 Actual:	\$ 327,005
FY14/15 Budget:	\$ 355,400	FY14/15 Projected:	\$ 355,400
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item represents the charges from the General Corporate Fund for services provided to the Water & Sewer Fund. This transfer is based on the following formula:

General Government	10%
Finance Department	40%
Fleet Maintenance	8%
Public Works Administration	25%
Human Resources	20%

The FY15/16 Budget proposes freezing the transfer amount based on FY14/15 dollar levels.

**01-00-9-397 Transfer From Special Recreation Fund \$ 18,000**

FY12/13 Actual:	\$ 17,000	FY13/14 Actual:	\$ 18,000
FY14/15 Budget:	\$ 18,000	FY14/15 Projected:	\$ 18,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This budgeted transfer reflects an allocation of the salary costs for the Recreation Department to administer these programs.

**01-00-9-398 Transfer From Police Pension Fund \$ 5,000**

FY12/13 Actual:	\$ 5,000	FY13/14 Actual:	\$ 5,000
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 5,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This budgeted transfer reflects an allocation of the costs from the Finance Department to complete and file the annual Department of Insurance report, as well as prepare the related audit schedules for the Police Pension Fund.

**01-00-9-399 Transfer From Environmental Management Fund \$ 80,000**

FY12/13 Actual:	\$ 87,341	FY13/14 Actual:	\$ 80,000
FY14/15 Budget:	\$ 80,000	FY14/15 Projected:	\$ 80,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Historically, the City has funded its leaf collection efforts from both the Environmental Management and the General Corporate Funds. A significant portion of the costs incurred for this program, including expenses incurred in Streets as well as in Parks for the collection of leaves and street sweeping services, have been historically reflected within the General Corporate Fund. Both of these activities include material that is restricted by the Illinois Environmental Protection Agency for disposal and which are considered as special waste.

**01-00-9-881 Transfer (To) Debt Service Fund (\$ 176,500)**

FY12/13 Actual:	(\$ 190,590)	FY13/14 Actual:	(\$ 148,137)
FY14/15 Budget:	(\$ 159,900)	FY14/15 Projected:	(\$ 168,200)
Budget to Proposed	10.4% $\Delta$	Projected to Proposed	4.9% $\Delta$

The FY15/16 transfer includes funding for the following bond payments provided for through the Debt Service Fund:

<u>Bond Issue</u>	<u>Transfers</u>
Aquatic Center	\$ 42,400
Opera House Annex	71,200
Lake Avenue	<u>61,500</u>
Total (Before Agent Fees)	\$175,100
Paying Agent Fees	<u>1,400</u>
Total Transfer	\$176,500

Amount for FY14/15 was higher than budgeted as Fundraising for Opera House fell short of projections.

**01-00-9-889 Transfer (To) Employee Health Insurance Fund (\$ 670,000)**

FY12/13 Actual:	(\$ 616,072)	FY13/14 Actual:	(\$ 717,600)
FY14/15 Budget:	(\$ 726,100)	FY14/15 Projected:	(\$ 658,400)
Budget to Proposed	-7.7% ▽	Projected to Proposed	1.8% △

This line item represents the total monthly transfers made to the Employee Health Insurance Fund for the insurance coverage for those employees who are in departments contained within the General Corporate Fund.

**01-00-9-894 Transfer (To) Police Protection Fund (\$ 2,170,300)**

FY12/13 Actual:	(\$ 3,574,001)	FY13/14 Actual:	(\$ 3,525,641)
FY14/15 Budget:	(\$ 3,445,400)	FY14/15 Projected:	(\$ 3,426,000)
Budget to Proposed	-37.0% ▽	Projected to Proposed	-36.7% ▽

This line item represents the annual subsidy that is required from the City's General Corporate Fund to the Police Protection Fund. Property tax revenues and fines are insufficient to pay for the full costs of providing police services to the community. Therefore, an annual transfer is made at year-end to provide for the difference between the expenditures incurred throughout the year for police services and the corresponding revenues generated on behalf of this department. In FY15/16, a larger portion of the property tax levy has been directed towards the Police Protection Fund, which has resulted in a smaller transfer being needed.

**01-00-9-895 Transfer (To) Public Parks Fund (\$ 696,000)**

FY12/13 Actual:	(\$ 353,429)	FY13/14 Actual:	(\$ 489,320)
FY14/15 Budget:	(\$ 570,700)	FY14/15 Projected:	(\$ 584,400)
Budget to Proposed	22.0% △	Projected to Proposed	19.1% △

This line item represents the annual subsidy that is required from the General Corporate Fund to the Public Parks Fund. Property taxes received by this fund are unable to pay all costs for maintaining, developing and improving the City's park system. Therefore, an annual transfer is made at year end to provide the necessary funds and prevent a deficit in the fund for the year.

**01-00-9-898 Transfer (To) Performing Arts Fund (\$ 362,000)**

FY12/13 Actual:	(\$ 280,802)	FY13/14 Actual:	(\$ 350,246)
FY14/15 Budget:	(\$ 355,400)	FY14/15 Projected:	(\$ 303,800)
Budget to Proposed	1.9% △	Projected to Proposed	19.2% △

This line item represents the annual subsidy that is required from the General Corporate Fund to the Performing Arts Fund. Ticket sales and property taxes are insufficient to meet all operating costs for the Opera House, therefore, an annual transfer is made at year-end to provide the necessary funds and prevent a deficit in the fund for the year.

**01-00-9-899 Transfer (To) Paratransit Fund (\$ 34,800)**

FY12/13 Actual:	(\$ 16,145)	FY13/14 Actual:	(\$ 18,813)
FY14/15 Budget:	(\$ 33,800)	FY14/15 Projected:	(\$ 33,900)
Budget to Proposed	3.0% $\Delta$	Projected to Proposed	2.7% $\Delta$

This line item serves as the transfer to the Paratransit Fund which provides public transportation to the community's residents through PACE. A portion of the JARC/New Freedom grant funding expired in FY13/14 resulting in a significant increase in this transfer.

**01-00-9-912 Transfer (To) Motor Fuel Tax Fund \$ 0**

FY12/13 Actual:	(\$ 100,000)	FY13/14 Actual:	(\$ 100,000)
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

In previous years, all revenue for the annual maintenance and resurfacing of streets was limited to the City's allotment of Motor Fuel Tax funds. In recognition of the need to complete more street maintenance and resurfacing work, a transfer was proposed from the General Fund to the Motor Fuel Tax Fund budget in FY11/12 to enable the City to complete more maintenance work. This transfer was discontinued in FY14/15 as it was decided to fund increased road resurfacing through the General – CIP Fund.

**01-00-9-914 Transfer (To) Administrative Adjudication Fund (\$ 10,500)**

FY12/13 Actual:	(\$ 7,555)	FY13/14 Actual:	(\$ 11,541)
FY14/15 Budget:	(\$ 6,500)	FY14/15 Projected:	(\$ 5,800)
Budget to Proposed	61.5% $\Delta$	Projected to Proposed	81.0% $\Delta$

The City Council authorized the establishment of an Administrative Adjudication function in FY09/10. This function has been included within its own separate Special Revenue Fund. Although this function has been successful at achieving compliance with City Code by residents in violation, the amount of fines and administrative court fees have not been sufficient to cover the associated costs and therefore require a subsidy from the General Fund.

**01-00-9-982 Transfer (To) General - CIP Fund (\$ 775,000)**

FY12/13 Actual:	(\$ 550,000)	FY13/14 Actual:	(\$ 875,000)
FY14/15 Budget:	(\$ 475,000)	FY14/15 Projected:	(\$ 950,000)
Budget to Proposed	63.2% $\Delta$	Projected to Proposed	-18.4% $\nabla$

This line item contains the transfer to the CIP Fund to fund large non-enterprise capital improvements. In FY13/14, the City transferred the anticipated surplus from the General Fund to the General-CIP Fund to fund future capital improvements. The City Administration is again proposing to conduct a similar additional transfer in FY14/15 to provide supplemental funding for the City's comprehensive capital improvement program.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# General Government

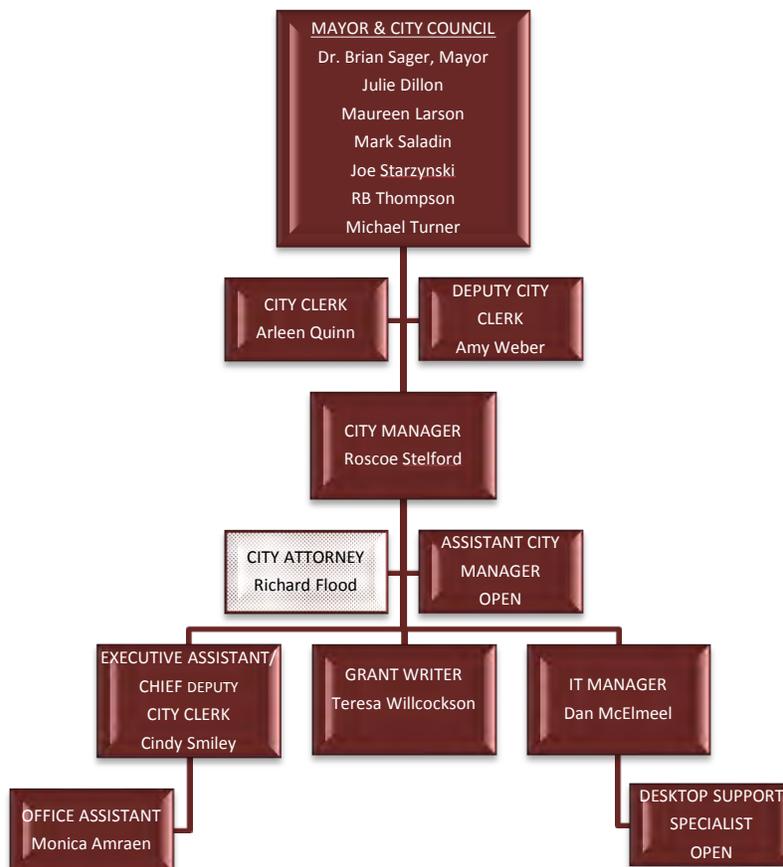
## General Government Department

The General Government Department contains the City Manager's Office which is responsible for providing management services, budgeting, legislative support, and communications to elected officials, staff, and the general public in order to carry out the policy direction as set by the City Council.

Salaries and expenses related to the Mayor's Office and City Council are also contained within this budget.



GENERAL GOVERNMENT DEPARTMENT – ORGANIZATIONAL CHART



<b>GENERAL GOVERNMENT – PERSONNEL SUMMARY</b>						
<b>POSITION/TITLE</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>+(-)</b>
Mayor & City Council	7	7	7	7	7	0
City Clerk (LPT/Appointed)	0.5	0.5	0.5	0.5	0.5	0
Deputy City Clerk (LPT/Appointed)	0.5	0.5	0.5	0.5	0.5	0
City Manager	1	1	1	1	1	0
Executive Assistant/Chief Deputy City Clerk	1	1	1	1	1	0
Office Assistant	1	1	1	1	1	0
Grant Writer	0	0	0.5	1	1	0
IT - IT Manager <sup>1</sup>	0	0	0	1	1	0
IT - Desktop Support Specialist <sup>2</sup>	0	0	0	1	1	0
<b>TOTAL ELECTED</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>TOTAL FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>TOTAL LIMITED PART TIME (Appointed)</b>	<b>1</b>	<b>1</b>	<b>1.5</b>	<b>1</b>	<b>1</b>	<b>0</b>

<sup>1</sup>This position, formerly IT Technician, moved from the Finance Budget to the General Government Budget effective FY14/15.

<sup>2</sup>This is a new position in the IT department which was authorized in FY14/15.

### **FY14/15 Accomplishments**

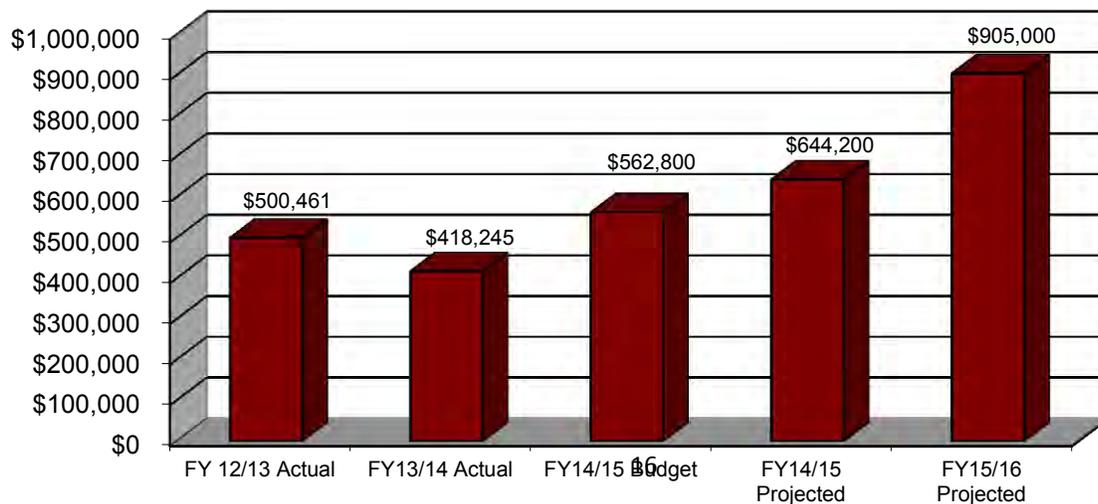
- Received the “Industry of the Year Award” for 2014 presented by the Woodstock Chamber of Commerce and Industry, recognizing the City’s Economic Development initiatives and support of the business community.
- The City also benefited from recognition by the White House as a “Preserve America Community.” This distinguished designation recognizes the City’s commitment to protect and celebrate our heritage.
- Presented a balanced FY15/16 Budget for City Council consideration.
- Successfully planned, organized, and managed a new multi-day community event, Summer in the Park, bringing all facets of the community together.
- The City’s renewed focus on grants with the conversion to a full-time Grant Writer paid dividends, generating over \$300,000 in additional grant funding.
- Developed a new City website to provide information to our residents, invite visitors and businesses to our community, offer transparency in government, and provide increased opportunities for interaction such as bill payment, FOIA submittal, permit application, etc.
- Developed a new Economic Development website to enhance the City’s Economic Development initiatives, targeting site selectors and business decision makers to successfully market the community.
- An internal reorganization was completed, separating Economic Development from Building & Zoning to allow for a greater emphasis on economic development activities.
- Completed rehabilitation of the dome, restoration of the roof, and rebuilding of the stairs on the Old Courthouse.

- Successfully negotiated a lease to locate an anchor restaurant on the ground floor of the Old Courthouse.
- Conducted numerous Senior and community events.
- Expanded on the City's dedication to intergovernmental cooperation entering into multiple agency agreements to construct a fiber network, extend a bike path on Route 14 and submit a joint application for an Enterprise Zone.
- Worked with the City's lobbyist to secure funding for Route 14 and Route 47 capital projects, and to defend the City's share of income taxes from being redirected to offset the State's budgetary deficit.

**FY15/16 Goals and Objectives**

- Provide additional funding to address City Council priorities including marketing and promoting the community.
- Continue to improve the City's Information Technology which was transitioned from the Finance Department. Successfully complete the fiber network project.
- Monitor State budget activity to prevent the redirection of local revenues to address State budgetary needs. Recommend operational modifications and local budget reductions to return the City to a balanced budget which incorporates the State's reductions.
- In conjunction with the Economic Development Department, continue to reach out to existing businesses through retention visits to identify areas where the City can assist in growth.
- Implement the joint Enterprise Zone, informing existing businesses of benefits and developing marketing materials to attract new businesses.
- Work with the City-hired lobbyist to continue to secure state funding for important transportation needs including widening of Route 14 and Route 47 along with increased Metra service.
- Review and execute TAP recommendations concerning the redevelopment of the Old Courthouse.
- Expand on existing Local Government partnerships to take advantage of economies of scale and lower overall operating costs for our residents.
- Develop and implement a distressed housing program that results in either the demolition or rehabilitation of these properties.
- Renegotiate annexation agreements reached at the height of building activity for several large-scale developments to reflect current economic realities.
- Conduct an internal process to determine the best internal candidate to serve as Assistant City Manager. Historically, this position has been held in conjunction with the responsibilities of another department director.
- Initiate a Special Census in calendar year 2016 to derive additional State-shared revenues and possibly obtain Home Rule status.

**BUDGET COMPARISON**



**General Corporate Fund - General Government**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-01-3-401	City Manager	\$ 240,341	\$ 143,823	\$ 146,900	\$ 144,800	\$ 152,000
01-01-3-403	Assistant City Manager	-	-	-	-	10,000
01-01-3-405	Executive Assistant	61,505	63,724	62,000	55,300	62,000
01-01-3-406	Office Assistant	37,432	38,733	40,500	40,300	42,300
01-01-3-410	Grant Writer	-	15,006	39,200	47,700	62,000
01-01-3-415	Information Technology Staff	-	-	83,900	66,600	113,500
01-01-3-439	City Officials	59,136	59,640	60,000	60,000	63,000
01-01-3-440	Car Allowance	3,600	-	-	-	-
<b>TOTAL SALARIES</b>		<b>\$ 402,014</b>	<b>\$ 320,926</b>	<b>\$ 432,500</b>	<b>\$ 414,700</b>	<b>\$ 504,800</b>
<b>PERSONAL SERVICES</b>						
01-01-4-451	Sick Leave Conversion	\$ 2,066	\$ 1,941	\$ 6,600	\$ 4,700	\$ 5,500
01-01-4-452	Travel & Training	8,163	7,400	6,000	6,000	12,000
01-01-4-454	Dues & Subscriptions	11,766	14,611	16,000	16,300	16,500
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 21,995</b>	<b>\$ 23,952</b>	<b>\$ 28,600</b>	<b>\$ 27,000</b>	<b>\$ 34,000</b>
<b>CONTRACTUAL SERVICES</b>						
01-01-5-501	Communications	\$ 2,076	\$ 789	\$ 3,000	\$ 1,900	\$ 2,000
01-01-5-502	Legal Services	41,647	41,629	35,000	48,000	45,000
01-01-5-505	Appraisal Services	3,850	-	-	-	-
01-01-5-508	Special Census	-	-	-	-	60,000
01-01-5-536	City Scene	15,048	15,563	15,000	14,600	15,000
01-01-5-537	Printing Services	3,075	4,984	4,000	3,700	4,000
01-01-5-538	Publishing Services	2,453	3,195	3,000	3,000	3,000
01-01-5-552	Service To Maintain Equipment	1,226	293	21,700	21,700	26,700
01-00-5-556	City Website	-	-	14,000	23,000	10,000
01-01-5-558	Marketing Efforts	-	-	-	80,000	100,000
01-01-5-561	Fiber Optic Maintenance	-	-	-	-	33,700
01-01-5-562	Legislative Advocate	-	-	-	-	60,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 69,375</b>	<b>\$ 66,453</b>	<b>\$ 95,700</b>	<b>\$ 195,900</b>	<b>\$ 359,400</b>
<b>COMMODITIES</b>						
01-01-6-601	Postage Expense	\$ 4,392	\$ 4,329	\$ 4,500	\$ 4,300	\$ 4,500
01-01-6-606	Supplies	2,685	2,410	1,500	2,000	2,000
<b>TOTAL COMMODITIES</b>		<b>\$ 7,077</b>	<b>\$ 6,739</b>	<b>\$ 6,000</b>	<b>\$ 6,300</b>	<b>\$ 6,500</b>
<b>CAPITAL OUTLAY</b>						
01-01-7-720	Equipment	\$ -	\$ 175	\$ -	\$ 300	\$ 300
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>
<b>TOTAL GENERAL GOVERNMENT EXPENSES</b>		<b>\$ 500,461</b>	<b>\$ 418,245</b>	<b>\$ 562,800</b>	<b>\$ 644,200</b>	<b>\$ 905,000</b>

## General Government Department Line Item Descriptions

### 01-01-3-401 City Manager \$ 152,000

FY12/13 Actual:	\$ 240,341	FY13/14 Actual:	\$ 143,823
FY14/15 Budget:	\$ 146,900	FY14/15 Projected:	\$ 144,800
Budget to Proposed	3.5% <span style="color: red;">△</span>	Projected to Proposed	5.0% <span style="color: red;">△</span>

Salary for FY15/16 will be stipulated in the City Manager's Employment Agreement as amended by the City Council.

### 01-01-3-403 Assistant City Manager \$ 10,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Funding is requested to facilitate a promotional process to designate an existing department director to serve as Assistant City Manager. The additional costs associated with the new responsibilities would be funded through this account.

### 01-01-3-405 Executive Assistant \$ 62,000

FY12/13 Actual:	\$ 61,505	FY13/14 Actual:	\$ 63,724
FY14/15 Budget:	\$ 62,000	FY14/15 Projected:	\$ 55,300
Budget to Proposed	0.0%	Projected to Proposed	12.1% <span style="color: red;">△</span>

Incorporated in this amount is the salary for the Executive Assistant. The Executive Assistant reduced her hours in FY13/14 to smoothly transition to retirement while maintaining her full-time status. Funding has also been included to facilitate the hiring of a limited part-time employee and/or allow for the hiring of a new employee with an overlap period. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-01-3-406 Secretary/Office Assistant \$ 42,300

FY12/13 Actual:	\$ 37,432	FY13/14 Actual:	\$ 38,733
FY14/15 Budget:	\$ 40,500	FY14/15 Projected:	\$ 40,300
Budget to Proposed	4.4% <span style="color: red;">△</span>	Projected to Proposed	5.0% <span style="color: red;">△</span>

The wages for the Office Assistant make up the cost of this line item. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

**01-01-3-410 Grant Writer** **\$ 62,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 15,006
FY14/15 Budget:	\$ 39,200	FY14/15 Projected:	\$ 47,700
Budget to Proposed	58.2% <span style="color: red;">△</span>	Projected to Proposed	30.0% <span style="color: red;">△</span>

The cost of a Grant Writer, which was created on a part-time basis in FY13/14, is contained in this line item. In FY14/15 this position was converted midyear from part-time to full-time. The entire salary for this position is now reported in FY15/16. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

**01-01-3-415 Information Technology Staff** **\$ 113,500**

FY12/13 Actual:	\$ 0	FY13,14 Actual:	\$ 0
FY14/15 Budget:	\$ 83,900	FY14/15 Projected:	\$ 66,600
Budget to Proposed	35.3% <span style="color: red;">△</span>	Projected to Proposed	70.4% <span style="color: red;">△</span>

This line item contains the salary for an IT staff. This function was transferred from the Finance Department in FY13/14. In the FY14/15 Budget, a second full-time position (i.e., Technical Support Specialist) was approved to start effective January 1<sup>st</sup>. This would provide two (2) full-time employees dedicated to supporting 135+ full-time and 120+ part-time/limited part-time employees. This position was placed on hold by the Citywide hiring freeze implemented in FY14/15. If State-shared revenues remain at estimated levels, this position would be filled in FY15/16. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program for the IT Manager.

**01-01-3-439 City Officials** **\$ 63,000**

FY12/13 Actual:	\$ 59,136	FY13/14 Actual:	\$ 59,640
FY14/15 Budget:	\$ 60,000	FY14/15 Projected:	\$ 60,000
Budget to Proposed	5.0% <span style="color: red;">△</span>	Projected to Proposed	5.0% <span style="color: red;">△</span>

The schedule below reflects the authorized compensation for the Mayor and City Council, as well as the Treasurer, City Clerk, Chief Deputy City Clerk, and Deputy City Clerk. State law does not allow a legislative body to approve a raise for itself or other elected officials within its present term. The City Council authorized a salary increase for the Chief Deputy City Clerk and also an increase in the per-meeting stipend paid to the Clerks for meetings other than Council meetings.

Mayor (includes Liquor Commissioner Duties)	\$12,000
Councilmember (6 @ \$6,000)	36,000
City Clerk (\$5,000 plus \$100/meeting)	5,000
City Treasurer	300
Deputy Clerk (\$2,000 plus \$100/meeting)	2,000
Chief Deputy Clerk (\$3,000 plus \$100/meeting)	3,000
Additional Meetings for Clerks	<u>4,700</u>
	<b>\$63,000</b>

A small amount of additional funds are budgeted to cover extra/special meetings attended by the City Clerks.

**01-01-3-440 Auto Allowance \$ 0**

FY12/13 Actual:	\$ 3,600	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY15/16 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

In the previous City Manager’s Employment Agreement, in lieu of the regularly-scheduled purchase or lease of a new vehicle, the City Manager received an auto allowance of \$350/month. This resulted in a savings to the City by eliminating the purchase/replacement costs, annual maintenance, insurance, and fuel expenses. The current City Manager’s Employment Agreement does not include a provision for a car allowance.

**01-01-4-451 Sick Leave Conversion \$ 5,500**

FY12/13 Actual:	\$ 2,066	FY13/14 Actual:	\$ 1,941
FY14/15 Budget:	\$ 6,600	FY14/15 Projected:	\$ 4,700
Budget to Proposed	-16.7% ▽	Projected to Proposed	17.0% △

The City provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with amounts over this paid at 50%, but applied to employee health insurance contributions. Costs in FY13/14 were impacted by the promotion of internal employees to serve as City Manager and Grant Writer.

**01-01-4-452 Travel & Training \$ 12,000**

FY12/13 Actual:	\$ 8,163	FY13/14 Actual:	\$ 7,400
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	100.0% △	Projected to Proposed	100.0% △

Pursuant to the City Manager’s Employment Agreement, meetings/conferences of the International City Management Association (ICMA), the Illinois City Manager’s Association (ILCMA), and local/state business meetings attended by the City Manager, Mayor and City Council are charged to this account. Funds from this account are also used to reimburse department employees for attendance at meetings, conferences, and/or training seminars.

Expenses associated with Special City Council meetings (e.g. Council Retreat, Old Courthouse Workshop, and other workshop sessions) are also reflected in this account. Funding has been included in FY15/16 to allow for several drive downs to Springfield, the IT Manager to complete a certification program and the Grant Writer to attend a conference.

**01-01-4-454 Dues & Subscriptions** **\$ 16,500**

FY12/13 Actual:	\$ 11,766	FY13/14 Actual:	\$ 14,611
FY14/15 Budget:	\$ 16,000	FY14/15 Projected:	\$ 16,300
Budget to Proposed	3.1% <span style="color: red;">△</span>	Projected to Proposed	1.2% <span style="color: red;">△</span>

The City's memberships in various associations are accounted for in this line item. The increase in FY13/14 was for participation in a joint program with other MCCG members to secure an online grant service. A summary of expenditures follows:

McHenry County Council of Governments (MCCG)	\$6,100
eCivis Grant Service	5,000
Illinois Municipal League	1,700
International City Management Association (ICMA)	1,500
Woodstock Chamber of Commerce & Industry	1,200
Illinois City Manager's Association (ILCMA)	400
McHenry County Historical Society	300
Subscriptions	<u>300</u>
	<b>\$16,500</b>

**01-01-5-501 Communications** **\$ 2,000**

FY12/13 Actual:	\$ 2,076	FY13/14 Actual:	\$ 789
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 1,900
Budget to Proposed	-33.3% <span style="color: green;">▽</span>	Projected to Proposed	5.3% <span style="color: red;">△</span>

Departmental telephone expenses for local, long distance, and wireless calls are accounted for in this line item, as well as the monthly Internet charges for the Department. In FY14/15, the General Government Department began paying its portion of the costs for phone service to City Hall, instead of reporting 100% of these costs within the Finance Department.

**01-01-5-502 Legal Services** **\$ 45,000**

FY112/13 Actual:	\$ 41,647	FY13/14 Actual:	\$ 41,629
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 48,000
Budget to Proposed	28.6% <span style="color: red;">△</span>	Projected to Proposed	-6.3% <span style="color: green;">▽</span>

In addition to the standard ordinance review/preparation and other day-to-day legal assistance, legal services which are organization-wide, as opposed to department-specific, and originate from action of the City Council or the City Manager, are recorded here.

**01-01-5-505 Appraisal Services** **\$ 0**

FY12/13 Actual:	\$ 3,850	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item is in the event the City is offered a parcel of land, requires right-of-way, etc. which may require the services of an appraiser. A standard appraisal averages \$1,500 - \$2,000. This account is for appraisal services to support

unforeseen/unscheduled projects.

**01-01-5-508 Special Census \$ 60,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The last Special Census was completed in FY07/08. Following a review of the development activity that has taken place since the 2010 decennial Census, it is anticipated that funds will be expended in FY15/16 to begin the process of completing a Special Census in calendar year 2016. Similar funding would be required to be appropriated in FY16/17 to complete this project.

**01-01-5-536 City Scene (40%) \$ 15,000**

FY12/13 Actual:	\$ 15,048	FY13/14 Actual:	\$ 15,563
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 14,600
Budget to Proposed	0.0%	Projected to Proposed	2.7% <span style="color: red;">△</span>

Although the Recreation Department coordinates the preparation and distribution of the City Scene, since a portion of the publication is used to promote other City functions beyond the Recreation programs, the General Government Department pays for 40% of the printing and mailing of this newsletter. The printing expense is allocated in this account while the postage is accounted for in the postage line item 01-01-6-601.

**01-01-5-537 Printing Services \$ 4,000**

FY12/13 Actual:	\$ 3,075	FY13/14 Actual:	\$ 4,984
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 3,700
Budget to Proposed	0.0%	Projected to Proposed	8.1% <span style="color: red;">△</span>

This account provides funding for the codification and printing of amendments to the City Code resulting from City Council action. Expenses are dependent on the number of new or amended ordinances approved each year.

**01-01-5-538 Publishing Services \$ 3,000**

FY12/13 Actual:	\$ 2,453	FY13/14 Actual:	\$ 3,195
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 3,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This account is used exclusively to pay for the publishing of mandatory legal notices, minutes, bids, RFPs and election notices etc. as required by state and local laws.

**01-01-5-552 Service to Maintain Equipment \$ 26,700**

FY12/13 Actual:	\$ 1,226	FY13/14 Actual:	\$ 293
FY14/15 Budget:	\$ 21,700	FY14/15 Projected:	\$ 21,700
Budget to Proposed	23.0% <span style="color: red;">△</span>	Projected to Proposed	23.0% <span style="color: red;">△</span>

Unscheduled repair and maintenance of the Department's computers, printers,

scanner and fax machine that are not subject to a warranty or maintenance contract are accounted for in this line item. In addition, ongoing maintenance costs for the City's Information Technology services has been consolidated and removed from the other departments and included within this account to achieve economies of scale. Provided below are the various costs to maintain the City's Information Technology infrastructure:

Unitrends – Backup System	\$5,000
Antivirus (biennial purchase)	5,000
Phone System – Mitel TIG	4,800
Website Maintenance/Licensing Fees	4,600
Sonicwalls – Network Connectivity	3,600
Miscellaneous	<u>3,700</u>
	\$26,700

**01-01-5-556 City Website** **\$ 10,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 14,000	FY14/15 Projected:	\$ 23,000
Budget to Proposed	-28.6% ▽	Projected to Proposed	-56.5% ▽

This line item was created in FY14/15 to monitor the costs for the City's website. Also during FY14/15, the City Administration contracted with a new design firm to create an enhanced website making more information available to residents and visitors 24/7 and providing additional opportunities for electronic communication, e.g. bill payment, permit application, etc. The new website will also allow for increased transparency by providing larger bandwidth to allow for the inclusion of agenda packets and other documents of interest to the public.

**01-01-5-558 Marketing Efforts** **\$ 100,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 80,000
Budget to Proposed	N/A	Projected to Proposed	25.0% ▲

At the direction of the City Council, this line item was created in FY14/15 to monitor the costs for the development of an enhanced marketing program for the City. The majority of this funding will be utilized by Promote Woodstock in FY14/15 to secure a marketing consultant. Funding proposed in FY15/16 is to execute the approved marketing campaign. Dollars committed to Woodstock Celebrates Inc. for the rights to their slogan and logo, in perpetuity, are also funded from this line item (i.e., \$10,000 in FY14/15 and \$5,000 in FY15/16).

**01-01-5-561 Fiber Optic Maintenance** **\$ 33,700**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The City Council authorized the participation in an intergovernmental joint venture with District 200, McHenry County, McHenry County College, and McHenry County

ETSB. This account provides the funding for committed maintenance expenses to be billed in January, 2016. In the long-term, this will result in savings in accounts 01-01-5-552, Service to Maintain Equipment, and a variety of communication accounts; however, these savings are not likely to begin until FY16/17.

**01-01-5-562 Legislative Advocate \$ 60,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Historically, funding for this expense has been provided by the General Corp – CIP Fund (i.e., Route 47). However, this expense represents a professional service and cannot be capitalized as part of this project. Therefore, the City Administration is proposing to pay this expense, but instead from this newly-established line item.

**01-01-6-601 Postage \$ 4,500**

FY12/13 Actual:	\$ 4,392	FY13/14 Actual:	\$ 4,329
FY14/15 Budget:	\$ 4,500	FY14/15 Projected:	\$ 4,300
Budget to Proposed	0.0%	Projected to Proposed	4.7% <span style="color: red;">△</span>

The Finance Department maintains a postage meter that records each Department’s actual postage expenses which are subsequently charged to the respective Departments. Also, 40% of the “City Scene” newsletter mailing expense is accounted for in this line item.

**01-01-6-606 Supplies \$ 2,000**

FY12/13 Actual:	\$ 2,685	FY13/14 Actual:	\$ 2,410
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 2,000
Budget to Proposed	33.3% <span style="color: red;">△</span>	Projected to Proposed	0.0%

The General Government Department is charged on a percentage basis by the Finance Department for paper, copier and other supplies. The supply expenses for the Mayor’s Office and the City Clerk are also included in this line item.

**01-01-7-720 Equipment \$ 300**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 175
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 300
Budget to Proposed	N/A	Projected to Proposed	0.0%

Funding has been requested in FY15/16 to review technology options to eliminate the Department’s typewriter.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

**City Hall**

## City Hall

The City Hall Budget accounts for expenditures for property and building maintenance and operation for City Hall, the commuter station and other rental properties (e.g. parking lots). The overall mission is to insure that City Hall and other properties are visually pleasing for the community and visitors, functional for City employees, properly maintained and continue to be an asset for the taxpayers.



### CITY HALL – ORGANIZATIONAL CHART



CITY HALL – PERSONNEL SUMMARY						
POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Custodian <sup>1</sup>	1	1	1	1	0	(1)
<b>TOTAL FULL TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>

<sup>1</sup>Custodian position moved to Parks & Facilities Division of Public Works as Facilities Maintenance Worker I.

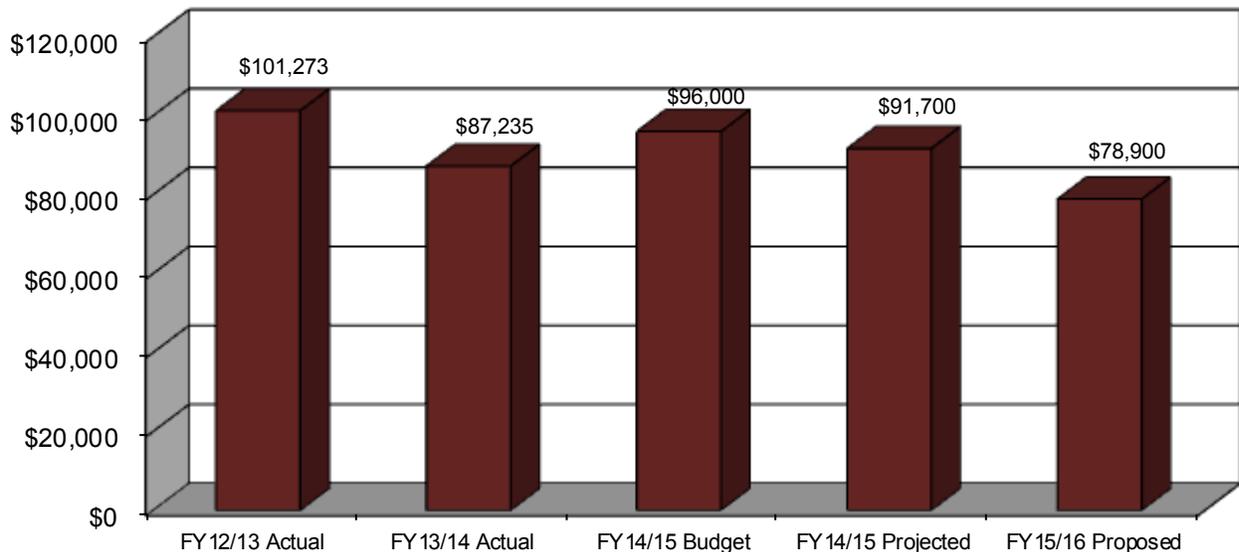
**FY14/15 Accomplishments**

- The Parks Division assumed responsibility for facility maintenance, landscape maintenance, parking lot maintenance and cleaning of City Hall.
- Painted rear stairwell walls and stairs, replaced the wood veneer on the receptionist desk, replaced sections of carpet, and repaired drywall throughout City Hall.
- Contracted out custodial services for City Hall.
- Replaced flat roof on rear portion of City Hall.
- Assisted the City Manager’s office with relocating files from the second floor to the basement.
- Replaced a thermostat in the garage portion of the old fire station.
- Reorganized and cleaned the City Hall garage so that it can be used to store a Community and Economic Development vehicle during the winter. This will result in prolonged life of the vehicle and reduce the time it takes for staff to prepare the vehicles for safe driving during snow/ice events.

**FY15/16 Goals and Objectives**

- Respond to all Department requests for maintenance services in a timely manner.
- Centralize maintenance service agreements across building facilities to the maximum extent possible.
- Improve the overall appearance of City Hall by providing professional custodial services.
- Improve building efficiency and functionality by addressing building maintenance tasks that have previously been deferred.
- Complete the necessary facility maintenance, landscape maintenance, and parking lot maintenance at City Hall.
- Oversee rental property repairs in accordance with the terms of the lease agreements.

**BUDGET COMPARISON**



**General Corporate Fund - City Hall**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-02-3-415	Custodian	\$ 40,104	\$ 39,013	\$ 38,700	\$ 32,400	\$ -
	<b>TOTAL SALARIES</b>	<b>\$ 40,104</b>	<b>\$ 39,013</b>	<b>\$ 38,700</b>	<b>\$ 32,400</b>	<b>\$ -</b>
<b>PERSONAL SERVICES</b>						
01-02-4-451	Sick Time Conversion	\$ 428	\$ 432	\$ 900	\$ -	\$ -
01-02-4-453	Uniform Rental Services	500	400	200	-	-
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 928</b>	<b>\$ 832</b>	<b>\$ 1,100</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRACTUAL SERVICES</b>						
01-02-5-501	Communications	\$ 203	\$ 135	\$ 200	\$ 100	\$ -
01-02-5-550	Service To Maintain Building	3,244	3,418	4,500	10,000	25,000
01-02-5-552	Service To Maintain Equipment	22,865	8,849	9,000	5,000	9,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 26,312</b>	<b>\$ 12,402</b>	<b>\$ 13,700</b>	<b>\$ 15,100</b>	<b>\$ 34,000</b>
<b>COMMODITIES</b>						
01-02-6-603	Fuel - Heating	\$ -	\$ 4,490	\$ 1,300	\$ 5,300	\$ 4,000
01-02-6-606	Supplies	1,847	2,629	2,500	2,400	2,500
01-02-6-613	Water And Sewer	372	797	800	800	900
01-02-6-620	Material To Maintain Building	2,739	2,114	2,500	2,000	2,500
01-02-6-621	Material To Maintain Equipment	359	413	1,000	800	1,000
	<b>TOTAL COMMODITIES</b>	<b>\$ 5,317</b>	<b>\$ 10,443</b>	<b>\$ 8,100</b>	<b>\$ 11,300</b>	<b>\$ 10,900</b>
<b>CAPITAL OUTLAY</b>						
01-02-7-701	Building	\$ 1,526	\$ -	\$ 1,300	\$ 6,700	\$ 4,000
01-02-7-720	Equipment	31	-	1,300	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,557</b>	<b>\$ -</b>	<b>\$ 2,600</b>	<b>\$ 6,700</b>	<b>\$ 4,000</b>
<b>OTHER EXPENSES</b>						
01-02-8-803	Rental Property Expenditures	\$ 24,643	\$ 20,295	\$ 29,800	\$ 25,000	\$ 28,000
01-02-8-804	Rental Property Repairs	2,412	4,250	2,000	1,200	2,000
	<b>TOTAL OTHER EXPENSES</b>	<b>\$ 27,055</b>	<b>\$ 24,545</b>	<b>\$ 31,800</b>	<b>\$ 26,200</b>	<b>\$ 30,000</b>
	<b>TOTAL CITY HALL</b>	<b>\$ 101,273</b>	<b>\$ 87,235</b>	<b>\$ 96,000</b>	<b>\$ 91,700</b>	<b>\$ 78,900</b>

**City Hall Line Item Descriptions**

<b>01-02-3-415 Custodian</b>						<b>\$ 0</b>
FY12/13 Actual:	\$ 40,104	FY13/14 Actual:	\$ 39,013			
FY14/15 Budget:	\$ 38,700	FY14/15 Projected:	\$ 32,400			
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽			

In FY15/16, it is proposed to continue outsourcing custodial duties and hire a Facilities Maintenance Worker I. The Facilities Maintenance Worker I is accounted for in the proposed Parks budget.

**01-02-4-451 Sick Time Conversion \$ 0**

FY12/13 Actual:	\$ 428	FY13/14 Actual:	\$ 432
FY14/15 Budget:	\$ 900	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% ▽	Projected to Proposed	N/A

This account funded the Custodian's sick leave conversion benefit.

**01-02-4-453 Uniform Rentals \$ 0**

FY12/13 Actual:	\$ 500	FY13/14 Actual:	\$ 400
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 0
Budget to Proposed	100.0% ▽	Projected to Proposed	N/A

This account included funding to provide for the Custodian's uniform.

**01-02-5-501 Communications \$ 0**

FY12/13 Actual:	\$ 203	FY13/14 Actual:	\$ 135
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 100
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

This account included funding to provide for the Custodian's cellular phone service.

**01-02-5-550 Service To Maintain Building \$ 25,000**

FY12/13 Actual:	\$ 3,244	FY13/14 Actual:	\$ 3,418
FY14/15 Budget:	\$ 4,500	FY14/15 Projected:	\$ 10,000
Budget to Proposed	455.6% △	Projected to Proposed	150.0% △

This line item is used for all contract services for the maintenance of City Hall and other City-owned buildings. This account is used for both ongoing service contracts (e.g., fire alarm panel, fire extinguishers, and HVAC) and to provide funding for service calls due to normal wear. The increase in FY14/15 and proposed for FY15/16 accounts for outsourcing custodial duties.

**01-02-5-552 Service to Maintain Equipment \$ 9,000**

FY12/13 Actual:	\$ 22,865	FY13/14 Actual:	\$ 8,849
FY14/15 Budget:	\$ 9,000	FY14/15 Projected:	\$ 5,000
Budget to Proposed	0.0%	Projected to Proposed	80.0% △

This line item is used to pay the cost of service and repair by contractors of City Hall and other building equipment including furnaces, air conditioners, phones, electrical system, plumbing fixtures, etc. In addition, this account includes the funding for the annual maintenance for the City Hall elevator. The significant increase in FY12/13 was due to several repairs and modifications to the City Hall HVAC systems to provide sufficient cooling to the City's data center.

**01-02-6-603 Fuel – Heating \$ 4,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 4,490
FY14/15 Budget:	\$ 1,300	FY14/15 Projected:	\$ 5,300
Budget to Proposed	207.7% <span style="color: red;">△</span>	Projected to Proposed	-24.5% <span style="color: green;">▽</span>

Based on the franchise agreement with Nicor, the City is allotted a number of therms based on the certified population. The City is billed for any usage that goes over the allotted therms, and this account is designated to cover that expense for City Hall.

**01-02-6-606 Supplies \$ 2,500**

FY12/13 Actual:	\$ 1,847	FY13/14 Actual:	\$ 2,629
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,400
Budget to Proposed	0.0%	Projected to Proposed	4.2% <span style="color: red;">△</span>

The supplies used at City Hall, primarily cleaning supplies, paper towels, tissue, light bulbs, etc. are purchased from this account. City Hall will continue to work with District 200, other government entities, and City departments to coordinate ordering cleaning supplies and paper products in order to achieve cost savings. The custodial contractor provides their own cleaning supplies, but the City will continue to supply paper products and garbage bags for use at City Hall.

**01-02-6-613 Water And Sewer \$ 900**

FY12/13 Actual:	\$ 372	FY13/14 Actual:	\$ 797
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 800
Budget to Proposed	12.5% <span style="color: red;">△</span>	Projected to Proposed	12.5% <span style="color: red;">△</span>

This amount represents the historical consumption charges for water/sewer for this facility, including any anticipated increase.

**01-02-6-620 Material to Maintain Building \$ 2,500**

FY12/13 Actual:	\$ 2,739	FY13/14 Actual:	\$ 2,114
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	25.0% <span style="color: red;">△</span>

This line item is for the purchase of materials for building maintenance work done by City employees. Minor building repair and/or improvement projects require such things as paint, dry wall, plaster, and other building materials.

**01-02-6-621 Material to Maintain Equipment \$ 1,000**

FY12/13 Actual:	\$ 359	FY13/14 Actual:	\$ 413
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 800
Budget to Proposed	0.0%	Projected to Proposed	25.0% <span style="color: red;">△</span>

Typical costs associated with this account include furnace filters, electrical ballasts and other miscellaneous parts for the repair and replacement of equipment by City employees. As equipment ages, it is necessary to budget for increased maintenance and upkeep of the systems.

**01-02-7-701 Building \$ 4,000**

FY12/13 Actual:	\$ 1,526	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,300	FY14/15 Projected:	\$ 6,700
Budget to Proposed	207.7% <span style="color: red;">△</span>	Projected to Proposed	-40.3% <span style="color: green;">▽</span>

While major building improvements are included in the CIP, this account is the primary source of funds to continue improvements necessary to accommodate both the public and the employees. Funds are budgeted to provide landscaping around City Hall, to allow for the reconfiguration of office space to facilitate changes to departments, and retrofitting incandescent and/or fluorescent light fixtures with more energy efficient LED light fixtures. The increase in FY14/15 was attributable to the reconfiguration of the Community and Economic Development Department space.

**01-02-7-720 Equipment \$ 0**

FY12/13 Actual:	\$ 31	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,300	FY14/15 Projected:	\$ 0
Budget to Proposed	-100% <span style="color: green;">▽</span>	Projected to Proposed	N/A

This account is the primary source of funds to provide the equipment needed as a result of retrofitted or reconfigured office, storage, classroom, and meeting spaces. As of FY14/15, this is accounted for within individual department budgets.

**01-02-8-803 Rental Property Expenditures \$ 28,000**

FY12/13 Actual:	\$ 24,643	FY13/14 Actual:	\$ 20,295
FY14/15 Budget:	\$ 29,800	FY14/15 Projected:	\$ 25,000
Budget to Proposed	-6.0% ▽	Projected to Proposed	12.0% △

This account includes funding for the annual rental of the Challenger Learning Center parking lot and the BMO Harris Bank parking lot. In addition, the City is responsible, based on its agreement with Union Pacific, for any property taxes related to the commuter station.

**01-02-8-804 Rental Property Repairs \$ 2,000**

FY12/13 Actual:	\$ 2,412	FY13/14 Actual:	\$ 4,250
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 1,200
Budget to Proposed	0.0%	Projected to Proposed	66.7% △

This account has been setup to separately record, monitor, and track maintenance and repair expenses for City-owned/leased properties, excluding City Hall. These include the commuter station and the various parking lots either owned or maintained by the City, as well as other public spaces. In addition to scheduled and unscheduled maintenance, these funds are necessary to repair facilities damaged due to vandalism.

Based on the City's current lease agreement, Union Pacific is responsible for all repairs that exceed \$1,500 dollars. Therefore, this account only reflects improvements anticipated for the commuter station that fall below this threshold.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Finance

## Finance Department

The Finance Department is responsible for the administration of the fiscal operations of the City. These responsibilities include recording and reporting of all financial transactions, billing and collecting all monies due to the City, making payments to employees and vendors, preparation and collection of water and sewer bills, management and investment of City funds, debt management, preparing the comprehensive annual financial report, and assisting in the preparation of the annual operating budget. The Finance Department also assists in the accounting functions of the Police Pension Plan including completion of the Department of Insurance Report.



### FINANCE DEPARTMENT – ORGANIZATIONAL CHART



### FINANCE DEPARTMENT – PERSONNEL SUMMARY

POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Finance Director	1	1	1	1	1	0
Senior Accountant	1	1	1	1	1	0
Accountant	1	1	1	1	1	0
Information Technician <sup>1</sup>	1	1	1	0 <sup>1</sup>	0 <sup>1</sup>	0
Billing Coordinator	1	1	1	1	1	0
Front Desk Clerk	0	0	0	1	1	0
Finance Office Assistant (PT)	0	0	0	0.5	0	(0.5)
Finance Office Intern/Clerk (LPT)	0	0	0	0	1	1
<b>TOTAL FULL TIME</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>TOTAL PART TIME (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>	<b>(0.5)</b>
<b>TOTAL LPT (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

<sup>1</sup> Information Technician was moved from the Finance Department to General Government Budget.

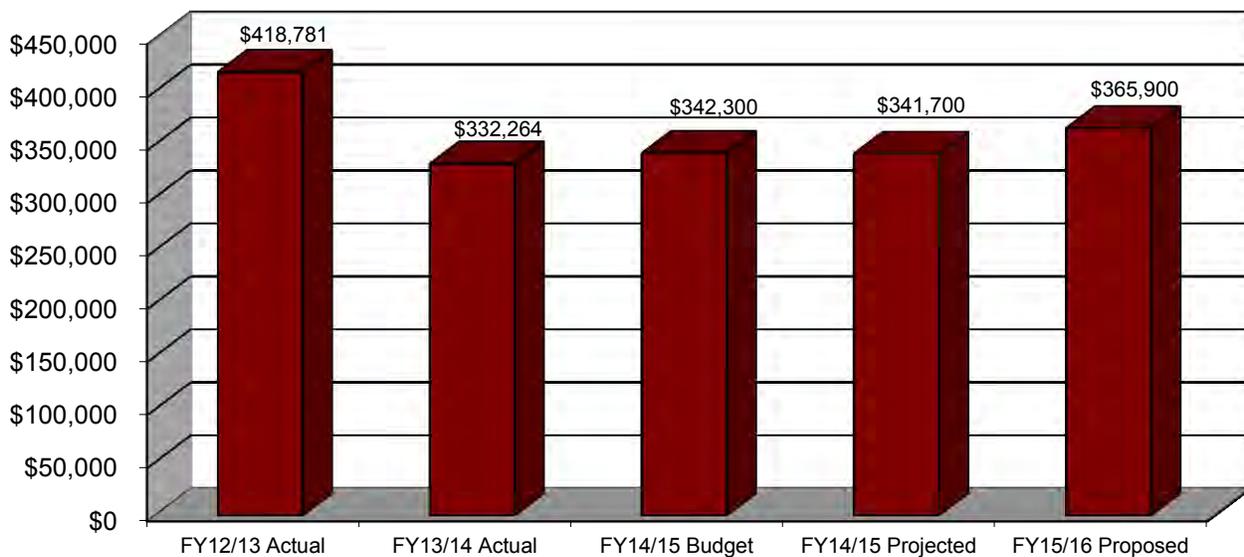
**FY14/15 Accomplishments**

- Converted billing for City Water Bills from postcards to a full-page bill, which conveniently includes a return envelope for a customer to return his/her payment.
- Started billing for monthly totter garbage service on resident’s water and sewer bills instead of being billed by the refuse hauler. By the Finance Department providing this service, the City was able to secure a lower rate for residential refuse services.
- Refunded series 2003 and 2005B Alternate Revenue Bonds resulting in a net present value savings of \$386,700.
- Implemented a new budget format that presents information in an easier and more concise manner that includes the use of graphs and pictures to help readers better understand the information presented.
- Submitted the City’s Fiscal Year 2013/14 Popular Annual Financial Report (PAFR) to the Government Finance Officers Association (GFOA). This submission is eligible for an award given by GFOA to entities that present complex City financial information in a manner that is understandable and utilizes layman terms. This is the first year the City has applied for this distinguished award.
- Implemented a five-year water meter change out program. The goal of the program is to install radio read meters in all businesses and residences to increase the accuracy and efficiency of meter reading.

**FY15/16 Goals and Objectives**

- Install and implement new financial software as current software is being discontinued. New software is expected to increase efficiency, effectiveness, and productivity of the Finance Department.
- Implement a payroll time-keeping application which will allow for the elimination of paper time sheets and provide better tracking and record keeping of employees’ time.
- Begin to incorporate performance measurements into the development of the City’s FY16/17 budget.
- Finish implementing the local debt recovery program with the State of Illinois Comptroller’s office. After implementation, this program will provide the City another avenue to collect delinquent payments.

**BUDGET COMPARISON**



**General Corporate Fund - Finance Department**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-03-3-402	Finance Director	\$ 121,642	\$ 43,285	\$ 107,600	\$ 107,000	\$ 112,300
01-03-3-407	Accounting/Office Personnel	172,312	147,391	160,700	175,000	182,100
01-03-3-415	Information Technician	58,708	62,341	-	-	-
01-03-3-431	Part-Time Assistant	17,479	27,525	21,800	17,100	21,800
01-03-3-445	Overtime	46	1,787	2,000	-	500
	<b>TOTAL SALARIES</b>	<b>\$ 370,187</b>	<b>\$ 282,329</b>	<b>\$ 292,100</b>	<b>\$ 299,100</b>	<b>\$ 316,700</b>
<b>PERSONAL SERVICES</b>						
01-03-4-451	Sick Leave Conversion	\$ 2,068	\$ 690	\$ 1,500	\$ 1,500	\$ 1,600
01-03-4-452	Travel & Training	-	737	2,000	1,500	2,000
01-03-4-454	Dues & Subscriptions	330	285	300	300	800
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,398</b>	<b>\$ 1,712</b>	<b>\$ 3,800</b>	<b>\$ 3,300</b>	<b>\$ 4,400</b>
<b>CONTRACTUAL SERVICES</b>						
01-03-5-501	Communications	\$ 23,438	\$ 8,600	\$ 4,000	\$ 5,600	\$ 6,000
01-03-5-502	Legal Expenses	3,652	626	1,500	3,800	2,000
01-03-5-503	Surety Bonds	670	670	700	800	800
01-03-5-537	Printing Services	4,435	5,538	6,000	2,100	3,000
01-03-5-552	Service to Maintain Equipment	2,119	19,408	23,200	17,500	22,300
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 34,314</b>	<b>\$ 34,842</b>	<b>\$ 35,400</b>	<b>\$ 29,800</b>	<b>\$ 34,100</b>
<b>COMMODITIES</b>						
01-03-6-601	Postage	\$ 9,806	\$ 8,402	\$ 8,500	\$ 6,800	\$ 7,500
01-03-6-606	Supplies	2,076	2,999	2,500	2,700	2,700
	<b>TOTAL COMMODITIES</b>	<b>\$ 11,882</b>	<b>\$ 11,401</b>	<b>\$ 11,000</b>	<b>\$ 9,500</b>	<b>\$ 10,200</b>
<b>CAPITAL OUTLAY</b>						
01-03-7-720	Equipment	\$ -	\$ 1,980	\$ -	\$ -	\$ 500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 1,980</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>
	<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 418,781</b>	<b>\$ 332,264</b>	<b>\$ 342,300</b>	<b>\$ 341,700</b>	<b>\$ 365,900</b>

## Finance Department Line Item Descriptions

### 01-03-3-402 Finance Director \$ 112,300

FY12/13 Actual:	\$ 121,642	FY13/14 Actual:	\$ 43,285
FY14/15 Budget:	\$ 107,600	FY14/15 Projected:	\$ 107,000
Budget to Proposed	4.4% <span style="color: red;">△</span>	Projected to Proposed	5.0% <span style="color: red;">△</span>

This line item is the salary for the Finance Director; the Department Director who is responsible for all functions of the Finance Department and finance and accounting functions across the City. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-03-3-407 Accounting/Office Personnel \$ 182,100

FY12/13 Actual:	\$ 172,312	FY13/14 Actual:	\$ 147,391
FY14/15 Budget:	\$ 160,700	FY14/15 Projected:	\$ 175,000
Budget to Proposed	13.3% <span style="color: red;">△</span>	Projected to Proposed	4.1% <span style="color: red;">△</span>

This line item includes the salaries for the Department's four (4) full-time accounting personnel:

- Senior Accountant
- Staff Accountant
- Billing Coordinator
- Front Desk Clerk

This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program. Increase in FY14/15 projected is due to a decrease in the transfer amount allocated from the Wireless Fund.

### 01-03-3-415 Information Technician \$ 0

FY12/13 Actual:	\$ 58,708	FY13/14 Actual:	\$ 62,341
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

In FY14/15, this function was changed to report directly to the City Manager. Therefore, all associated costs for this function have been included within the General Government budget.

### 01-03-3-431 Part-Time Office Assistant \$ 21,800

FY12/13 Actual:	\$ 17,479	FY13/14 Actual:	\$ 27,525
FY14/15 Budget:	\$ 21,800	FY14/15 Projected:	\$ 17,100
Budget to Proposed	0.0%	Projected to Proposed	27.5% <span style="color: red;">△</span>

This budget amount represents the payroll costs for the Finance Department's part-time Office Assistant position. In FY14/15, this line item was changed to reflect the costs of two (2) limited part-time Office Clerk/Intern positions, thus removing associated benefit costs.

**01-03-3-445 Overtime** **\$ 500**

FY12/13 Actual:	\$ 46	FY13/14 Actual:	\$ 1,787
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-75.0% ▽	Projected to Proposed	N/A

This line item accounts for the overtime needed in the Finance Department. Through the use of comp time and scheduling of projects, overtime is kept to a minimum.

**01-03-4-451 Sick Leave Conversion** **\$ 1,600**

FY12/13 Actual:	\$ 2,068	FY13/14 Actual:	\$ 690
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,500
Budget to Proposed	6.7% △	Projected to Proposed	6.7% △

This line item accounts for the sick leave conversion benefits of Finance Department employees. The sick leave conversion program provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**01-03-4-452 Travel & Training** **\$ 2,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 737
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 1,500
Budget to Proposed	0.0%	Projected to Proposed	33.3% △

Funds are included to allow for IGFOA regional training and other similar programs for department personnel to attend training programs within their respective areas of responsibility.

**01-03-4-454 Dues & Subscriptions** **\$ 800**

FY12/13 Actual:	\$ 330	FY13/14 Actual:	\$ 285
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 300
Budget to Proposed	166.7% △	Projected to Proposed	166.7% △

This line item is for the City's and the Finance Director's membership in the Illinois CPA Society (\$300), Government Finance Officers Association (GFOA) (\$300), and the Illinois Government Finance Officers Association (\$200). Funding in prior years for GFOA and IGFOA were paid from the Municipal Audit Fund.

**01-03-5-501 Communications** **\$ 6,000**

FY12/13 Actual:	\$ 23,438	FY13/14 Actual:	\$ 8,600
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 5,600
Budget to Proposed	50.0% △	Projected to Proposed	7.1% △

This account provides for the monthly phone charges for the Finance Department as well as the Finance Director's monthly smart/cellphone charges. Costs in FY13/14 were reduced due to the implementation of a reallocation to the appropriate departments.

**01-03-5-502 Legal Expenses****\$ 2,000**

FY12/13 Actual:	\$ 3,652	FY13/14 Actual:	\$ 626
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 3,800
Budget to Proposed	33.3% $\Delta$	Projected to Proposed	-47.4% $\nabla$

This line item represents legal charges directly incurred on behalf of the Finance Department. These expenses typically pertain to questions on water/sewer collection issues, the property tax levy and the budget process. The Finance Department is also responsible for paying all of the legal fees related to the City's electric aggregation program.

**01-03-5-503 Surety Bonds****\$ 800**

FY12/13 Actual:	\$670	FY13/14 Actual:	\$670
FY14/15 Budget:	\$700	FY14/15 Projected:	\$800
Budget to Proposed	14.3% $\Delta$	Projected to Proposed	0.0%

In accordance with Section 1.6.3 of the City Code, surety bonds are required to be purchased to cover the following positions:

- Mayor \$ 10,000
- City Council Members (6) \$ 10,000
- City Clerk \$ 10,000
- Treasurer/Finance Director \$ 80,000
- City Attorney \$ 10,000
- Board of Fire & Police Commissioners \$ 10,000

In addition, the positions listed below were added to protect the interest of the City.

- City Manager \$ 40,000
- Finance Department Staff (4) \$ 10,000

Surety bonds protect the City from fraud and embezzlement. The surety bonds cover a one-year period and need to be repurchased each year.

**01-03-5-537 Printing Services****\$ 3,000**

FY12/13 Actual:	\$ 4,435	FY13/14 Actual:	\$ 5,538
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 2,100
Budget to Proposed	-50.0% $\nabla$	Projected to Proposed	42.9% $\Delta$

This account provides for the required legal notices (e.g. the "Black Box" property tax notice and the Treasurer's Report) provided for by State Statute. This line item also includes forms and checks needed to process accounts payable and payroll. The decrease in FY14/15 is a result of outsourcing the printing of water & sewer bills.

**01-03-5-552 Service to Maintain Equipment \$ 22,300**

FY12/13 Actual:	\$ 2,119	FY13/14 Actual:	\$ 19,408
FY14/15 Budget:	\$ 23,200	FY14/15 Projected:	\$ 17,500
Budget to Proposed	-3.9% ▽	Projected to Proposed	27.4% △

The Service to Maintain Equipment account provides for lease and maintenance of the Accounting/HR computer system, telephone system, postage meter and copier benefiting all departments located at City Hall.

Beginning in FY13/14, this line item reflects the increased cost for ongoing maintenance fees associated with the Accounting/HR computer system, employee services portal, time-keeping software, and online utility billing. Costs in FY15/16 include the additional cost of support for the new Accounting system beginning in January, 2016.

**01-03-6-601 Postage \$ 7,500**

FY12/13 Actual:	\$ 9,806	FY13/14 Actual:	\$ 8,402
FY14/15 Budget:	\$ 8,500	FY14/15 Projected:	\$ 6,800
Budget to Proposed	-11.8% ▽	Projected to Proposed	10.3% △

This line item represents the Finance Department's postage for accounts payable, accounts receivable and payroll along with other items. Savings was achieved in FY14/15 and going forward from the cancellation of the UPS pickup service.

**01-03-6-606 Supplies \$ 2,700**

FY12/13 Actual:	\$ 2,076	FY13/14 Actual:	\$ 2,999
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,700
Budget to Proposed	8.0% △	Projected to Proposed	0.0%

The Supplies account is used to fund items ordered and used by the Finance Department on a daily basis. Generally, supplies allow the Department to provide budget reports, process accounts payable/receivables, perform water & sewer billing, and process payroll. Paper is also purchased through a cooperative with School District #200.

**01-03-7-720 Equipment \$ 500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 1,980
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

In FY13/14 furniture for a conference room and additional filing cabinets were purchased by the Finance Department. In FY15/16 a small amount is included to create a second cash register workstation.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

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# Human Resources

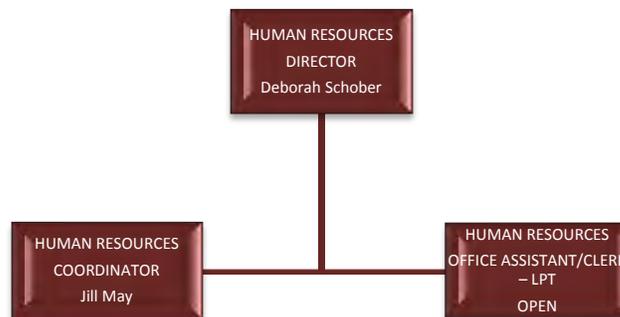
## Human Resources Department

The Human Resources Department is charged with one of the most important responsibilities in the City, the procurement, management, engagement, motivation, support, development and enhancement of the City's most valuable resource – our employees. Without this valuable asset, the City would be unable to deliver the multitude of services that is expected by Woodstock residents and visitors. In addition, the Human Resources Department plays a key role in emphasizing to the City's workforce the importance of providing "excellence" in all customer service interactions.



All of these important responsibilities are met through a variety of Human Resources functions including but not limited to: employee attraction, recruitment, hiring, placement and succession planning; employee training and development; career planning and employee counseling; risk, workers compensation and liability management; labor and employee relations; administration and interpretation of the City's Employee Handbook and two (2) Collective Bargaining Agreements; department support, counseling and intervention; wage classification oversight, monitoring and review; job analysis, job description development and maintenance; performance evaluation process review; employee benefits administration and cost containment; and Federal and State compliance and associated reporting.

### HUMAN RESOURCES DEPARTMENT – ORGANIZATIONAL CHART



### HUMAN RESOURCES DEPARTMENT – PERSONNEL SUMMARY

POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Human Resources Director	1	1	1	1	1	0
Human Resources Coordinator	1	1	1	0.5	1	0.5
Benefits Analyst	0	0	0	1	0	(1)
HR Office Assistant – LPT	0	0	0.5	0	0.5	0.5
<b>TOTAL FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>TOTAL PART TIME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	<b>0</b>	<b>(0.5)</b>
<b>TOTAL LPT (FTE)</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>

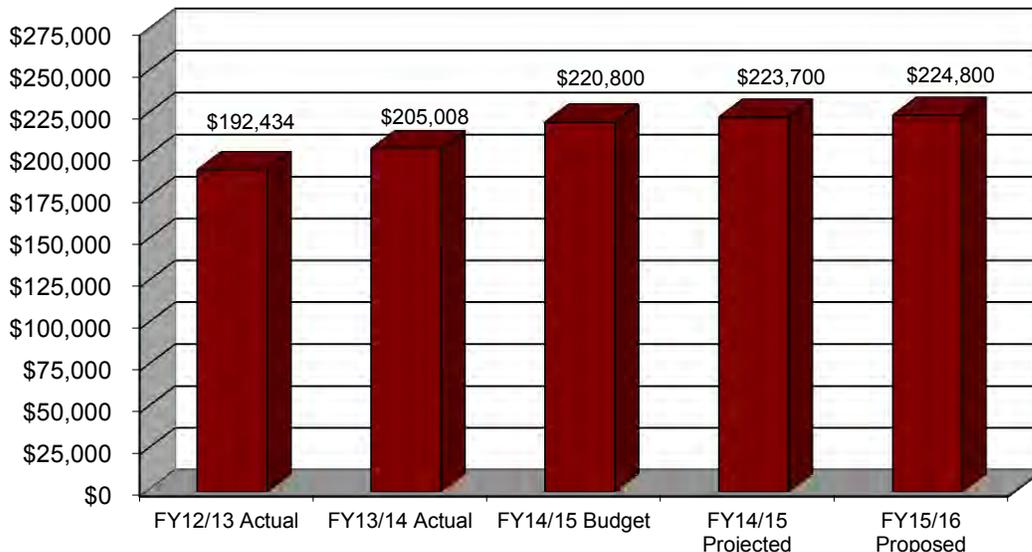
**FY14/15 Accomplishments**

- Ratification/adoption of a new four-year IUOE Local 150 Collective Bargaining Agreement following two lengthy mediation sessions to negotiate a new contract and resolve several outstanding grievances and an Unfair Labor Practice filed against the City by Local 150.
- Realized substantial cost savings following the changeover of the City’s self-insured health plan from Allied to UMR. The savings (realized during a high claim year including \$15,000 in ACA fees) in excess of \$100,000 are outlined within the Employee Health Insurance Fund’s budget.
- Continued the successful changeover of the City’s self-insured health plan. Hosted a “check-up” event for employees in July to provide more information and obtain feedback as to how the change was going. The City continues to increase employee health insurance premium contributions each year while we strive for a 20% contribution level from all employees.
- Implemented an Employee Services Portal (ESP) for all City employees providing secure electronic access to paystubs, W-2s, benefit time balances, and City HR and benefit-related documents.
- Provided administrative support to the Police Department for the process of establishing an eligibility list for hiring Police Officers valid for 2015 and 2016.

**FY15/16 Goals and Objectives**

- Assist Finance with the procurement and implementation of a new Finance and HR software package including implementation of a payroll time-keeping application to allow for elimination of paper time sheets and more effective and efficient payroll and recordkeeping process.
- Transition the current employee performance review process to a more effective and efficient process and train all management team members on such.
- Begin a compensation study, anticipated to take 1-3 years, to include all positions at the City to ensure that our compensation structure is competitive to the marketplace and suitable to each position. This process will include formulation and/or updating of all job descriptions for City positions, evaluation of each position using a factor job-grading system, proper slotting of all positions into the City pay structure, and then market verification of the entire project.
- Transition the City’s current assessment-based wellness program to an action based/results-oriented wellness program to ensure that employees and their families are taking more responsibility for their own health and well-being.
- Update the City of Woodstock Employee Handbook.

**BUDGET COMPARISON**



## General Corporate Fund - Human Resources Department

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-04-3-401	Human Resources Director	\$ 103,427	\$ 107,039	\$ 111,900	\$ 111,700	\$ 117,200
01-04-3-402	Human Resources Coordinator	52,458	40,459	36,300	37,800	44,900
01-04-3-431	Benefits Analyst/Office Assistant	3,022	17,540	27,600	15,600	13,500
	<b>TOTAL SALARIES</b>	<b>\$ 158,907</b>	<b>\$ 165,038</b>	<b>\$ 175,800</b>	<b>\$ 165,100</b>	<b>\$ 175,600</b>
<b>PERSONAL SERVICES</b>						
01-04-4-451	Sick Leave Conversion	\$ 603	\$ 326	\$ -	\$ -	\$ -
01-04-4-452	Travel & Training	2,030	2,789	2,500	2,000	2,500
01-04-4-453	Physical Examinations	1,348	1,345	700	300	700
01-04-4-454	Dues & Subscriptions	1,135	839	1,200	1,000	3,200
01-04-4-455	Employee Training/Events	-	76	200	200	2,500
01-04-4-456	ADA Services	-	180	200	-	200
01-04-4-457	Tuition Reimbursement	-	-	6,500	6,500	7,500
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 5,116</b>	<b>\$ 5,555</b>	<b>\$ 11,300</b>	<b>\$ 10,000</b>	<b>\$ 16,600</b>
<b>CONTRACTUAL SERVICES</b>						
01-04-5-501	Communications	\$ 1,281	\$ 935	\$ 1,400	\$ 1,400	\$ 1,000
01-04-5-502	Legal Services	10,519	2,700	4,000	500	2,000
01-04-5-503	Labor Relations	196	15,043	6,000	27,000	8,000
01-04-5-509	Testing and Background Checks	5,622	2,851	3,800	6,500	2,800
01-04-5-510	Drug Testing	1,904	5,620	6,000	5,000	6,000
01-04-5-536	Advertising	2,533	815	1,000	1,100	1,000
01-04-5-537	Printing Services	59	456	300	-	100
01-04-5-552	Service to Maintain Equipment	-	-	-	-	2,000
01-04-5-560	Classification Plan Maintenance	-	-	2,200	500	2,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 22,114</b>	<b>\$ 28,420</b>	<b>\$ 24,700</b>	<b>\$ 42,000</b>	<b>\$ 24,900</b>
<b>COMMODITIES</b>						
01-04-6-601	Postage	\$ 227	\$ 109	\$ 100	\$ 200	\$ 100
01-04-6-606	Supplies	1,480	853	1,300	1,100	1,300
01-04-6-607	AED Supplies	-	-	-	-	1,300
	<b>TOTAL COMMODITIES</b>	<b>\$ 1,707</b>	<b>\$ 962</b>	<b>\$ 1,400</b>	<b>\$ 1,300</b>	<b>\$ 2,700</b>
<b>CAPITAL OUTLAY</b>						
01-04-7-720	Equipment	\$ -	\$ -	\$ 1,400	\$ 1,300	\$ -
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400</b>	<b>\$ 1,300</b>	<b>\$ -</b>
<b>OTHER EXPENSES</b>						
01-04-8-811	Employee Recognition	\$ 4,590	\$ 5,033	\$ 6,200	\$ 4,000	\$ 5,000
	<b>TOTAL OTHER EXPENSES</b>	<b>\$ 4,590</b>	<b>\$ 5,033</b>	<b>\$ 6,200</b>	<b>\$ 4,000</b>	<b>\$ 5,000</b>
	<b>TOTAL HUMAN RESOURCES DEPARTMENT</b>	<b>\$ 192,434</b>	<b>\$ 205,008</b>	<b>\$ 220,800</b>	<b>\$ 223,700</b>	<b>\$ 224,800</b>

## Human Resources Department Line Item Descriptions

### 01-04-3-401 Human Resources Director \$ 117,200

FY12/13 Actual:	\$ 103,427	FY13/14 Actual:	\$ 107,039
FY14/15 Budget:	\$ 111,900	FY14/15 Projected:	\$ 111,700
Budget to Proposed	4.7% <span style="color: red;">△</span>	Projected to Proposed	4.9% <span style="color: red;">△</span>

This line item is the salary for the Human Resources Director; the Department Director who is responsible for all functions of the Human Resources Department and HR functions across the City. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-04-3-402 Human Resources Coordinator \$ 44,900

FY12/13 Actual:	\$ 52,458	FY13/14 Actual:	\$ 40,459
FY14/15 Budget:	\$ 36,300	FY14/15 Projected:	\$ 37,800
Budget to Proposed	23.7% <span style="color: red;">△</span>	Projected to Proposed	18.8% <span style="color: red;">△</span>

This line item is the salary for the HR Coordinator responsible for HR administrative support. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program. This amount appears as a sizeable increase over the prior fiscal year due to the former HR Coordinator working part time as the City's Grant Writer with 50% of her salary funded from another line item.

### 01-04-3-431 Human Resources Benefits Analyst/Office Assistant \$ 13,500

FY12/13 Actual:	\$ 3,022	FY13/14 Actual:	\$ 17,540
FY14/15 Budget:	\$ 27,600	FY14/15 Projected:	\$ 15,600
Budget to Proposed	-51.1% <span style="color: green;">▽</span>	Projected to Proposed	-13.5% <span style="color: green;">▽</span>

This line item is the salary for an HR clerical support position. This amount appears as a sizeable decrease over the prior fiscal year due to the former FT Benefits Analyst transferring to the FT HR Coordinator role once the former HR Coordinator transferred to the FT Grant Writer role. This position is anticipated to be filled with a limited part time HR Office Assistant/Clerk.

### 01-04-4-451 Sick Time Conversion \$ 0

FY12/13 Actual:	\$ 603	FY13/14 Actual:	\$ 326
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

No employees within this department are expected to be eligible for this benefit in FY15/16.

**01-04-4-452 Travel & Training** **\$ 2,500**

FY12/13 Actual:	\$ 2,030	FY13/14 Actual:	\$ 2,789
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	25.0% <span style="color: red;">△</span>

This line item accommodates only HR-related travel and training expenses for seminars, online training and other non-tuition reimbursement expenses for HR department employees.

**01-04-4-453 Physical Examinations** **\$ 700**

FY12/13 Actual:	\$ 1,348	FY13/14 Actual:	\$ 1,345
FY14/15 Budget:	\$ 700	FY14/15 Projected:	\$ 300
Budget to Proposed	0.0%	Projected to Proposed	133.3% <span style="color: red;">△</span>

This line item accommodates on-boarding post-offer testing for newly hired employees, including but not limited to Police physicals, Public Works CDL medical exams or physical ability testing. This line item would also accommodate any fitness for duty exams required for any City employee.

**01-04-4-454 Dues & Subscriptions** **\$ 3,200**

FY12/13 Actual:	\$ 1,135	FY13/14 Actual:	\$ 839
FY14/15 Budget:	\$ 1,200	FY14/15 Projected:	\$ 1,000
Budget to Proposed	166.7% <span style="color: red;">△</span>	Projected to Proposed	220.0% <span style="color: red;">△</span>

This line item is for the City's and the HR Director's membership in the Society of HR Management (National SHRM)(\$185), dues for Stateline SHRM (local chapter) meetings (\$195), National/Illinois Public Employer Labor Relations Associations (NPELRA/IPELRA) (\$210), Public Salary website (\$400), and a proposed membership in the Management Association for \$2,040 which provides legal and HR advice for no additional fee.

**01-04-4-455 Employee Training/Events** **\$ 2,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 76
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 200
Budget to Proposed	1,150.0% <span style="color: red;">△</span>	Projected to Proposed	1,150.0% <span style="color: red;">△</span>

This line item supports training and event costs for City employees and encourages participation in voluntary organization-wide events such as Open Enrollment, Finance Fair, and the annual Wellness program as well as required employee training sessions. Additional funding has been requested in FY15/16 to provide a series of training courses targeting the City's front-line supervisors.

**01-04-4-456 ADA Services** **\$ 200**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 180
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

This line item supports fees for interpreters that are requested as an accommodation for those hearing-impaired visitors to City Council or other public meetings.

**01-04-4-457 Tuition Reimbursement \$ 7,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 6,500	FY14/15 Projected:	\$ 6,500
Budget to Proposed	15.4% <span style="color: red;">△</span>	Projected to Proposed	15.4% <span style="color: red;">△</span>

Beginning in FY14/15, this HR line item was created to provide for all of the City's Tuition Reimbursement expenses to ensure they are addressed consistently and held to the same eligibility requirements Citywide. When this was created, those departments that had tuition reimbursement expenses within their respective departmental Travel and Training budgets moved those budgeted expenses to this line item.

**01-04-5-501 Communications \$ 1,000**

FY12/13 Actual:	\$ 1,281	FY13/14 Actual:	\$ 935
FY14/15 Budget:	\$ 1,400	FY14/15 Projected:	\$ 1,400
Budget to Proposed	-28.6% <span style="color: green;">▽</span>	Projected to Proposed	-28.6% <span style="color: green;">▽</span>

This account provides for the monthly phone charges for the HR department as well as the HR Director's monthly smart/cellphone reimbursement.

**01-04-5-502 Legal Expenses \$ 2,000**

FY12/13 Actual:	\$ 10,519	FY13/14 Actual:	\$ 2,700
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 500
Budget to Proposed	-50.0% <span style="color: green;">▽</span>	Projected to Proposed	300.0% <span style="color: red;">△</span>

This line item represents legal charges not related to Union/Labor Relations issues, directly incurred on behalf of the HR Department. During FY15/16, HR proposes joining the Management Association which provides *free* legal advice on HR processes, projects, and situations to dues paying members which is anticipated to save the City money across both the Legal Expenses and Labor Relations line items.

**01-04-5-503 Labor Relations \$ 8,000**

FY12/13 Actual:	\$ 196	FY13/14 Actual:	\$ 15,043
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 27,000
Budget to Proposed	33.3% <span style="color: red;">△</span>	Projected to Proposed	-70.4% <span style="color: green;">▽</span>

This line item represents legal charges directly related to Union/Labor Relations issues, arbitration, mediation, and/or contract negotiations incurred on behalf of the bargaining unit employees of the Public Works and Police Departments.

**01-04-5-509 Testing and Background Checks \$ 2,800**

FY12/13 Actual:	\$ 5,622	FY13/14 Actual:	\$ 2,851
FY14/15 Budget:	\$ 3,800	FY14/15 Projected:	\$ 6,500
Budget to Proposed	-26.3% <span style="color: green;">▽</span>	Projected to Proposed	-56.9% <span style="color: green;">▽</span>

This line item accommodates Police Candidate Testing (held in FY14/15) and on-boarding post-offer background/criminal record testing for newly-hired employees, background checks, and any skill-set testing necessary for recruiting. Starting with

FY14/15, fees collected for Police Testing are now shown as a revenue source outside of the HR budget as opposed to offsetting the actual expenses within HR.

<b>01-04-5-510 Drug Testing</b>				<b>\$6,000</b>
FY12/13 Actual:	\$ 1,904	FY13/14 Actual:	\$ 5,620	
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 5,000	
Budget to Proposed	0.0%	Projected to Proposed	20.0% <span style="color: red;">▲</span>	

This line item accommodates all drug and alcohol testing including CDL and Police/FOP random, post-offer, reasonable suspicion, and post-accident testing. HR will further explore expanding random drug testing to a Citywide process during FY15/16.

<b>01-04-5-536 Advertising</b>				<b>\$ 1,000</b>
FY12/13 Actual:	\$ 2,533	FY13/14 Actual:	\$ 815	
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 1,100	
Budget to Proposed	0.0%	Projected to Proposed	-9.1% <span style="color: green;">▼</span>	

This line item accommodates recruiting ads for open positions in various media outlets, including but not limited to, newspapers, journals, and websites, as well as any advertising required for the Police recruitment processes.

<b>01-04-5-537 Printing Services</b>				<b>\$ 100</b>
FY12/13 Actual:	\$ 59	FY13/14 Actual:	\$ 456	
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 0	
Budget to Proposed	-66.7% <span style="color: green;">▼</span>	Projected to Proposed	N/A	

This line item represents any printing charges incurred from larger color copier printing done within the City or any outside printing charges incurred directly by HR.

<b>01-04-5-552 Service to Maintain Equipment</b>				<b>\$ 2,000</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0	
Budget to Proposed	N/A	Projected to Proposed	N/A	

This line item represents the HR Department's charges for an anticipated software maintenance fee for iApplicant, an online application system proposed to be purchased with the Finance/HR Software upgrade.

<b>01-04-5-560 Classification Plan Maintenance</b>				<b>\$ 2,000</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	
FY14/15 Budget:	\$ 2,200	FY14/15 Projected:	\$ 500	
Budget to Proposed	-9.1% <span style="color: green;">▼</span>	Projected to Proposed	300.0% <span style="color: red;">▲</span>	

This line item represents the HR Department's charges incurred for refresher training and receipt of current compensation data for the Factor Grading Job Analysis system.

**01-04-6-601 Postage \$ 100**

FY12/13 Actual:	\$ 227	FY13/14 Actual:	\$ 109
FY14/15 Budget:	\$ 100	FY14/15 Projected:	\$ 200
Budget to Proposed	0.0%	Projected to Proposed	-50.0% ▽

This line item represents the HR Department’s charges for postage, which continue to decrease as a result of increased use of electronic communication.

**01-04-6-606 Supplies \$ 1,300**

FY12/13 Actual:	\$ 1,480	FY13/14 Actual:	\$ 853
FY14/15 Budget:	\$ 1,300	FY14/15 Projected:	\$ 1,100
Budget to Proposed	0.0%	Projected to Proposed	18.2% △

The supplies account funds items ordered and used by the HR Department on a daily basis via an allocation from Finance for all City office supply purchases, including paper purchased through a cooperative with School District #200. Additionally, the copy fees/maintenance charges from Stan’s are allocated to this line item for the all-in-one copier/scanner/printer/fax machine in HR.

**01-04-6-607 AED Supplies \$ 1,300**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Costs related to purchasing and maintaining the City’s Automatic External Defibrillators (AEDs) will be paid from this line item. Starting in FY15/16, these expenses are incorporated into the HR budget since HR is responsible for maintaining the equipment.

**01-04-7-720 Equipment \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,400	FY14/15 Projected:	\$ 1,300
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

In FY14/15 an all-in-one copier/printer/scanner/fax machine was purchased by the HR Department to replace three (3) aged and failing pieces of equipment. In FY15/16 no additional or new equipment is expected to be required.

**01-04-8-811 Employee Recognition \$ 5,000**

FY12/13 Actual:	\$ 4,590	FY13/14 Actual:	\$ 5,033
FY14/15 Budget:	\$ 6,200	FY14/15 Projected:	\$ 4,000
Budget to Proposed	-19.4% ▽	Projected to Proposed	25.0% △

This line item represents the HR Department’s charges for length of service pins and/or gift certificates, retirement gifts, bereavement acknowledgements and get well/new baby wishes for City employees.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

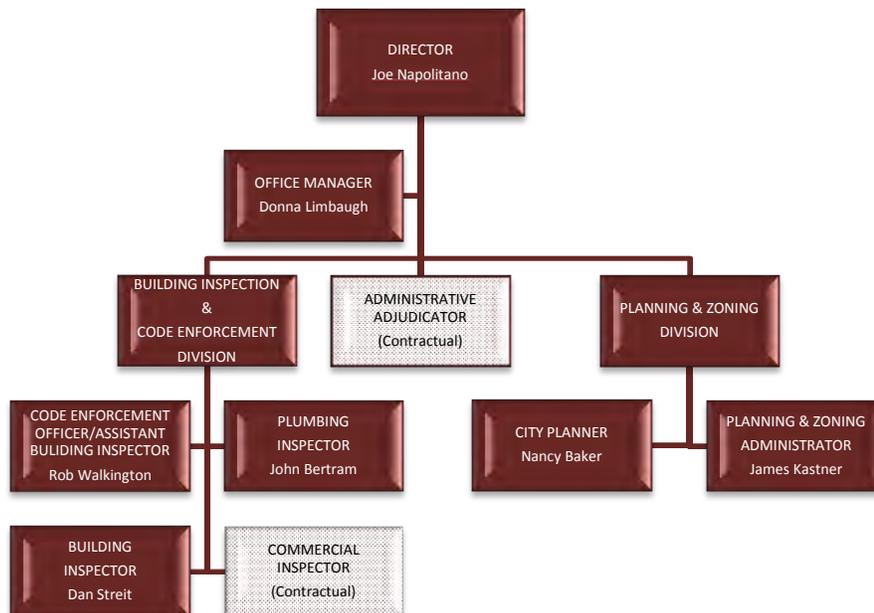
# **Building and Zoning**

## Building & Zoning Department

The Building & Zoning (B&Z) Department, formerly part of the Community & Economic Development Department, oversees all aspects of residential, commercial, and industrial plan review and approval as well as permitting of construction projects and building inspection services. Code and property maintenance enforcement are handled through the B&Z department. In addition, staff administers the Administrative Adjudication court process, backflow prevention program and citywide elevator inspection program. The TIF-funded Façade Improvement Program is coordinated by staff in this department. The department also provides support to the Historic Preservation Commission and is responsible for the redevelopment of the Old Courthouse.



### BUILDING & ZONING DEPARTMENT – ORGANIZATIONAL CHART



BUILDING & ZONING DEPARTMENT – PERSONNEL SUMMARY						
POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
B&Z Department Director	0	0	0	1 <sup>1</sup>	1	0
Code Enforcement Officer/Asst Building Inspector	1	1	1	1	1	0
Planning & Zoning Administrator	1	1	1	1	1	0
City Planner	1	1	1	1	1	0
Office Manager	1	1	1	1	1	0
Building Inspectors	3	3	3	3	2	(1)
<b>TOTAL FULL TIME</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>(1)</b>

<sup>1</sup>Department Director position for new Building & Zoning Department separate from Economic Development approved mid-year in FY14/15.

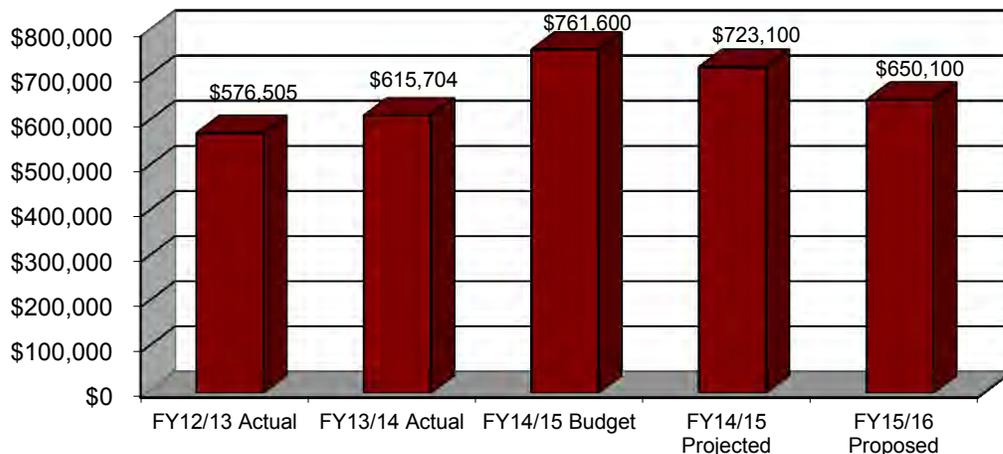
### FY14/15 Accomplishments

- Oversaw completion of major roof/dome/cupola repairs and new front stairs to the Old Courthouse and the RFP process for the potential acquisition and redevelopment of the two building complex.
- Management and guidance of the build-out of the new Harley-Davidson location to insure proper plan review/approval and permitting procedures are followed.
- Successful completion of plan review and permitting for new phase of Walnut Ridge/Woodstock Commons apartment homes.
- Completed and submitted joint Enterprise Zone application in cooperation with City of Harvard and McHenry County.
- Assisted fiber optic project to identify right-of-way concerns.
- Incorporated the Property Maintenance Code within the City's code enforcement efforts.
- Approved an agreement with the Village of Lakewood to provide plan review and inspection services.
- Participated in business retention visits at Berry Plastics, Claussen Pickles, Charter Dura-Bar, Catalent, AdvanTech Plastics, Matrix IV and Rodifer Enterprises.
- Recommended staffing modifications to consolidate code enforcement duties utilizing existing personnel after the departure of the Assistant Director/Code Enforcement Officer.

### FY15/16 Goals and Objectives

- Implement in-field technology for the code and property maintenance enforcement function.
- Identify and implement program to address distressed residential and commercial properties within the City. Explore partnership with Woodstock Fire/Rescue District to utilize personnel to address front-line code enforcement complaints.
- Continue to purge address files, as allowed by law, and maintain organized and easily-managed filing records for improved customer service and space savings.
- Review Woodstock Comprehensive Plan-Land Use Map and Zoning Map to ensure both reflect current use standards and City development direction.
- Assist in the coordination and implementation of a possible special census.
- Review and renegotiate outstanding residential annexation agreements to address market adjustments and encourage new residential development within the city.
- Review, identify and secure right-of-way/easements necessary for the expansion of IL Route 47.

### **BUDGET COMPARISON**



## General Corporate Fund - Building and Zoning Department

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-05-3-401	Department Director	\$ 79,208	\$ 82,369	\$ 85,700	\$ 84,700	\$ 78,400
01-05-3-402	Planning & Zoning Administrator	101,458	101,458	103,100	103,100	105,600
01-05-3-404	City Planner	73,660	76,232	79,700	79,600	83,300
01-05-3-405	Economic Development Coordinator	-	-	62,000	60,300	-
01-05-3-406	Office Manager	49,642	51,243	53,700	53,300	56,000
01-05-3-416	Building Inspectors	192,403	198,482	203,800	213,000	226,200
01-05-3-420	Code Enforcement Officer	50,142	53,711	56,000	40,900	11,200
	<b>TOTAL SALARIES</b>	<b>\$ 546,513</b>	<b>\$ 563,495</b>	<b>\$ 644,000</b>	<b>\$ 634,900</b>	<b>\$ 560,700</b>
<b>PERSONAL SERVICES</b>						
01-05-4-451	Sick Leave Conversion	\$ 2,543	\$ 2,397	\$ 7,200	\$ 6,500	\$ 7,700
01-05-4-452	Travel & Training	817	1,680	2,100	1,500	\$ 2,000
01-05-4-454	Dues/Subscriptions/Books	380	2,738	2,500	2,000	1,800
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,740</b>	<b>\$ 6,815</b>	<b>\$ 11,800</b>	<b>\$ 10,000</b>	<b>\$ 11,500</b>
<b>CONTRACTUAL SERVICES</b>						
01-05-5-501	Communications	\$ 1,450	\$ 1,452	\$ 1,800	\$ 2,300	\$ 1,700
01-05-5-502	Legal Expenses	1,462	6,892	5,000	14,000	6,000
01-05-5-510	Expansion/Retention Services	245	-	-	-	-
01-05-5-515	Strategic Plan/Marketing Services	500	4,252	10,000	15,000	-
01-05-5-523	Nuisance Abatement Services	524	2,654	3,000	2,500	2,500
01-05-5-537	Printing Services	2,400	2,280	2,500	2,500	1,000
01-05-5-552	Service to Maintain Equipment	5,331	5,622	6,000	6,000	6,000
01-05-5-553	Service to Maintain Vehicles	-	-	500	500	500
01-05-5-566	Software Support	7,008	9,048	12,000	12,000	14,000
01-05-5-567	Elevator Inspection Fees	-	5,553	6,500	6,500	6,500
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 18,920</b>	<b>\$ 37,753</b>	<b>\$ 47,300</b>	<b>\$ 61,300</b>	<b>\$ 38,200</b>
<b>COMMODITIES</b>						
01-05-6-601	Postage	\$ 1,517	\$ 1,206	\$ 1,800	\$ 1,400	\$ 1,400
01-05-6-602	Gasoline & Oil	3,678	3,325	4,000	3,400	3,600
01-05-6-606	Supplies	2,075	1,356	1,800	1,800	1,600
01-05-6-622	Material to Maintain Vehicles	62	499	600	2,000	600
	<b>TOTAL COMMODITIES</b>	<b>\$ 7,332</b>	<b>\$ 6,386</b>	<b>\$ 8,200</b>	<b>\$ 8,600</b>	<b>\$ 7,200</b>
<b>CAPITAL OUTLAY</b>						
01-05-7-720	Equipment	\$ -	\$ 1,255	\$ 300	\$ 8,300	\$ 2,500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 1,255</b>	<b>\$ 300</b>	<b>\$ 8,300</b>	<b>\$ 2,500</b>
<b>OTHER EXPENSES</b>						
01-05-8-801	Distressed Property Program	\$ -	\$ -	\$ 50,000	\$ -	\$ 30,000
	<b>TOTAL OTHER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>
	<b>TOTAL BUILDING AND ZONING</b>	<b>\$ 576,505</b>	<b>\$ 615,704</b>	<b>\$ 761,600</b>	<b>\$ 723,100</b>	<b>\$ 650,100</b>

## Building & Zoning Department Line Item Descriptions

### 01-05-3-401 Director \$ 78,400

FY12/13 Actual:	\$ 79,208	FY13/14 Actual:	\$ 82,369
FY14/15 Budget:	\$ 85,700	FY14/15 Projected:	\$ 84,700
Budget to Proposed	-8.5% ▽	Projected to Proposed	-7.4% ▽

Salary for the position of Department Director who is responsible for the leadership and all functions of the Building & Zoning Department.

### 01-05-3-402 Planning and Zoning Administrator \$ 105,600

FY12/13 Actual:	\$ 101,458	FY13/14 Actual:	\$ 101,458
FY14/15 Budget:	\$ 103,100	FY14/15 Projected:	\$ 103,100
Budget to Proposed	2.4% △	Projected to Proposed	2.4% △

Salary for the position of Planning and Zoning Administrator. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-05-3-404 City Planner \$ 83,300

FY12/13 Actual:	\$ 73,660	FY13/14 Actual:	\$ 76,232
FY14/15 Budget:	\$ 79,700	FY13/14 Projected:	\$ 79,600
Budget to Proposed	4.5% △	Projected to Proposed	4.6% △

Salary for the position of City Planner. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-05-3-405 Economic Development Coordinator \$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 62,000	FY14/15 Projected:	\$ 60,300
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

Salary for the position of Economic Development Coordinator. This position will transition to the new Economic Development Department.

### 01-05-3-406 Office Manager \$ 56,000

FY12/13 Actual:	\$ 49,642	FY13/14 Actual:	\$ 51,243
FY14/15 Budget:	\$ 53,700	FY14/15 Projected:	\$ 53,300
Budget to Proposed	4.3% △	Projected to Proposed	5.1% △

Salary for the position of Building & Zoning Office Manager. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

**01-05-3-416 Building Inspectors \$ 226,200**

FY12/13 Actual:	\$ 192,403	FY13/14 Actual:	\$ 198,482
FY14/15 Budget:	\$ 203,800	FY14/15 Projected:	\$ 213,000
Budget to Proposed	11.0% <span style="color: red;">△</span>	Projected to Proposed	6.2% <span style="color: red;">△</span>

Salaries for three code enforcement/building inspector positions including: Building Inspector, Plumbing Inspector and Code Enforcement Officer/Assistant Building Inspector. This amount is consistent with the City’s Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s approved merit program.

**01-05-3-420 Code Enforcement Officer \$ 11,200**

FY12/13 Actual:	\$ 50,142	FY13/14 Actual:	\$ 53,711
FY14/15 Budget:	\$ 56,000	FY14/15 Projected:	\$ 40,900
Budget to Proposed	-80.0% <span style="color: green;">▽</span>	Projected to Proposed	-72.6% <span style="color: green;">▽</span>

This line item used to fund the salary for the Code Enforcement Officer. Starting in FY15/16, this position has been realigned as Code Enforcement Officer/Assistant Building Inspector and will be included in the Building Inspectors salary line item above. Funding proposed for FY15/16 is to hire seasonal code enforcement working in conjunction with the Woodstock Fire/Rescue District Cadets and Police Department Explorers program.

**01-05-4-451 Sick Leave Conversion \$ 7,700**

FY12/13 Actual:	\$ 2,543	FY13/14 Actual:	\$ 2,397
FY14/15 Budget:	\$ 7,200	FY14/15 Projected:	\$ 6,500
Budget to Proposed	6.9% <span style="color: red;">△</span>	Projected to Proposed	18.5% <span style="color: red;">△</span>

This line item is for sick leave conversion benefits which provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**01-05-4-452 Travel & Training \$ 2,000**

FY12/13 Actual:	\$ 817	FY13/14 Actual:	\$ 1,680
FY14/15 Budget:	\$ 2,100	FY14/15 Projected:	\$ 1,500
Budget to Proposed	-4.8% <span style="color: green;">▽</span>	Projected to Proposed	33.3% <span style="color: red;">△</span>

This line item allows for required continuing education training for departmental employees.

**01-05-4-454 Dues/Subscriptions/Books \$ 1,800**

FY12/13 Actual:	\$ 380	FY13/14 Actual:	\$ 2,738
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,000
Budget to Proposed	-28.0% <span style="color: green;">▽</span>	Projected to Proposed	-10.0% <span style="color: green;">▽</span>

This line item covers expenses for professional memberships, subscription to professional publications and purchase of building and construction code manuals used by departmental personnel.

**01-05-5-501 Communications \$ 1,700**

FY12/13 Actual:	\$ 1,450	FY13/14 Actual:	\$ 1,452
FY14/15 Budget:	\$ 1,800	FY14/15 Projected:	\$ 2,300
Budget to Proposed	-5.6% ▽	Projected to Proposed	-26.1% ▽

This line item covers the department's cost for telephone charges and communications equipment.

**01-05-5-502 Legal Expenses \$ 6,000**

FY12/13 Actual:	\$ 1,462	FY13/14 Actual:	\$ 6,892
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 14,000
Budget to Proposed	20.0% △	Projected to Proposed	-57.1% ▽

This line item covers the cost of legal services provided by the City Attorney for review of new development and land use proposals, ordinance preparation, legal research and code enforcement assistance.

**01-05-5-510 Expansion/Retention Services \$ 0**

FY12/13 Actual:	\$ 245	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The services previously provided and funded by this line item will be absorbed by other departmental functions.

**01-05-5-515 Strategic Plan/Marketing Services \$ 0**

FY12/13 Actual:	\$ 500	FY13/14 Actual:	\$ 4,252
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 15,000
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

This line item includes funds for marketing and sales efforts related to economic development for the City. This account funds sales material, tradeshow registrations, and retail advertising. This budget item will be incorporated into the new Economic Development Department budget for FY15/16.

**01-05-5-523 Nuisance Abatement Services \$ 2,500**

FY12/13 Actual:	\$ 524	FY13/14 Actual:	\$ 2,654
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 2,500
Budget to Proposed	-16.7% ▽	Projected to Proposed	0.0%

This line item is used to pay for nuisance abatement activities including mowing of vacant parcels, weed and trash removal, and removal of garbage and debris. Work in this area and money spent will vary from year to year, and is often based on weather conditions and the ability and willingness of property owners to comply with local regulations.

**01-05-5-537 Printing Services** **\$ 1,000**

FY12/13 Actual:	\$ 2,400	FY13/14 Actual:	\$ 2,280
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,500
Budget to Proposed	-60.0% ▽	Projected to Proposed	-60.0% ▽

This line item includes funds for printed materials used by the department, including permit applications, guidelines and handouts, comprehensive planning documents, maps, and Unified Development Ordinance copies.

**01-05-5-552 Services to Maintain Equipment** **\$ 6,000**

FY12/13 Actual:	\$ 5,331	FY13/14 Actual:	\$ 5,622
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item includes funds for minor upgrades and repair for the department's equipment, as well as electrical and mechanical testing equipment used by inspectors.

**01-05-5-553 Service to Maintain Vehicles** **\$ 500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item funds preventative maintenance on the vehicles used by the inspectors, code enforcement officer and departmental staff.

**01-05-5-566 Software Support** **\$ 14,000**

FY12/13 Actual:	\$ 7,008	FY13/14 Actual:	\$ 9,048
FY14/15 Budget:	\$ 12,000	FY14/15 Projected:	\$ 12,000
Budget to Proposed	16.7% △	Projected to Proposed	16.7% △

This line item includes funds for the cost for software upgrades/updates used specifically by the department including LAMA, Bruce Harris Tax Maps, Laredo property search software and GIS upgrades.

**01-05-5-567 Elevator Inspection Fees** **\$ 6,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 5,553
FY14/15 Budget:	\$ 6,500	FY14/15 Projected:	\$ 6,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item covers the expenses to administer the City's elevator inspection program.

**01-05-6-601 Postage \$ 1,400**

FY12/13 Actual:	\$ 1,517	FY13/14 Actual:	\$ 1,206
FY14/15 Budget:	\$ 1,800	FY14/15 Projected:	\$ 1,400
Budget to Proposed	-22.2% ▽	Projected to Proposed	0.0%

This line item is used for postage expenses incurred by the department and includes the cost of mailing board and commission packets by departmental personnel. A major portion of the cost relates to the renewal of electrical licenses and notices pertaining to backflow inspections and certifications.

**01-05-6-602 Gasoline & Oil \$ 3,600**

FY12/13 Actual:	\$ 3,678	FY13/14 Actual:	\$ 3,325
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 3,400
Budget to Proposed	-10.0% ▽	Projected to Proposed	5.9% △

This line item covers the expense of fuel for departmental vehicles used for inspection services and code/property maintenance enforcement as well as those services provided to other communities (i.e., Richmond, Lakewood, and Spring Grove).

**01-05-6-606 Supplies \$ 1,600**

FY12/13 Actual:	\$ 2,075	FY13/14 Actual:	\$ 1,356
FY14/15 Budget:	\$ 1,800	FY14/15 Projected:	\$ 1,800
Budget to Proposed	-11.1% ▽	Projected to Proposed	-11.1% ▽

This line item includes general office, printer, copier, and computer supplies.

**01-05-6-622 Material to Maintain Vehicles \$ 600**

FY12/13 Actual:	\$ 62	FY13/14 Actual:	\$ 499
FY14/15 Budget:	\$ 600	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	-70.0% ▽

Funds in this line item are used for the cost of materials and parts pertaining to maintenance of vehicles used by departmental staff.

**01-05-7-720 Equipment \$ 2,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 1,255
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 8,300
Budget to Proposed	733.3% △	Projected to Proposed	-69.9% ▽

This line item includes dollars for essential computer hardware, mechanical and electrical testing equipment use by inspection personnel and equipment needed for the backflow prevention program.

01-05-8-801 Distressed Property Program \$ 30,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-40.0% ▼	Projected to Proposed	N/A

This line item was to fund a distressed housing improvement program with McHenry County Community Development Block Grant (CDBG) funds. CDBG funds were not awarded for this program due to overlapping services already provided by McHenry County. Funding has been requested in FY15/16 to initiate a City program with dedicated funds to offset legal costs.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

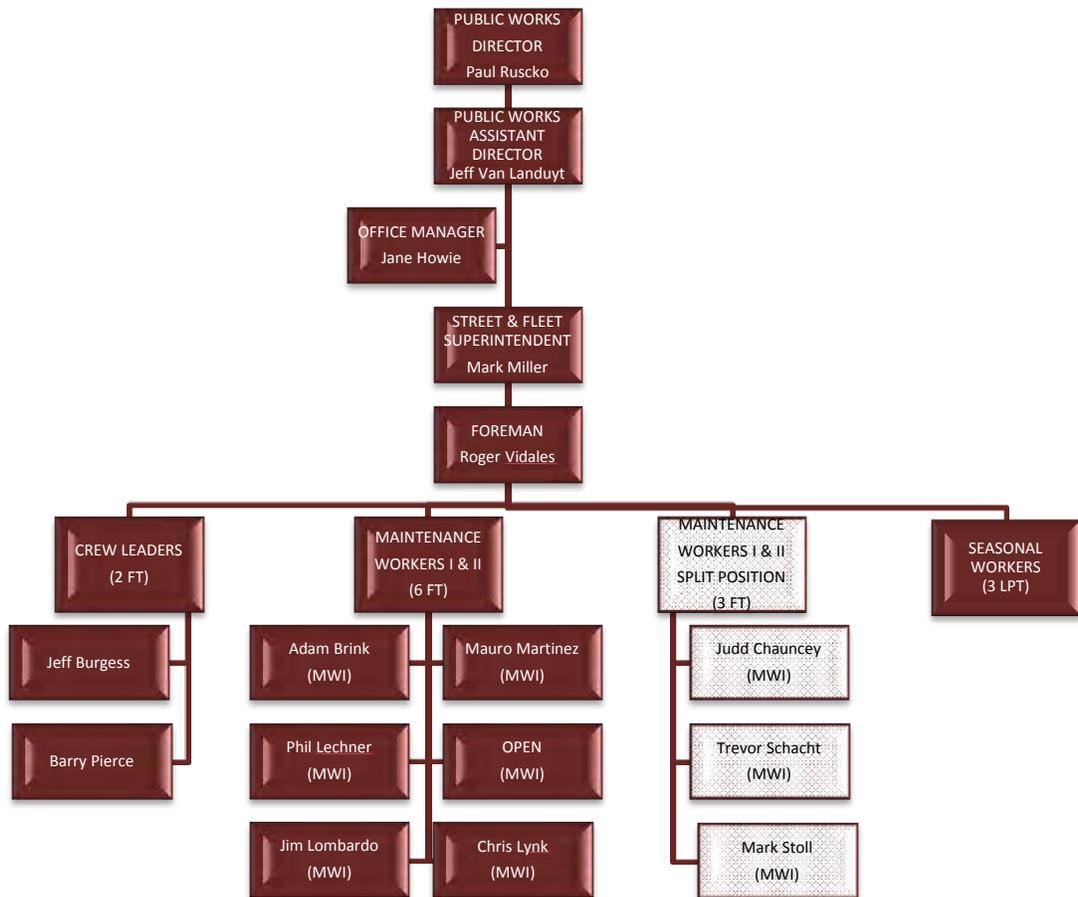
# Streets

## Street Division

The Street Division in the Public Works Department is responsible for approximately 125 centerline miles of streets including patching, street sweeping, maintenance of traffic signs, maintenance of traffic signals, pavement repairs, pavement markings, parking lot maintenance, right-of-way maintenance, and storm sewer maintenance. This division is also responsible for sidewalk repair, leaf collection and snow removal operations.



### STREET DIVISION – ORGANIZATIONAL CHART



<b>STREET DIVISION - PERSONNEL SUMMARY</b>						
<b>POSITION/TITLE</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>+(-)</b>
Street & Fleet Superintendent	1	1	1	1	1	0
Foreman	1	1	1	1	1	0
Crew Leader	4	3	3	2	2	0
Maintenance Worker I & II	5	5	5	6	6	0
Split/Shared Position: Street/Parks <sup>1</sup>	2	3	3	3	3	0
Seasonal Employees (LPT)	1.5	1.5	1.5	1.5	1.5	0
<b>TOTAL FULL TIME</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>TOTAL SPLIT/SHARED (FT)</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>TOTAL SEASONAL LPT (FTE)</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>0</b>

<sup>1</sup>These roles are funded 50% by the Parks Division and 50% by the Street Division.

#### **FY14/15 Accomplishments**

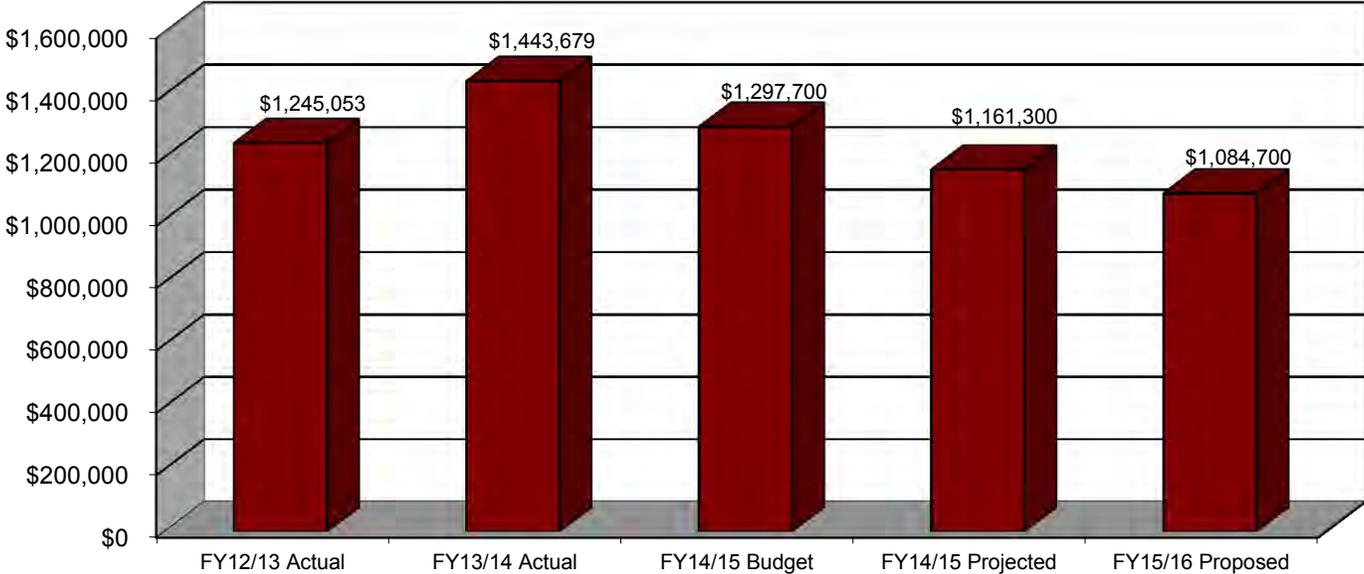
- Removed and replaced 1,500 linear feet of deteriorating and/or hazardous sidewalk.
- Collected 3,780 cubic yards of leaves during our curbside pickup.
- Began using hot mix asphalt to do small-scale roadway patching.
- Removed and rerouted storm sewer on Wanda Lane, repaired roadway and patched with hot mix.
- Replaced worn or missing stop, street name, no parking zone, speed limit, and warning signs.
- Repaired and replaced storm sewer pipes and structures.
- Provided regular cleaning of downtown streets, parking lots, and all City streets using the two street sweepers.
- Provided support services to the first annual Summer in the Park community event.
- Provided snow ice control and removal services. Continued to provide services with overall goal of reducing the amount of salt used and to reduce overtime costs.

#### **FY15/16 Goals and Objectives**

- Respond to service requests from residents, motorists, and pedestrians within 24 hours.
- Provide information to residents in advance, when possible, for construction and maintenance activities.
- Identify and implement management practices to improve service to residents including snow removal, leaf collection, signage maintenance, and pavement maintenance activities.
- Provide labor and equipment to support community events including temporary signage, barricades, sweeping of streets, electrical service, and general cleanup.
- Plan, schedule, and complete regular sweeping of all City streets and public parking lots.
- Complete pavement patching and repairs to provide safe and usable streets within limits of funding.
- Plan, schedule, and oversee annual pavement maintenance contracts including resurfacing and pavement patching programs.
- Identify and replace hazardous sidewalk conditions within limits of funding provided.
- Complete annual curbside leaf collection program for residents.

- Provide regular cleaning and maintenance of City storm sewers necessary to minimize flooding of City right-of-way. Repair storm sewer pipes and storm inlets as needed.
- Allocate and mobilize appropriate response of manpower and equipment necessary to provide reasonable snow removal without incurring unnecessary expenses.
- Provide training and instructions for new employees and backup personnel.
- Continue to evaluate best management practices and new developments for ice control material and snow removal procedures to provide the best service possible at the lowest cost.
- Provide information to the public each year, through a variety of means, regarding snow removal procedures and snow parking regulations.
- Review and understand all federal and state regulations pertaining to the use and placement of all traffic control signage.
- Respond to all requests from residents for signage maintenance and replacement. Notify residents if there will be a delay in completion of the service requests as a result of material availability or other factors.
- Promptly clean or replace signage that has been vandalized with graffiti.
- Identify, schedule, and complete maintenance of pavement marking on all City streets and all public parking lots including oversight of contracted services.
- Continue to provide instructions and set specific performance goals for all Street employees to establish importance of quality customer service.

**BUDGET COMPARISON**



## General Corporate Fund - Street Division

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-06-3-408	Street & Fleet Superintendent	\$ 82,250	\$ 83,594	\$ 87,400	\$ 47,900	\$ 88,900
01-06-3-415	Maintenance	387,856	386,880	430,700	386,000	455,000
01-06-3-431	Temporary Labor	17,524	11,766	13,400	13,500	14,000
01-06-3-445	Overtime	48,139	113,982	95,000	85,000	95,000
	<b>TOTAL SALARIES</b>	<b>\$ 535,769</b>	<b>\$ 596,222</b>	<b>\$ 626,500</b>	<b>\$ 532,400</b>	<b>\$ 652,900</b>
<b>PERSONAL SERVICES</b>						
01-06-4-451	Sick Leave Conversion	\$ 1,616	\$ 1,848	\$ 4,800	\$ 1,900	\$ 2,900
01-06-4-453	Uniforms	7,143	7,269	7,000	7,000	6,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 8,759</b>	<b>\$ 9,117</b>	<b>\$ 11,800</b>	<b>\$ 8,900</b>	<b>\$ 8,900</b>
<b>CONTRACTUAL SERVICES</b>						
01-06-5-543	Equipment Rental	\$ 83,776	\$ 198,422	\$ -	\$ -	\$ -
01-06-5-552	Service to Maintain Equipment	4,121	2,925	5,000	15,500	5,000
01-06-5-553	Service to Maintain Vehicles	9,155	7,294	8,000	12,000	9,500
01-06-5-555	Service to Maintain Pavements	41,702	44,683	50,000	69,000	55,000
01-06-5-557	Service to Maintain Street Lights	20,011	16,956	18,000	11,000	18,000
01-06-5-559	Service to Maintain Traffic Controls	20,235	19,317	-	-	-
01-06-5-560	Service to Maintain Storm Sewers	12,322	40,007	35,000	25,000	35,000
01-06-5-564	Street Lighting	235,958	200,501	250,000	250,000	-
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 427,280</b>	<b>\$ 530,105</b>	<b>\$ 366,000</b>	<b>\$ 382,500</b>	<b>\$ 122,500</b>
<b>COMMODITIES</b>						
01-06-6-602	Gas & Oil	\$ 75,169	\$ 99,978	\$ 75,000	\$ 65,000	\$ 70,000
01-06-6-605	Tools	882	1,214	1,400	1,800	1,400
01-06-6-606	Supplies	2,892	7,634	4,000	6,200	5,000
01-06-6-621	Materials to Maintain Equipment	28,623	36,188	24,000	15,000	24,000
01-06-6-622	Materials to Maintain Vehicles	16,940	31,611	23,000	31,000	25,000
01-06-6-625	Materials to Maintain Storm Sewers	26,008	32,653	36,000	20,000	36,000
01-06-6-627	Materials to Maintain Pavements	63,824	55,412	70,000	50,000	85,000
01-06-6-629	Materials to Maintain Traffic Controls	47,140	31,321	40,000	32,000	40,000
01-06-6-630	Materials to Maintain Street Lights	475	1,540	2,000	500	2,000
	<b>TOTAL COMMODITIES</b>	<b>\$ 261,953</b>	<b>\$ 297,551</b>	<b>\$ 275,400</b>	<b>\$ 221,500</b>	<b>\$ 288,400</b>
<b>CAPITAL OUTLAY</b>						
01-06-7-720	Equipment	\$ 11,292	\$ 10,684	\$ 18,000	\$ 16,000	\$ 12,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 11,292</b>	<b>\$ 10,684</b>	<b>\$ 18,000</b>	<b>\$ 16,000</b>	<b>\$ 12,000</b>
	<b>TOTAL STREET DIVISION</b>	<b>\$ 1,245,053</b>	<b>\$ 1,443,679</b>	<b>\$ 1,297,700</b>	<b>\$ 1,161,300</b>	<b>\$ 1,084,700</b>

## Street Division Line Item Descriptions

### 01-06-3-408 Street & Fleet Superintendent \$ 88,900

FY12/13 Actual:	\$ 82,250	FY13/14 Actual:	\$ 83,594
FY14/15 Budget:	\$ 87,400	FY14/15 Projected:	\$ 47,900
Budget to Proposed	1.7% $\Delta$	Projected to Proposed	85.6% $\Delta$

This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program. This position remained unfilled for part of FY14/15 which accounts for the lower projected amount.

### 01-06-3-415 Maintenance \$ 455,000

FY12/13 Actual:	\$ 387,856	FY13/14 Actual:	\$ 386,880
FY14/15 Budget:	\$ 430,700	FY14/15 Projected:	\$ 386,000
Budget to Proposed	5.6% $\Delta$	Projected to Proposed	17.9% $\Delta$

The FY15/16 budget amount is consistent with the negotiated labor contracts for unionized Public Works positions. The FY14/15 Projected line item reflects some Maintenance Worker positions that were unfilled during the year resulting in a lower cost.

### 01-06-3-431 Temporary Labor \$ 14,000

FY12/13 Actual:	\$ 17,524	FY13/14 Actual:	\$ 11,766
FY14/15 Budget:	\$ 13,400	FY14/15 Projected:	\$ 13,500
Budget to Proposed	4.5% $\Delta$	Projected to Proposed	3.7% $\Delta$

This line item is used for the salaries for the seasonal employees who provide the additional labor that is needed during the height of the summer season. The typical work period for seasonal employees is approximately from mid-May to mid-August for an average of 13 weeks, and no single employee will work more than 1,000 hours during a calendar year.

### 01-06-3-445 Overtime \$ 95,000

FY12/13 Actual:	\$ 48,139	FY13/14 Actual:	\$ 113,982
FY14/15 Budget:	\$ 95,000	FY14/15 Projected:	\$ 85,000
Budget to Proposed	0.0%	Projected to Proposed	11.8% $\Delta$

This line item includes more than just the overtime costs for employees normally paid by the Street Division. In addition to the overtime hours for the employees in this division, overtime costs for time worked by other divisions on Street Division activities, such as snow removal, are charged directly to this line item.

**01-06-4-451 Sick Leave Conversion \$ 2,900**

FY12/13 Actual:	\$ 1,616	FY13/14 Actual:	\$ 1,848
FY14/15 Budget:	\$ 4,800	FY14/15 Projected:	\$ 1,900
Budget to Proposed	-39.6% ▽	Projected to Proposed	52.6% △

The sick leave conversion benefit provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**01-06-4-453 Uniforms \$ 6,000**

FY12/13 Actual:	\$ 7,143	FY13/14 Actual:	\$ 7,269
FY14/15 Budget:	\$ 7,000	FY14/15 Projected:	\$ 7,000
Budget to Proposed	-14.3% ▽	Projected to Proposed	-14.3% ▽

Charges to this line item include the purchase of T-shirts, jackets and coats, rain gear, boots and other items for full-time employees and split-position employees. To save on costs, seasonal employees are not provided uniforms but they are provided Personal Protective Equipment (PPE) based upon the job duties they are asked to perform. Costs for providing PPE to seasonal employees is reflected in this line item.

**01-06-5-543 Equipment Rental \$ 0**

FY12/13 Actual:	\$ 83,776	FY13/14 Actual:	\$ 198,422
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item has been moved to line item # 12-00-5-588 and is now reported within the Motor Fuel Tax Fund.

**01-06-5-552 Service to Maintain Equipment \$ 5,000**

FY12/13 Actual:	\$ 4,121	FY13/14 Actual:	\$ 2,925
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 15,500
Budget to Proposed	0.0%	Projected to Proposed	-67.7% ▽

This line item will be used to pay all costs for outside services needed for the maintenance of equipment assigned to the Street Division. Typical expenses in this line item include outside services for the repair of the backhoe, maintenance of storm sewer cleaning equipment, and maintenance of the paint machine. The increase in FY14/15 is attributable to the replacement of the main pump on the vacuum/jetting truck.

**01-06-5-553 Service to Maintain Vehicles \$ 9,500**

FY12/13 Actual:	\$ 9,155	FY13/14 Actual:	\$ 7,294
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 12,000
Budget to Proposed	18.8% △	Projected to Proposed	-20.8% ▽

This line item will be used to pay all costs for outside services needed for the maintenance of the vehicles assigned to the Street Division. The majority of all vehicle

repair work is completed in-house by the Fleet Maintenance Division employees, but some outside services are necessary each year. Costs will vary from year to year due to unexpected repairs for transmissions, engines, damage repairs, or other outside service.

<b>01-06-5-555 Service to Maintain Pavements</b>				<b>\$ 55,000</b>
FY12/13 Actual:	\$ 41,702	FY13/14 Actual:	\$ 44,683	
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 69,000	
Budget to Proposed	10.0% <span style="color: red;">△</span>	Projected to Proposed	-20.3% <span style="color: green;">▽</span>	

This line item costs are to pay for contractual service to provide asphalt repair and replacement of our roadways.

In FY14/15, crack sealing was funded through this line item in lieu of the MFT budget. Bids received under MFT provisions were rejected and weather conditions would not have been favorable to complete the work if the City had to go back to IDOT for bidding and approval of another contract.

<b>01-06-5-557 Service to Maintain Street Lights</b>				<b>\$ 18,000</b>
FY12/13 Actual:	\$ 20,011	FY13/14 Actual:	\$ 16,956	
FY14/15 Budget:	\$ 18,000	FY14/15 Projected:	\$ 11,000	
Budget to Proposed	0.0%	Projected to Proposed	63.6% <span style="color: red;">△</span>	

The majority of all street lights are owned and maintained by Commonwealth Edison with a monthly fee paid by the City, and those costs are paid within the Street Division budget line item for "Street Lighting." In addition, the City owns (and is responsible for the maintenance of) all street lights in the downtown area, at Woodstock Station, in all public parking lots, and along Illinois Route 120 east of Illinois Route 47. This line item is used to pay for the outside services for the maintenance and repair of the street lights and their associated electrical systems.

<b>01-06-5-559 Service to Maintain Traffic Controls</b>				<b>\$ 0</b>
FY12/13 Actual:	\$ 20,235	FY13/14 Actual:	\$ 19,317	
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0	
Budget to Proposed	N/A	Projected to Proposed	N/A	

This line item has been moved to line item # 12-00-5-559 and is now reported within the Motor Fuel Tax Fund.

<b>01-06-5-560 Service to Maintain Storm Sewers</b>				<b>\$ 35,000</b>
FY12/13 Actual:	\$ 12,322	FY13/14 Actual:	\$ 40,007	
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 25,000	
Budget to Proposed	0.0%	Projected to Proposed	40.0% <span style="color: red;">△</span>	

The majority of the maintenance and repair for storm sewers is completed annually by City employees. This line item accounts for costs to pay for contracted storm sewer repairs as well as for contracted television inspection services.

**01-06-5-564 Street Lighting** **\$ 0**

FY12/13 Actual:	\$ 235,958	FY13/14 Actual:	\$ 200,501
FY14/15 Budget:	\$ 250,000	FY14/15 Projected:	\$ 250,000
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

This line item has been moved to line item # 12-00-5-564 and is now reported within the Motor Fuel Tax Fund.

**01-06-6-602 Gas & Oil** **\$ 70,000**

FY12/13 Actual:	\$ 75,169	FY13/14 Actual:	\$ 99,978
FY14/15 Budget:	\$ 75,000	FY14/15 Projected:	\$ 65,000
Budget to Proposed	-6.7% ▽	Projected to Proposed	7.7% △

This line item includes the Street Division's share of diesel fuel used from the Public Works Center. In addition, a portion of the costs for bulk oil and lubrication products used by the mechanics for routine maintenance and service of vehicles and equipment is charged to this line item.

**01-06-6-605 Tools** **\$ 1,400**

FY12/13 Actual:	\$ 882	FY13/14 Actual:	\$ 1,214
FY14/15 Budget:	\$ 1,400	FY14/15 Projected:	\$ 1,800
Budget to Proposed	0.0%	Projected to Proposed	-22.2% ▽

This line item will be used for the purchase of small hand tools and equipment (less than \$500 per purchase) needed for the Division to complete their daily tasks and services to our residents. Typical annual purchases will include rakes, shovels, brooms, hand tools, power tools, etc.

**01-06-6-606 Supplies** **\$ 5,000**

FY12/13 Actual:	\$ 2,892	FY13/14 Actual:	\$ 7,634
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 6,200
Budget to Proposed	25.0% △	Projected to Proposed	-19.4% ▽

This line item is used to purchase a wide variety of items needed for daily activities. Typical purchases will include employee safety equipment, first aid supplies, fasteners and bolts, lumber, paint, glass cleaner, weed killer, graffiti remover, batteries, tape, oil dry, office materials, etc.

**01-06-6-621 Materials to Maintain Equipment** **\$ 24,000**

FY12/13 Actual:	\$ 28,623	FY13/14 Actual:	\$ 36,188
FY14/15 Budget:	\$ 24,000	FY14/15 Projected:	\$ 15,000
Budget to Proposed	0.0%	Projected to Proposed	60.0% △

This line item will be used to purchase all material, parts, and supplies needed for the maintenance of the equipment assigned to the Street Division. Typical costs will vary from filters, batteries, belts, & hoses to parts to completely rebuild snowplows and salt spreaders. The majority of the expenses within this line item each year are for snowplow parts and material for salt spreaders.

**01-06-6-622 Materials to Maintain Vehicles \$ 25,000**

FY12/13 Actual:	\$ 16,940	FY13/14 Actual:	\$ 31,611
FY14/15 Budget:	\$ 23,000	FY14/15 Projected:	\$ 31,000
Budget to Proposed	8.7% $\Delta$	Projected to Proposed	-19.4% $\nabla$

This line item is used to purchase all material, parts, and supplies for the maintenance of the vehicles assigned to the Street Division. Typical costs will vary from filters, belts, batteries, tires, engine parts, and hoses to parts needed to rebuild an engine or to rebuild a truck.

**01-06-6-625 Materials to Maintain Storm Sewers \$ 36,000**

FY12/13 Actual:	\$ 26,008	FY13/14 Actual:	\$ 32,653
FY14/15 Budget:	\$ 36,000	FY14/15 Projected:	\$ 20,000
Budget to Proposed	0.0%	Projected to Proposed	80.0% $\Delta$

This line item is used for the purchase of all material and supplies needed for the repair and maintenance of the City's storm sewer system. Typical charges will include sewer pipe, culverts, manhole block, castings, mortar, and material for the reconstruction of several storm sewer intakes each year.

**01-06-6-627 Materials to Maintain Pavements \$ 85,000**

FY12/13 Actual:	\$ 63,824	FY13/14 Actual:	\$ 55,412
FY14/15 Budget:	\$ 70,000	FY14/15 Projected:	\$ 50,000
Budget to Proposed	21.4% $\Delta$	Projected to Proposed	70.0% $\Delta$

This line item is used for the purchase of materials utilized by City employees for the maintenance of the approximately 125 centerline miles of streets. The largest expense within this line item is for patching materials (both hot and cold asphalt) used by City employees. In FY15/16, the City Administration proposes to include the cost of deteriorated/hazardous sidewalk replacement in this account instead of within the General – CIP Fund.

**01-06-6-629 Materials to Maintain Traffic Controls \$ 40,000**

FY12/13 Actual:	\$ 47,140	FY13/14 Actual:	\$ 31,321
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 32,000
Budget to Proposed	0.0%	Projected to Proposed	25.0% $\Delta$

This line item is used for the purchase of all signage material including special signs, street name signs, regulatory traffic signs, barricades, sign posts, and hardware as well as the purchase of traffic paint for pavement marking.

<b>01-06-6-630 Materials to Maintain Street Lights</b>	<b>\$ 2,000</b>
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FY12/13 Actual:	\$ 475	FY13/14 Actual:	\$ 1,540
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	300.0% $\Delta$

This line item is used for the purchase of all repair and maintenance items needed for the street lights owned by the City. Typical charges include bulbs, lenses, fixtures, shields, ballasts, photocells, wiring, etc.

<b>01-06-7-720 Equipment</b>	<b>\$ 12,000</b>
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FY12/13 Actual:	\$ 11,292	FY13/14 Actual:	\$ 10,684
FY14/15 Budget:	\$ 18,000	FY14/15 Projected:	\$ 16,000
Budget to Proposed	-33.3% $\nabla$	Projected to Proposed	-25.0% $\nabla$

One of the most prominent services provided by the Street Division is snow removal, and the City must replace that equipment on a regular basis to meet the expectations of our residents.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

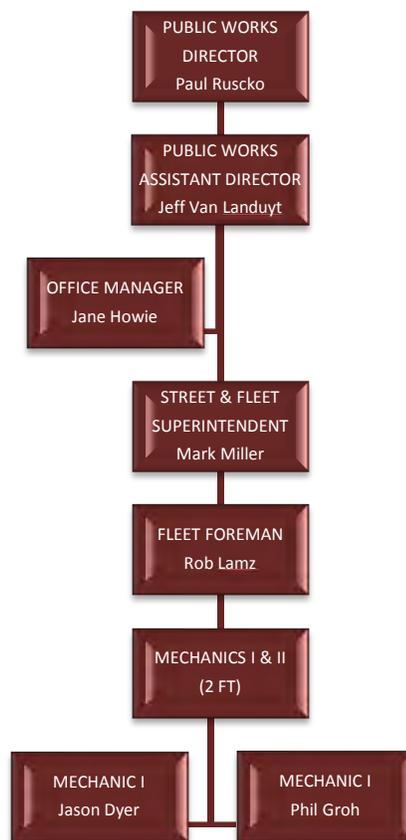
# **Fleet Maintenance**

## Fleet Maintenance Division

The Fleet Maintenance Division of the Department of Public Works provides the staff and facilities to service the entire fleet of vehicles and equipment owned by the City (Police, Public Works, Opera House, Recreation, and Building & Zoning). This includes the City’s fleet of 76 vehicles, 57 pieces of major equipment, and numerous pieces of minor equipment.



### FLEET MAINTENANCE DIVISION – ORGANIZATIONAL CHART



FLEET MAINTENANCE DIVISION - PERSONNEL SUMMARY						
POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Street & Fleet Superintendent <sup>1</sup>	1	1	1	1	1	0
Fleet Foreman	0	0	0	1	1	0
Mechanic	2	2	2	2	2	0
<b>TOTAL FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>0</b>

<sup>1</sup>Street & Fleet Superintendent as of FY14/15, previously Fleet Supervisor title. This position is funded 100% by the Street Division.

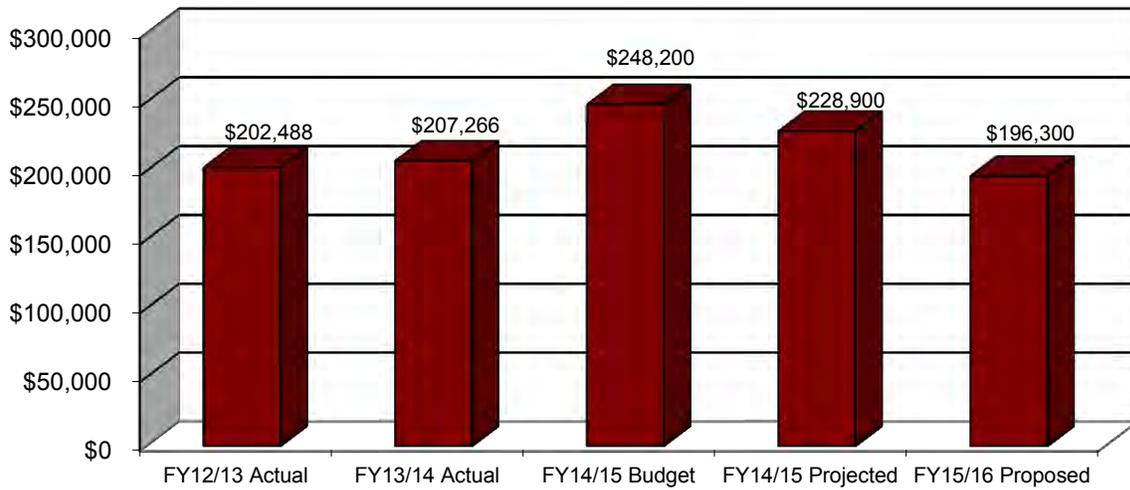
### **FY14/15 Accomplishments**

- Reorganized the Fleet Maintenance division, including the consolidation of the Superintendent position and the creation of a Foreman position.
- Purchased and installed a new 30,000-pound four-post vehicle lift in order to service all duty classes of vehicles and equipment that the City utilizes.
- Oversaw the installation of a new fuel pump delivery system.
- Reviewed condition of City's vehicles and equipment and provided recommendations for replacement schedules that were included within the five-year Capital Improvement Program. This annual review evaluates the overall condition and maintenance cost of vehicles and equipment to determine replacement schedules instead of solely relying on a fixed-time replacement cycle.
- Planned, scheduled, and completed annual service and preparation of seasonal equipment to ensure that the equipment was ready and in good working order to provide services to residents. This included seasonal inspection and preparation of mowing equipment, roadside mowers, street sweepers, leaf collection equipment, and snow removal equipment.
- Calibrated all snow removal vehicle salt and liquid spreader controls before the start of the season and instructed employees on the proper use and data retrieval after use.

### **FY15/16 Goals and Objectives**

- Respond to requests for vehicle/equipment service and repair received from all City departments.
- Plan, schedule, and complete services based on priority and need of the various departments and importance to the City's operations.
- Keep appropriate department informed regarding status of repairs and expected completion time and provide appropriate department with information of work completed once the vehicle/equipment is ready to be returned to service.
- Assess the condition of all vehicles and promptly notify appropriate department if the vehicle or equipment is considered to be unsafe for use.
- Plan, schedule, and complete all routine preventative maintenance on all vehicles and equipment to protect the City's significant investment in the fleet.
- Set work schedules and maintenance schedules to minimize the amount of down time for vehicle and equipment during repairs.
- Follow standard quality control practices to better ensure that work is done completely the first time and to improve the reliability of vehicles and equipment used by all departments.
- Identify vehicles and equipment that should be replaced based on frequency of repairs, cost to repair and maintain, reliability for use, and safety.
- Evaluate and assess every vehicle and equipment to be replaced to determine if it can be used by other City departments or for other functions.
- Identify and schedule training for mechanics for changes in manufacturers' systems and current model year information.
- Complete training of mechanics for the service and maintenance for all new vehicles and equipment purchased by the City.
- Assist with in-house training of Public Works employees for proper and safe use of vehicles and equipment.

## BUDGET COMPARISON



### DEPARTMENT OF PUBLIC WORKS/FLEET MAINTENANCE DIVISION FY15/16 SCHEDULE OF VEHICLES & EQUIPMENT

The following table provides a summary of the City’s current inventory of vehicles and major equipment.

DEPARTMENT	# OF VEHICLES	# OF PIECES OF EQUIPMENT	TOTAL
Fleet Maintenance	2*	1	3
Building & Zoning	3*	0	3
Finance/City Hall	0	0	0
Opera House	1	0	1
Parks	8	23	31
Police	20	6	26
Public Works Administration	2*	0	2
Recreation	2*	0	2
Streets	23	15**	38
Sewer & Water Maintenance	10*	7	17
Water Treatment	2	1	3
Wastewater Treatment	3*	4	7
<b>TOTALS</b>	<b>76*</b>	<b>57**</b>	<b>133</b>

\*Includes the re-use of former Police vehicles.

\*\* Includes the re-use of equipment previously used by other divisions.

**General Corporate Fund - Fleet Maintenance Division**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-07-3-408	Supervisor	\$ 76,354	\$ 78,264	\$ 112,800	\$ 58,100	\$ -
01-07-3-415	Maintenance	86,931	90,721	95,200	119,900	152,700
01-07-3-445	Overtime	8	33	100	2,200	100
	<b>TOTAL SALARIES</b>	<b>\$ 163,293</b>	<b>\$ 169,018</b>	<b>\$ 208,100</b>	<b>\$ 180,200</b>	<b>\$ 152,800</b>
<b>PERSONAL SERVICES</b>						
01-07-4-451	Sick Leave Conversion	\$ 262	\$ 331	\$ 1,200	\$ -	\$ 900
01-07-4-453	Uniforms	2,004	2,016	2,100	2,200	2,100
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,266</b>	<b>\$ 2,347</b>	<b>\$ 3,300</b>	<b>\$ 2,200</b>	<b>\$ 3,000</b>
<b>CONTRACTUAL SERVICES</b>						
01-07-5-550	Service to Maintain Buildings	\$ 21,356	\$ 20,134	\$ 18,200	\$ 18,900	\$ 20,000
01-07-5-552	Service to Maintain Equipment	2,676	963	2,500	1,000	2,500
01-07-5-553	Service to Maintain Vehicles	-	-	200	8,000	200
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 24,032</b>	<b>\$ 21,097</b>	<b>\$ 20,900</b>	<b>\$ 27,900</b>	<b>\$ 22,700</b>
<b>COMMODITIES</b>						
01-07-6-602	Gas & Oil	\$ 380	\$ 800	\$ 800	\$ 400	\$ 600
01-07-6-605	Tools	1,914	1,515	2,000	2,000	3,000
01-07-6-606	Supplies	3,028	3,243	3,200	5,300	3,500
01-07-6-613	Water & Sewer	894	935	900	900	1,000
01-07-6-620	Materials to Maintain Buildings	1,501	3,018	3,000	4,000	3,000
01-07-6-621	Materials to Maintain Equipment	745	1,151	1,200	1,200	1,200
01-07-6-622	Materials to Maintain Vehicles	266	90	300	300	500
	<b>TOTAL COMMODITIES</b>	<b>\$ 8,728</b>	<b>\$ 10,752</b>	<b>\$ 11,400</b>	<b>\$ 14,100</b>	<b>\$ 12,800</b>
<b>CAPITAL OUTLAY</b>						
01-07-7-720	Equipment	\$ 4,169	\$ 4,052	\$ 4,500	\$ 4,500	\$ 5,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 4,169</b>	<b>\$ 4,052</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 5,000</b>
	<b>TOTAL FLEET MAINTENANCE EXPENSES</b>	<b>\$ 202,488</b>	<b>\$ 207,266</b>	<b>\$ 248,200</b>	<b>\$ 228,900</b>	<b>\$ 196,300</b>

**Fleet Maintenance Division Line Item Descriptions**

<b>01-07-3-408 Supervisor</b>		<b>\$ 0</b>	
FY12/13 Actual:	\$ 76,354	FY13/14 Actual:	\$ 78,264
FY14/15 Budget:	\$ 112,800	FY14/15 Projected:	\$ 58,100
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

This position remained unfilled for the majority of the fiscal year, which resulted in the projected amount falling below the FY14/15 authorized budget. The salary for this position will be incorporated solely within the Street Division’s budget in FY15/16.

**01-07-3-415 Maintenance \$ 152,700**

FY12/13 Actual:	\$ 86,931	FY13/14 Actual:	\$ 90,721
FY14/15 Budget:	\$ 95,000	FY14/15 Projected:	\$ 119,900
Budget to Proposed	60.4% <span style="color: red;">△</span>	Projected to Proposed	27.4% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the negotiated labor contracts for unionized Public Works positions. This line item includes the salaries for the Fleet Foreman and two Mechanics. In FY14/15, the supervisor position was reorganized replaced with a foreman position.

**01-07-3-445 Overtime \$ 100**

FY12/13 Actual:	\$ 8	FY13/14 Actual:	\$ 33
FY14/15 Budget:	\$ 100	FY15/16 Projected:	\$ 2,200
Budget to Proposed	0.0%	Projected to Proposed	95.5% <span style="color: green;">▽</span>

This line item is to be used only for the overtime cost associated with the maintenance and repair work performed by the division. Overtime worked when performing other duties (i.e. snow removal, leaf collection, park maintenance, and water main breaks) is charged to the appropriate division. In FY14/15 additional overtime was incurred while the division operated with 1 less employee.

**01-07-4-451 Sick Leave Conversion \$ 900**

FY12/13 Actual:	\$ 262	FY13/14 Actual:	\$ 331
FY14/15 Budget:	\$ 1,200	FY14/15 Projected:	\$ 0
Budget to Proposed	-25.0% <span style="color: green;">▽</span>	Projected to Proposed	N/A

The sick leave conversion benefit provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**01-07-4-453 Uniforms \$ 2,100**

FY12/13 Actual:	\$ 2,004	FY13/14 Actual:	\$ 2,016
FY14/15 Budget:	\$ 2,100	FY14/15 Projected:	\$ 2,200
Budget to Proposed	0.0%	Projected to Proposed	-4.5% <span style="color: green;">▽</span>

Charges to this line item include contract cost for weekly uniform service and a small amount for the purchase of a limited number of T-shirts, jackets, coats and other clothing items for three full time employees.

**01-07-5-550 Service to Maintain Buildings \$ 20,000**

FY12/13 Actual:	\$ 21,356	FY13/14 Actual:	\$ 20,134
FY14/15 Budget:	\$ 18,200	FY14/15 Projected:	\$ 18,900
Budget to Proposed	9.9% <span style="color: red;">△</span>	Projected to Proposed	5.8% <span style="color: red;">△</span>

This line item is to fund any outside contract services needed for the maintenance of the Public Works facilities and grounds at 326 Washington Street. The construction of the new facility will be postponed indefinitely, and as a result, expenses in this line item to maintain the current Public Works buildings and grounds have increased when

compared to previous years. However, that increase is appropriate when compared to the extremely high cost of constructing a new facility.

<b>01-07-5-552 Service to Maintain Equipment</b>				<b>\$ 2,500</b>
FY12/13 Actual:	\$ 2,676	FY13/14 Actual:	\$ 963	
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 1,000	
Budget to Proposed	0.0%	Projected to Proposed	150.0% <span style="color: red;">△</span>	

This line item is used to pay the cost of service and repair of the equipment in the mechanics shop. Items covered include lift hoists, tire changer, lubrication system, scope, welders, etc., as well as preventive maintenance services of parts washers, power washer, and fuel pump repairs.

<b>01-07-5-553 Service to Maintain Vehicles</b>				<b>\$ 200</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	
FY14/15 Budget:	\$ 200	FY13/14 Projected:	\$ 8,000	
Budget to Proposed	0.0%	Projected to Proposed	-97.5% <span style="color: green;">▽</span>	

This line item is used for outside service and repair costs on two vehicles for the division which includes one pickup truck and a decommissioned police car. In FY14/15 a majority of the police car conversions had to be outsourced as the division operated with 1 less employee and could not take on this sizeable task.

<b>01-07-6-602 Gas and Oil</b>				<b>\$ 600</b>
FY12/13 Actual:	\$ 380	FY13/14 Actual:	\$ 800	
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 400	
Budget to Proposed	-25.0% <span style="color: green;">▽</span>	Projected to Proposed	50.0% <span style="color: red;">△</span>	

This line item includes fuel charges for two vehicles in this division as well as LP fuel for the fork lift used at the Public Works facility.

<b>01-07-6-605 Tools</b>				<b>\$ 3,000</b>
FY12/13 Actual:	\$ 1,914	FY13/14 Actual:	\$ 1,515	
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 2,000	
Budget to Proposed	50.0% <span style="color: red;">△</span>	Projected to Proposed	50.0% <span style="color: red;">△</span>	

This line item is to be used for the purchase of hand tools and small power tools essential for the maintenance of the City's fleet with a value less than \$500 per item. This includes wrenches, hand tools, power wrenches, small testing/diagnostic tools, etc. For budgeting purposes, tools with a value greater than \$500 per item are included within the "Equipment" line item in this budget.

<b>01-07-6-606 Supplies</b>				<b>\$ 3,500</b>
FY12/13 Actual:	\$ 3,028	FY13/14 Actual:	\$ 3,243	
FY14/15 Budget:	\$ 3,200	FY14/15 Projected:	\$ 5,300	
Budget to Proposed	9.4% <span style="color: red;">△</span>	Projected to Proposed	-34.0% <span style="color: green;">▽</span>	

Purchases charged to this line item include supplies used by the mechanics for the

daily work as well as general building supplies used at the Public Works facility.

01-07-6-613 Water and Sewer		\$ 1,000	
FY12/13 Actual:	\$ 894	FY13/14 Actual:	\$ 935
FY14/15 Budget:	\$ 900	FY14/15 Projected:	\$ 900
Budget to Proposed	11.1% $\Delta$	Projected to Proposed	11.1% $\Delta$

Since the Sewer & Water Fund is, by law, a separate fund of the City, the General Corporate activities pay sewer and water fees. Just like every other water and sewer customer, the Fleet Maintenance Division makes a payment to the City's Utility Fund based on metered usage.

01-07-6-620 Materials to Maintain Building		\$ 3,000	
FY12/13 Actual:	\$ 1,501	FY13/14 Actual:	\$ 3,018
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	0.0%	Projected to Proposed	-25.0% $\nabla$

This line item is used for the purchase of material and repair parts for work to be performed by City employees.

01-07-6-621 Materials to Maintain Equipment		\$ 1,200	
FY12/13 Actual:	\$ 745	FY13/14 Actual:	\$ 1,151
FY14/15 Budget:	\$ 1,200	FY14/15 Projected:	\$ 1,200
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item will be used for the purchase of material for the in-house repair of the shop equipment. This includes the lifts, power wash equipment, welders, drills, saws, air tools, etc.

01-07-6-622 Materials to Maintain Vehicles		\$ 500	
FY12/13 Actual:	\$ 266	FY13/14 Actual:	\$ 90
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 300
Budget to Proposed	66.7% $\Delta$	Projected to Proposed	66.7% $\Delta$

This is used to purchase normal maintenance/service items such as filters, belts, hoses, tires, brakes, etc. for the two vehicles in this division.

01-07-7-720 Equipment		\$ 5,000	
FY12/13 Actual:	\$ 4,169	FY13/14 Actual:	\$ 4,052
FY14/15 Budget:	\$ 4,500	FY14/15 Projected:	\$ 4,500
Budget to Proposed	11.1% $\Delta$	Projected to Proposed	11.1% $\Delta$

All of these costs are related to annual fees for software and the purchase of software that is needed by the employees to diagnose vehicles and to collect information from onboard computers for maintenance and repairs.



THE CITY OF  
**WOODSTOCK**  
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Annual Budget  
FY 15/16

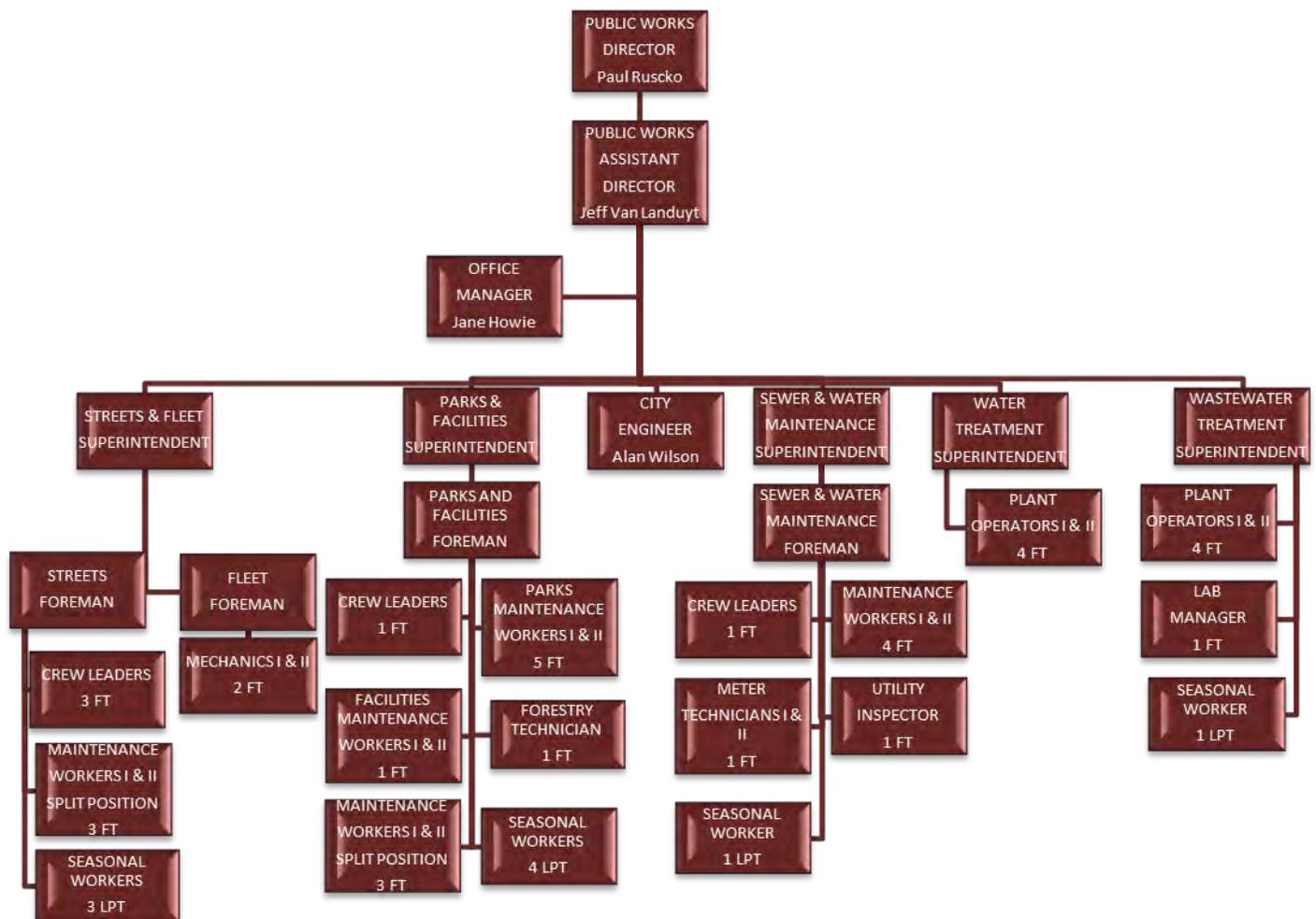
# **DPW Administration**

## Public Works Administration Division

This division and budget provide for the costs to staff and operate the Public Works office, administrative and management assistance to the six (6) Public Works operating divisions, training and support for all Public Works employees, administration of capital improvements, and engineering services. Consequently, many of the activities and costs included within this budget involve all Public Works employees across all divisions of the Department of Public Works. In addition, Public Works Administration staff members are the first point of contact when residents and businesses contact the Public Works Department.



### PUBLIC WORKS ADMINISTRATION DIVISION – ORGANIZATIONAL CHART



<b>PUBLIC WORKS ADMINISTRATION DIVISION – PERSONNEL SUMMARY</b>						
<b>POSITION/TITLE</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>+(-)</b>
Director	1	1	1	1	1	0
Assistant Director	1	1	1	1	1	0
City Engineer	1	1	1	1	1	0
Office Manager	1	1	1	1	1	0
<b>TOTAL FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

**FY14/15 Accomplishments**

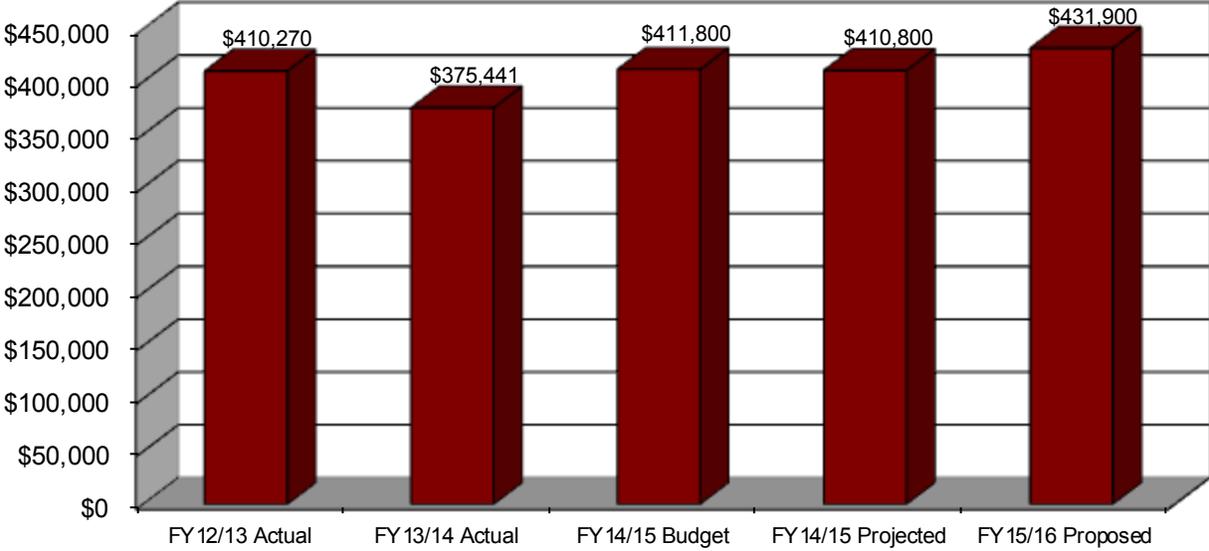
- Provided oversight on all capital improvement projects including street resurfacing, crack sealing, pavement marking, Downtown brick pavement maintenance, Safe Routes to School sidewalk construction, TIF District hazardous sidewalk improvements, and storm sewer improvements.
- Participated in the planning and successful execution of the City’s first annual Summer in the Park community event.
- Procured major pieces of equipment including a street sweeper, a leaf collection machine, a four-post vehicle lift, a fuel dispenser system and two front-mount mowers.
- Administered the residential overhead sewer/backflow preventer cost reimbursement program to further reduce the potential for residential sanitary sewer basement back-ups.
- Coordinated the volunteer efforts and construction of the Peace Park and Paths project at Dick Tracy Way Park.
- Designed and oversaw construction of drainage improvements in the vicinity of Wanda Lane in order to address long standing drainage-related complaints from area businesses.
- Obtained authorization for temporary parking restrictions for community events.
- Coordinated Public Works’ resources needed to support and help make countless community events successful.
- Developed the City’s first Complete Streets Policy.
- Oversaw the right-of-way opening permit process.
- Managed the annual mosquito abatement program.
- Secured the Downtown snow removal contracted services.
- Determined right-of-way conflicts and underground barriers to assist with developing the final path for the fiber project.

**FY15/16 Goals and Objectives**

- Continue to identify and evaluate new ways to provide essential services in the most cost-effective manner possible.
- Provide support to IDOT, as needed, on the reconstruction of U.S. Route 14 and the design of the IL Route 47 improvement projects.
- Finalize and implement a five-year pavement resurfacing and maintenance plan.
- Provide oversight on all capital improvement projects to ensure proper management and use of our limited financial resources.
- Oversee the design and obtain IDOT approval for the City’s next Safe Routes to School project.
- Increase staff’s focus on attention to detail and the appearance of the public rights-of-way, park land, and City-owned grounds.

- Implement a systematic and sustainable storm sewer cleaning and maintenance program.
- Participate in the planning and execution of the City’s second annual Summer in the Park community event.
- Obtain authorization for temporary parking restrictions and coordinate Public Works’ resources needed to support and help make countless community events successful.
- Continue to coordinate volunteer efforts and construction of the labyrinth and parking lot portion of the Peace Park and Paths project at Dick Tracy Way Park.
- Provide funding for specialized training and educational seminars specific to street, fleet, park, facility, and General Fund operations to develop a qualified staff with specialized skills.
- Begin to identify any easement and/or right-of-way conflicts along Route 47 and take the appropriate steps to remedy in order to avoid unnecessary costs when City-owned utilities have to be relocated when the roadway is widened.

**BUDGET COMPARISON**



**General Corporate Fund - Public Works Administration Department**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-08-3-402	Public Works Director	\$ 132,617	\$ 79,569	\$ 115,000	\$ 114,800	\$ 120,200
01-08-3-403	Assistant Public Works Director	103,097	106,530	109,100	108,900	114,400
01-08-3-404	City Engineer	87,237	89,420	93,100	92,600	96,900
01-08-3-406	Office Manager	53,997	49,650	52,000	51,900	54,300
	<b>TOTAL SALARIES</b>	<b>\$ 376,948</b>	<b>\$ 325,169</b>	<b>\$ 369,200</b>	<b>\$ 368,200</b>	<b>\$ 385,800</b>
<b>PERSONAL SERVICES</b>						
01-08-4-451	Sick Leave Conversion	\$ 1,156	\$ 1,423	\$ 4,700	\$ 3,900	\$ 4,900
01-08-4-452	Travel & Training	2,081	1,328	2,500	4,000	4,000
01-08-4-453	Uniforms	48	-	200	100	200
01-08-4-454	Dues & Subscriptions	1,516	1,981	2,000	1,900	2,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 4,801</b>	<b>\$ 4,732</b>	<b>\$ 9,400</b>	<b>\$ 9,900</b>	<b>\$ 11,100</b>
<b>CONTRACTUAL SERVICES</b>						
01-08-5-501	Communications	\$ 15,111	\$ 14,313	\$ 18,300	\$ 17,300	\$ 17,500
01-08-5-502	Legal Expenses	1,125	2,365	500	4,000	2,500
01-08-5-503	Engineering Services	4,891	22,903	4,000	2,000	4,000
01-08-5-537	Printing Services	1,003	554	500	200	500
01-08-5-538	IEPA MS4 Permit Fees	-	-	-	1,000	1,000
01-08-5-552	Service to Maintain Equipment	774	-	1,000	800	1,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 22,904</b>	<b>\$ 40,135</b>	<b>\$ 24,300</b>	<b>\$ 25,300</b>	<b>\$ 26,500</b>
<b>COMMODITIES</b>						
01-08-6-601	Postage	\$ 885	\$ 919	\$ 1,100	\$ 1,000	\$ 1,100
01-08-6-602	Gasoline & Oil	547	816	1,000	900	900
01-08-6-606	Supplies	3,416	3,093	4,000	3,500	4,000
01-08-6-622	Materials to Maintain Vehicles	769	-	300	1,000	500
	<b>TOTAL COMMODITIES</b>	<b>\$ 5,617</b>	<b>\$ 4,828</b>	<b>\$ 6,400</b>	<b>\$ 6,400</b>	<b>\$ 6,500</b>
<b>CAPITAL OUTLAY</b>						
01-08-7-720	Equipment	\$ -	\$ 577	\$ 2,500	\$ 1,000	\$ 2,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 577</b>	<b>\$ 2,500</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>
	<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>	<b>\$ 410,270</b>	<b>\$ 375,441</b>	<b>\$ 411,800</b>	<b>\$ 410,800</b>	<b>\$ 431,900</b>

## Public Works Administration Division Line Item Descriptions

### 01-08-3-402 Public Works Director \$ 120,200

FY12/13 Actual:	\$ 132,617	FY13/14 Actual:	\$ 79,569
FY14/15 Budget:	\$ 115,000	FY14/15 Projected:	\$ 114,800
Budget to Proposed	4.5% <span style="color: red;">△</span>	Projected to Proposed	4.7% <span style="color: red;">△</span>

This line item funds the salary for the Public Works Director. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program. The notable decrease in FY13/14 is due to the fact that the position remained vacant for a portion of that fiscal year.

### 01-08-3-403 Assistant Public Works Director \$ 114,400

FY12/13 Actual:	\$ 103,097	FY13/14 Actual:	\$ 106,530
FY14/15 Budget:	\$ 109,100	FY14/15 Projected:	\$ 108,900
Budget to Proposed	4.9% <span style="color: red;">△</span>	Projected to Proposed	5.1% <span style="color: red;">△</span>

This line item funds the salary for the Assistant Public Works Director. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-08-3-404 City Engineer \$ 96,900

FY12/13 Actual:	\$ 87,237	FY13/14 Actual:	\$ 89,420
FY14/15 Budget:	\$ 93,100	FY14/15 Projected:	\$ 92,600
Budget to Proposed	4.1% <span style="color: red;">△</span>	Projected to Proposed	4.6% <span style="color: red;">△</span>

This line item funds the salary for the City Engineer. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-08-3-406 Office Manager \$ 54,300

FY12/13 Actual:	\$ 53,997	FY13/14 Actual:	\$ 49,650
FY14/15 Budget:	\$ 52,000	FY14/15 Projected:	\$ 51,900
Budget to Proposed	4.4% <span style="color: red;">△</span>	Projected to Proposed	4.6% <span style="color: red;">△</span>

This line item funds the salary for the Public Works Office Manager. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

**01-08-4-451 Sick Leave Conversion \$ 4,900**

FY12/13 Actual:	\$ 1,156	FY13/14 Actual:	\$ 1,423
FY14/15 Budget:	\$ 4,700	FY14/15 Projected:	\$ 3,900
Budget to Proposed	4.3% <span style="color: red;">△</span>	Projected to Proposed	25.6% <span style="color: red;">△</span>

The sick leave conversion benefit provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**01-08-4-452 Travel & Training \$ 4,000**

FY12/13 Actual:	\$ 2,081	FY13/14 Actual:	\$ 1,328
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 4,000
Budget to Proposed	60.0% <span style="color: red;">△</span>	Projected to Proposed	0.0%

Costs for travel and training for all General Corporate Public Works divisions are centralized in this budget. Therefore, no training costs are included in the individual divisions' budgets, and this line item includes training for all Public Works employees in the General Fund divisions which include Public Works Administration, Streets, Parks, and Fleet Maintenance.

This expense increased in FY14/15 to fund the agreed upon coursework required in the merit-based promotion provision of the new collective bargaining agreement.

**01-08-4-453 Uniforms \$ 200**

FY12/13 Actual:	\$ 48	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 100
Budget to Proposed	0.0%	Projected to Proposed	100.0% <span style="color: red;">△</span>

Charges to this line item are for uniform items needed for the Administration staff, which can include safety vests, rain coats, gloves, and shirts. Even though the employees in Administration are considered primarily as "office staff," they are also required to go out in all weather conditions to evaluate problems and requests from residents.

**01-08-4-454 Dues & Subscriptions \$ 2,000**

FY12/13 Actual:	\$ 1,516	FY13/14 Actual:	\$ 1,981
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 1,900
Budget to Proposed	0.0%	Projected to Proposed	5.3% <span style="color: red;">△</span>

All costs for dues, subscriptions, and reference materials for all General Corporate Public Works divisions are centralized in this budget. Typical annual expenses include membership dues in American Public Works Association, Illinois Parks and Recreation Association, and International Society of Arboriculture. Costs are also incurred for engineering license fees and CDL license fees for employees.

**01-08-5-501 Communications \$ 17,500**

FY12/13 Actual:	\$ 15,111	FY13/14 Actual:	\$ 14,313
FY14/15 Budget:	\$ 18,300	FY14/15 Projected:	\$ 17,300
Budget to Proposed	-4.4% ▽	Projected to Proposed	1.2% △

All costs related to the maintenance and replacement of phones and phone usage costs for the Public Works Facility are charged to this line item, as well as the monthly cellphone service charges for all General Corporate Public Works divisions.

**01-08-5-502 Legal Expenses \$ 2,500**

FY12/13 Actual:	\$ 1,125	FY13/14 Actual:	\$ 2,365
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 4,000
Budget to Proposed	400.0% △	Projected to Proposed	-37.5% ▽

This line item is used to pay legal fees directly attributable to General Corporate Public Works division activities. Legal services may be required for claims submitted by property owners for encroachment issues, documentation of easements, and verification of rights-of-way.

**01-08-5-503 Engineering Services \$ 4,000**

FY12/13 Actual:	\$ 4,891	FY13/14 Actual:	\$ 22,903
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	100.0% △

This line item is to be used for the payment of engineering fees for general services relating to Public Works general administration responsibilities. This includes, but is not limited to, traffic studies, general engineering support, property surveys, map preparation, and engineering exhibits.

**01-08-5-537 Printing Services \$500**

FY12/13 Actual:	\$1,003	FY13/14 Actual:	\$554
FY14/15 Budget:	\$500	FY14/15 Projected:	\$200
Budget to Proposed	0.0%	Projected to Proposed	150.0% △

This includes charges for copying large plans for developers and contractors, printing and copying presentation materials and exhibits, and printing base maps.

**01-08-5-538 IEPA MS4 Permit Fees \$ 1,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 1,000
Budget to Proposed	N/A	Projected to Proposed	0.0%

This line item funds the annual fee that the State of Illinois charges for the Municipal Separate Storm Sewer System (MS4) permit issued by the Illinois Environmental Protection Agency.

**01-08-5-552 Service to Maintain Equipment \$ 1,000**

FY12/13 Actual:	\$ 774	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 800
Budget to Proposed	0.0%	Projected to Proposed	25.0% $\Delta$

This includes maintenance on the copy machine, large format copy machine, and the two vehicles assigned to the Public Works Administration division.

**01-08-6-601 Postage \$ 1,100**

FY12/13 Actual:	\$ 885	FY13/14 Actual:	\$ 919
FY14/15 Budget:	\$ 1,100	FY14/15 Projected:	\$ 1,000
Budget to Proposed	0.0%	Projected to Proposed	10.0% $\Delta$

This line item pays for all costs associated with mailings which are necessary to accomplish the day-to-day functions of all the General Corporate Public Works divisions.

**01-08-6-602 Gasoline & Oil \$ 900**

FY12/13 Actual:	\$ 547	FY13/14 Actual:	\$ 816
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 900
Budget to Proposed	-10.0% $\nabla$	Projected to Proposed	0.0%

Charges to this line item are for the gasoline and oil used in the two vehicles assigned to Public Works Administration.

**01-08-6-606 Supplies \$ 4,000**

FY12/13 Actual:	\$ 3,416	FY13/14 Actual:	\$ 3,093
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 3,500
Budget to Proposed	0.0%	Projected to Proposed	14.3% $\Delta$

Typical charges include general office supplies used by this office such as paper, pens, notebooks, binders, file folders, computer supplies, etc. Additional expenditures incurred within this line item are for the purchase of supplies for the celebration of National Public Works week.

**01-08-6-622 Material to Maintain Vehicles \$ 500**

FY12/13 Actual:	\$ 769	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 1,000
Budget to Proposed	66.7% $\Delta$	Projected to Proposed	-50.0% $\nabla$

This line item is used for the purchase of material and repair parts needed for the maintenance of the two vehicles used by this division.

01-08-7-720 Equipment \$ 2,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 577
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 1,000
Budget to Proposed	-20.0% ▽	Projected to Proposed	100.0% △

This line item is used for the purchase of replacement office equipment and furniture.



THE CITY OF  
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# Recreation

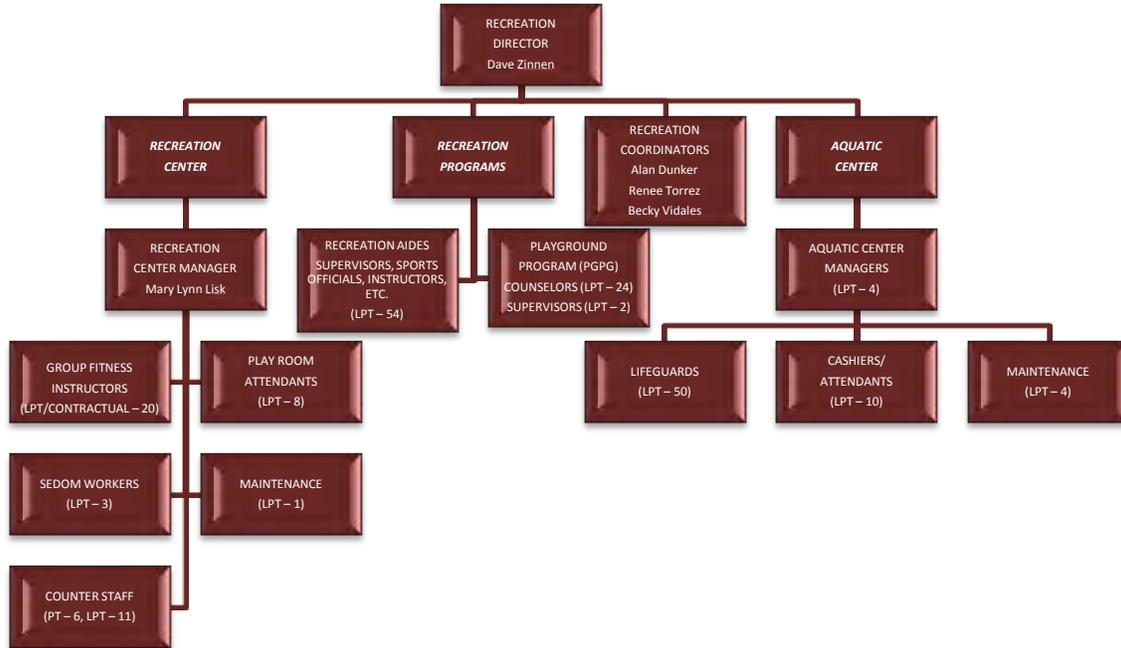
## Recreation Department

The primary goal of the Recreation Department is to provide recreation programs, youth and adult leagues, tournaments, special events, and leisure/fitness opportunities for the public that are of the highest quality, and to service as diverse a population as possible at the lowest reasonable cost.



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### RECREATION DEPARTMENT – ORGANIZATIONAL CHART



### RECREATION DEPARTMENT – PERSONNEL SUMMARY

POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Recreation Director	1	1	1	1	1	0
Program Coordinator	2	2	2	2	2	0
Recreation Center Manager <sup>1</sup>	1	1	1	1	1	0
Counter Staff – PT <sup>1</sup>	2.5	2.5	2.5	3	3	0
Counter Staff – LPT <sup>1</sup>	6	6	6	5.5	5.5	0
Rec Aides/PGPG Staff - LPT	40	40	40	40	40	0
<b>TOTAL FULL TIME</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>TOTAL PART TIME (FTE)</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>TOTAL LPT (FTE)</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>45.5</b>	<b>45.5</b>	<b>0</b>

<sup>1</sup>The Recreation Center Manager is 100% funded by the Recreation Budget. The Recreation/Aquatic Center Coordinator (not listed above) is 50% funded by the Recreation Center Budget and 50% by the Aquatic Center Budget. Counter Staff is 1/3 funded by the Recreation Budget and 2/3 by the Recreation Center Budget.

### FY14/15 Accomplishments

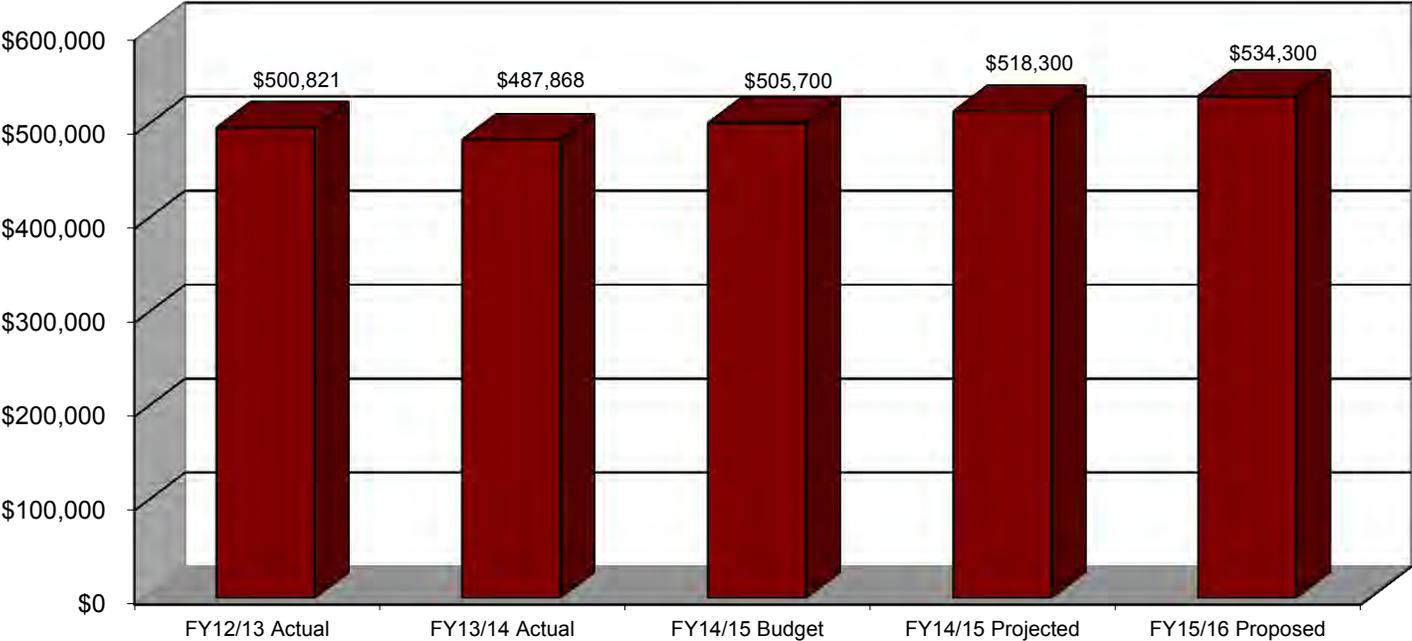
- With projected revenues from program, league, tournament, sponsorship and advertising fees of \$228,000 and projected expenses of \$534,300, **the Department is projected to offset 43% of its operating expenses with fee based revenues.**
- Offered over 75 programs per session which encompassed 365 separate classes and over 3,000 participants during the three programming sessions; including several new dance programs culminating in the Spring Dance Recital held at Woodstock High School with over 130 dancers and 600 audience members in attendance.
- The 37<sup>th</sup> Annual Woodstock Challenge Road Races drew over 450 participants and received a CARA (Chicago Area Runner's Association) evaluation rating of 8.2, which placed the Challenge in the top 80 percentile of all CARA races. A record twenty-three sponsorships were secured for this event.
- Sixty-four teams from northern Illinois and southern Wisconsin participated in the Recreation Department/Heatwave's 17th Annual Girls Softball Tournament in July, playing over 200 games in three days. This tournament is considered one of the top independently run tournaments in the State.
- The Recreation Department assumed administration of the Fourth Annual we.can.tri Triathlon, as well as administered Kids' Day and other activities at Summer in the Park.
- 2014 Playground Program served 281 kids ages four through twelve at Olson Elementary School. *Eighty-six percent of the 281 participants were Woodstock residents. Due to sponsor solicitation (sponsorship donations exceeded \$3,500) and program fees, this year's revenues covered 79% of the program's expenses, resulting in a subsidy of just 21% for a total of \$7,881. (A reduction of 3% from 2013.)*
- Offered T-ball/Bittie Ball for ages 6-8 with 141 participants on 18 teams, adult basketball and softball leagues with 39 teams playing 250 games, and Development Youth Basketball Leagues for 1<sup>st</sup> through 5<sup>th</sup> graders on 40 teams playing over 200 games. This latter program generates over \$30,000 in revenue.
- Offered Tween Nights for 5<sup>th</sup>-8<sup>th</sup> graders at the Rec Center one Saturday night per month. The program was expanded to include bus trips to Grand Geneva Water Park and Wilmot Ski Lodge, which sold out.
- Responsible for the compilation of three City Scene brochures that are direct mailed to over 15,000 residents in the 60098 zip code and the west side of Wonder Lake (District 200 boundaries), as well as the Department's Facebook page, and Constant Contact which sent over 22,000 promotional e-mails and flyers to prospective participants.
- Scheduled all City ball fields and pavilions, processing approximately 3,000 field reservations for Recreation Department programs and the 15 athletic associations that use City fields..

### FY15/16 Goals and Objectives

- To continue to reduce the subsidy (20%) for Playground Program through sponsorships and increased participation.
- Implement an online ticket purchasing system (in cooperation with Woodstock High School drama department) to ease ticket purchase and ensure seating for the audience at the Spring Dance Recital.
- Develop an attractive and engaging new website for the Recreation Department which will also encompass Woodstock Water Works and the Recreation Center.
- Work with IT to increase the online presence through the Department's Facebook page and the Department's new website. Ensure that all social media (Twitter, Google+, YouTube) is linked and utilized to promote programs and positive reviews.
- Provide administrative assistance and support for City-sponsored and community-sponsored events.

- Establish an ongoing evaluation process to determine participant satisfaction and the tools to address participants' concerns and continue to develop, offer, and administer quality events that the community recognizes as excellent.
- Develop new methods to communicate with members that will creatively promote programs and events within the facility. Develop accurate and substantive information in three issues of the City Scene that is mailed out to the Woodstock community and available online in an easily accessible format.

### BUDGET COMPARISON



**General Corporate Fund - Recreation Department**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-09-3-402	Recreation Director	\$ 93,086	\$ 96,334	\$ 100,000	\$ 100,000	\$ 104,500
01-09-3-405	Program Coordinators	109,759	111,554	116,000	116,000	121,300
01-09-3-406	Recreation Center Manager	53,760	55,638	58,000	58,100	60,700
01-09-3-431	Part Time Clerical Support	23,800	24,300	26,000	26,000	26,600
01-09-3-440	Part Time Recreation Aides	61,767	53,433	59,000	60,000	60,600
	<b>TOTAL SALARIES</b>	<b>\$ 342,172</b>	<b>\$ 341,259</b>	<b>\$ 359,000</b>	<b>\$ 360,100</b>	<b>\$ 373,700</b>
<b>PERSONAL SERVICES</b>						
01-09-4-451	Sick Leave Conversion	\$ 2,286	\$ 2,366	\$ 5,100	\$ 4,800	\$ 5,200
01-09-4-452	Travel & Training	976	599	500	200	1,000
01-09-4-454	Dues & Subscriptions	642	1,006	1,000	1,800	2,300
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,904</b>	<b>\$ 3,971</b>	<b>\$ 6,600</b>	<b>\$ 6,800</b>	<b>\$ 8,500</b>
<b>CONTRACTUAL SERVICES</b>						
01-09-5-501	Communications	\$ 5,212	\$ 2,178	\$ 3,700	\$ 2,400	\$ 2,400
01-09-5-502	Professional Services	1,300	6,517	5,000	7,100	4,800
01-09-5-512	Instructor Contracts	46,484	43,686	42,000	48,000	48,000
01-09-5-513	Athletic Officials	21,565	19,224	23,000	19,000	19,000
01-09-5-536	Recreation Supplement to Newsletter (60%)	14,573	4,057	8,000	8,700	9,000
01-09-5-537	Printing Services/Advertising	3,025	2,373	3,000	4,000	3,000
01-09-5-544	Building Rental	4,294	4,684	3,000	4,500	4,500
01-09-5-552	Service to Maintain Equipment	-	-	500	500	2,900
01-09-5-553	Service to Maintain Vehicles	1,088	120	500	500	500
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 97,541</b>	<b>\$ 82,839</b>	<b>\$ 88,700</b>	<b>\$ 94,700</b>	<b>\$ 94,100</b>
<b>COMMODITIES</b>						
01-09-6-601	Postage	\$ 4,751	\$ 5,576	\$ 4,700	\$ 4,000	\$ 5,000
01-09-6-602	Gasoline & Oil	941	1,039	1,200	1,200	1,000
01-09-6-606	Office Supplies	3,465	6,015	3,000	4,000	4,500
01-09-6-611	Recreation Equipment	165	763	2,000	2,000	2,000
01-09-6-612	Program Supplies	47,062	45,613	40,000	45,000	45,000
01-09-6-622	Materials to Maintain Vehicles	463	793	500	500	500
	<b>TOTAL COMMODITIES</b>	<b>\$ 56,847</b>	<b>\$ 59,799</b>	<b>\$ 51,400</b>	<b>\$ 56,700</b>	<b>\$ 58,000</b>
<b>CAPITAL OUTLAY</b>						
01-09-7-720	Equipment	\$ 357	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 357</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL RECREATION</b>	<b>\$ 500,821</b>	<b>\$ 487,868</b>	<b>\$ 505,700</b>	<b>\$ 518,300</b>	<b>\$ 534,300</b>

## Recreation Department Line Item Descriptions

### 01-09-3-402 Recreation Director \$ 104,500

FY12/13 Actual:	\$ 93,086	FY13/14 Actual:	\$ 96,334
FY14/15 Budget:	\$ 100,000	FY14/15 Projected:	\$ 100,000
Budget to Proposed	4.5% <span style="color: red;">△</span>	Projected to Proposed	4.5% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

### 01-09-3-405 Program Coordinators \$ 121,300

FY12/13 Actual:	\$ 109,759	FY13/14 Actual:	\$ 111,554
FY14/15 Budget:	\$ 116,000	FY14/15 Projected:	\$ 116,000
Budget to Proposed	4.6% <span style="color: red;">△</span>	Projected to Proposed	4.6% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for two (2) non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

### 01-09-3-406 Recreation Center Manager \$ 60,700

FY12/13 Actual:	\$ 53,760	FY13/14 Actual:	\$ 55,638
FY14/15 Budget:	\$ 58,000	FY14/15 Projected:	\$ 58,100
Budget to Proposed	4.7% <span style="color: red;">△</span>	Projected to Proposed	4.5% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

### 01-09-3-431 Part-Time Clerical Support \$ 26,600

FY12/13 Actual:	\$ 23,800	FY13/14 Actual:	\$ 24,300
FY14/15 Budget:	\$ 26,000	FY14/15 Projected:	\$ 26,000
Budget to Proposed	2.3% <span style="color: red;">△</span>	Projected to Proposed	2.3% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program. The Rec Center Fund is charged 2/3 of the front counter costs and 1/3 is charged here to the Recreation Department. Over 31,000 receipt transactions were processed in 2014, primarily by front counter staff.

**01-09-3-440 Part-Time Recreation Aides** **\$ 60,600**

FY12/13 Actual:	\$ 61,767	FY13/14 Actual:	\$ 53,433
FY14/15 Budget:	\$ 59,000	FY14/15 Projected:	\$ 60,000
Budget to Proposed	2.7% <span style="color: red;">△</span>	Projected to Proposed	1.0% <span style="color: red;">△</span>

This line item reflects all part-time, payroll personnel who work recreation programs either on a seasonal or more permanent basis. This represents 50+ individuals across approximately 140 programs throughout the entire year. Nearly all site and program supervisors and Playground Program Leaders are included here, as are many instructors who are not independent contractors. **Most costs associated with these program staff personnel are covered by program fees.** Exceptions include the Playground Program which will be about 20% subsidized.

**01-09-4-451 Sick Leave Conversion** **\$ 5,200**

FY12/13 Actual:	\$ 2,286	FY13/14 Actual:	\$ 2,366
FY14/15 Budget:	\$ 5,100	FY14/15 Projected:	\$ 4,800
Budget to Proposed	2.0% <span style="color: red;">△</span>	Projected to Proposed	8.3% <span style="color: red;">△</span>

Three Recreation Department employees are eligible for sick leave conversion benefits which provides for accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**01-09-4-452 Travel & Training** **\$ 1,000**

FY12/13 Actual:	\$ 976	FY13/14 Actual:	\$ 599
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 200
Budget to Proposed	100.0% <span style="color: red;">△</span>	Projected to Proposed	400.0% <span style="color: red;">△</span>

The line item includes training services provided to full and part-time staff, program instructors, supervisors, leaders and volunteers contributing to the ultimate success of the Department's programs and an overall heightened level of service provided by the Department.

**01-09-4-454 Dues & Subscriptions** **\$ 2,300**

FY12/13 Actual:	\$ 642	FY13/14 Actual:	\$ 1,006
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 1,800
Budget to Proposed	130.0% <span style="color: red;">△</span>	Projected to Proposed	27.8% <span style="color: red;">△</span>

This line item includes subscriptions to the *Northwest Herald* and *Woodstock Independent*, and membership in the Illinois Parks & Recreation Association for one Program Coordinator so that the City can participate in the Statewide co-op purchasing program. All other professional memberships have been eliminated.

**01-09-5-501 Communications** **\$ 2,400**

FY12/13 Actual:	\$ 5,212	FY13/14 Actual:	\$ 2,178
FY14/15 Budget:	\$ 3,700	FY14/15 Projected:	\$ 2,400
Budget to Proposed	-35.1% ▽	Projected to Proposed	0.0%

This line item reflects the cost of the Department’s telephone lines at the Recreation Center and the Department’s cellphones. The Recreation Department and the Recreation Center Fund each pay half of the phone costs at the Recreation Center. Due to economies of scale negotiated by IT for phone and cell services, communication costs are down significantly.

**01-09-5-502 Professional Services** **\$ 4,800**

FY12/13 Actual:	\$ 1,300	FY13/14 Actual:	\$ 6,517
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 7,100
Budget to Proposed	-4.0% ▽	Projected to Proposed	-32.4% ▽

This line item reflects the cost of the finish line services for the Challenge Road Races, DJ services for various special events, the *Independent’s* commission for selling ads for the City Scene as well as the annual maintenance fee for the Department’s registration software.

**01-09-5-512 Instructor Contracts** **\$ 48,000**

FY12/13 Actual:	\$ 46,484	FY13/14 Actual:	\$ 43,686
FY14/15 Budget:	\$ 42,000	FY14/15 Projected:	\$ 48,000
Budget to Proposed	14.3% △	Projected to Proposed	0.0%

Instructors for the Department’s various programs such as karate/tae kwon do, arts and drawing, gymnastics, dancing, bowling, golf, some off-season swim programs, athletics, and music are paid out of this line item. Aerobics instructors for Rec Center members and personal trainers are also paid out of the Rec Center budget. ***All costs associated with contract personnel are recovered through program fees.***

**01-09-5-513 Athletic Officials** **\$ 19,000**

FY12/13 Actual:	\$ 21,565	FY13/14 Actual:	\$ 19,224
FY14/15 Budget:	\$ 23,000	FY14/15 Projected:	\$ 19,000
Budget to Proposed	-17.4% ▽	Projected to Proposed	0.0%

These services relate to umpires and referees or other sports officials for softball, basketball, volleyball, etc. for which we contract “out-of-house” specifically for that sport-related expertise. Athletic officials are paid as independent contractors. ***All costs associated with contractual officials are recovered through league or tournament entry fees.***

**01-09-5-536 Recreation Supplement to Newsletter (60%) \$ 9,000**

FY12/13 Actual:	\$ 14,573	FY13/14 Actual:	\$ 4,057
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 8,700
Budget to Proposed	12.5% $\Delta$	Projected to Proposed	3.4% $\Delta$

This line item covers 60% of the cost of the three seasonal City Scene brochures which include information on City services, contacts, maps and ongoing projects plus information for the Rec Department, Woodstock Water Works, Recreation Center, NISRA, and the Opera House. The Recreation Department coordinates the City Scene with submittals by the various City departments and community organizations. The publication is direct mailed to over 15,000 households in the 60098 zip code and the west side of Wonder Lake. The General Government Budget pays for 40% of the cost of publication and distribution of the City Scene and WWW, NISRA, and the Rec Center also contribute to the cost. It costs about 85 cents per household for the Summer and Spring/Winter editions and about 65 cents per household for the Fall edition for each booklet to be designed, printed, and mailed.

**01-09-5-537 Printing Services/Advertising \$ 3,000**

FY12/13 Actual:	\$ 3,025	FY13/14 Actual:	\$ 2,373
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	0.0%	Projected to Proposed	-25.0% $\nabla$

This line item accounts for the costs associated with marketing or publicizing programs. Office forms such as field usage applications, pavilion applications, building usage, accident reports, registration forms, etc. are included in this line item.

**01-09-5-544 Building Rental \$ 4,500**

FY12/13 Actual:	\$ 4,294	FY13/14 Actual:	\$ 4,684
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 4,500
Budget to Proposed	50.0% $\Delta$	Projected to Proposed	0.0%

For recreation programs held “out-of-house” and not in City-owned facilities, building rental costs are factored into the operating budget and program fees. Also included in this line item is the rental of portable toilet units for special events and the Playground Program. **All costs associated with Building Rental are recovered through program fees.**

**01-09-5-552 Service to Maintain Equipment \$ 2,900**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	480.0% $\Delta$	Projected to Proposed	480.0% $\Delta$

A copier service contract is included in this amount, plus expenses related to computer maintenance.

**01-09-5-553 Service to Maintain Vehicles \$ 500**

FY12/13 Actual:	\$ 1,088	FY13/14 Actual:	\$ 120
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The Public Works Department performs routine maintenance on the Recreation car and mini-bus. The amount in this line item reflects the possibility that a repair may be needed that is beyond the scope available at Public Works.

**01-09-6-601 Postage \$ 5,000**

FY12/13 Actual:	\$ 4,751	FY13/14 Actual:	\$ 5,576
FY14/15 Budget:	\$ 4,700	FY14/15 Projected:	\$ 4,000
Budget to Proposed	6.4% <span style="color: red;">△</span>	Projected to Proposed	25.0% <span style="color: red;">△</span>

This line item includes the cost of direct mailing the City Scene to over 15,000 area residents. The Rec Center and the Aquatic Center also share mailing costs. As with the printing costs, the Recreation Department pays 60% of the mailing cost and the General Government Department Budget pays the remaining 40%. The Recreation Department is also charged for general usage of the postage meter at City Hall.

**01-09-6-602 Gasoline & Oil \$ 1,000**

FY12/13 Actual:	\$ 941	FY13/14 Actual:	\$ 1,039
FY14/15 Budget:	\$ 1,200	FY14/15 Projected:	\$ 1,200
Budget to Proposed	-16.7% <span style="color: green;">▽</span>	Projected to Proposed	-16.7% <span style="color: green;">▽</span>

This amount reflects the cost of gas and oil for the Recreation Department automobile and the mini-bus. Also included is reimbursement for staff use of their personal vehicle when monitoring/administering Recreation programs or events.

**01-09-6-606 Office Supplies \$ 4,500**

FY12/13 Actual:	\$ 3,465	FY13/14 Actual:	\$ 6,015
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	50.0% <span style="color: red;">△</span>	Projected to Proposed	12.5% <span style="color: red;">△</span>

A pro-rata amount of office supplies is assigned to the Recreation Department by the Finance Department for general supplies. Supplies specific to the Department include such items as laser printer cartridges, colored paper for fliers, continuous feed computer labels, name badges for programs, message and receipt pads, computer disks, etc.

**01-09-6-611 Recreation Equipment** **\$ 2,000**

FY12/13 Actual:	\$ 165	FY13/14 Actual:	\$ 763
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Equipment purchased in this line item is typically used for more than one season and is generally more expensive than items charged to "Program Supplies." Examples include baseball helmets, portable scoreboards, portable basketball goals, etc. **All equipment costs are covered by program fees.**

**01-09-6-612 Program Supplies** **\$ 45,000**

FY12/13 Actual:	\$ 47,062	FY13/14 Actual:	\$ 45,613
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 45,000
Budget to Proposed	12.5% <span style="color: red;">△</span>	Projected to Proposed	0.0%

This line item includes supplies used for recreation programs including T-shirts, awards, baseballs, softballs, tennis balls, sporting event and entertainment admission tickets, art, workbooks, special event supplies, first aid products, Woodstock Challenge supplies, etc. **All program supply costs, except for free events such as Halloween Costume Contest and the subsidized Playground Program are recovered through program fees.**

**01-09-6-622 Materials to Maintain Vehicles** **\$ 500**

FY12/13 Actual:	\$ 463	FY13/14 Actual:	\$ 793
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item reflects the cost of parts necessary to maintain the Rec automobile and mini-bus.

**01-09-7-720 Equipment** **\$ 0**

FY12/13 Actual:	\$ 357	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

No capital equipment expenditures are proposed for FY15/16.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Community Events

## Community Events

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The City of Woodstock has a long-standing tradition of supporting local community organizations and special events through the use of City staff and equipment. The Community Events Budget provides funds for entertainment, artistic, and cultural opportunities which benefit both Woodstock residents and visitors to the City. These events bring tourism to the City, help build neighborly relationships within the community, and showcase the community while at the same time providing a boost to the local economy.



While the planning and coordination of these events is initiated through the Office of the City Manager, the achievements are a result of the teamwork and collective support provided by staff from several City departments. It is noted that the Community Events Budget provides for overtime costs for City employees to assist with approved community events and also includes the cost for any materials, contracted services, and rental equipment required for the community events. These costs represent only a fraction of the support provided on behalf of these events as costs for City employees who assist with these events during normal work hours, the value of any City-owned equipment used during the events, and overtime costs and material costs associated with City of Woodstock-sponsored community events (with the exception of Summer in the Park) are NOT reflected within this budget.

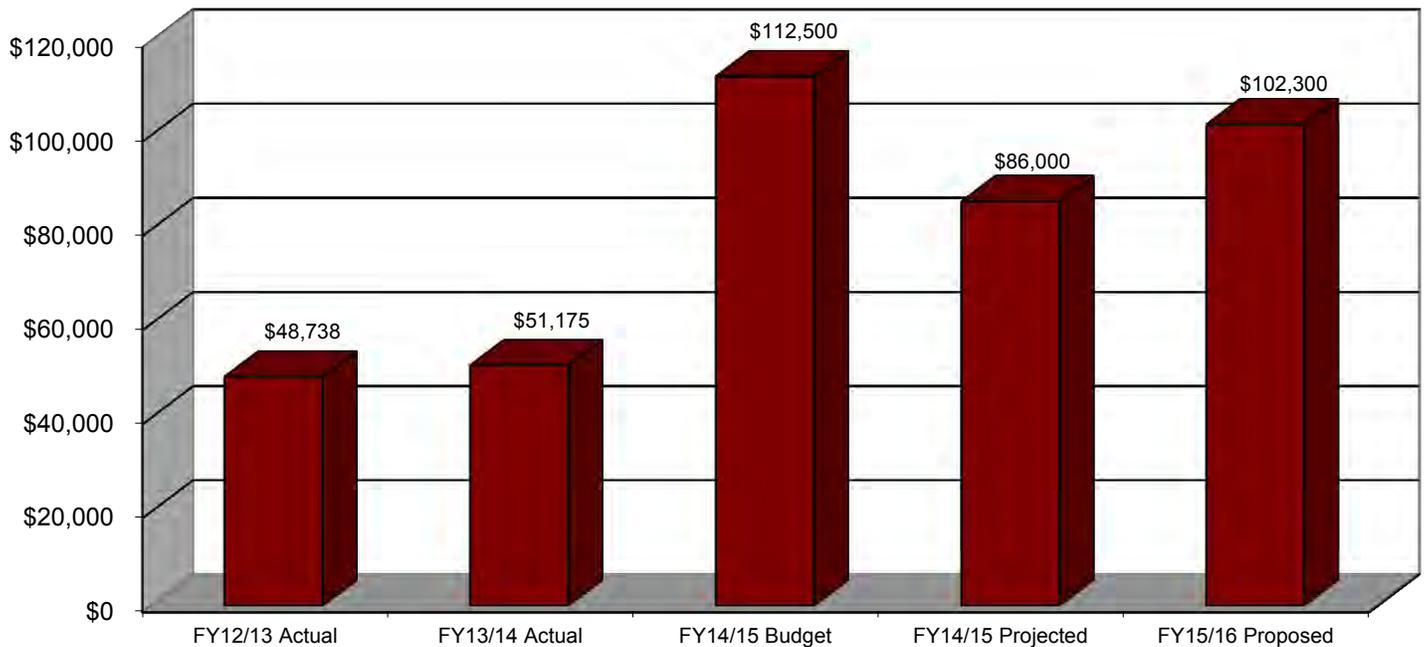
### FY14/15 Accomplishments

- City Staff created and organized a new, unique multi-day community event titled “Summer in the Park” which included concerts, music, games, activities, food, and entertainment for all ages and was designed to bring the community together for a festive celebration.
- The City provided both financial and human resources to more than 50 community events during FY14/15.
- The City is reimbursed for the cost of portable toilets and hand wash stations used during community events and dumpsters are provided free of charge (as per our existing franchise agreement) when requested. For those events that request it, one hour of the cost for electrician’s services to professionally connect electricity and/or troubleshoot electrical problems is paid by the City.
- Once again, the City funded the cost of the Christmas lights for the Park in the Square, City Hall, and the McHenry Avenue triangle.
- The City, once again, installed and maintained all banners and light pole decorations in the Park in the Square and surrounding area.
- City employees from the City Manager’s Office, Recreation Department, and Opera House planned and held weekly Senior Citizen events at Stage Left Café.
- The City successfully provided the summer Movies in the Park.
- City Staff provided expertise to new event organizers to help ensure the success of their events.
- Organized and implemented the Lighting of the Square, the Christmas Parade, and Cookies and Milk with Santa for the enjoyment of all Woodstock residents.

**FY15/16 Goals and Objectives**

- Expand “Summer in the Park” to five (5) days, recruiting additional volunteers, participants, and sponsors.
- Continue to assist organizers to provide a variety of interesting and diverse options for activities and events for the Woodstock community.
- Listen and respond to the concerns and/or requests of the downtown business community and convey or discuss these concerns with event organizers.
- Continue to fund the cost of Christmas light strings and their installation for the Park in the Square, City Hall evergreen, the Springhouse and Bandstand in the Park in the Square, the McHenry triangle, and Sesquicentennial Park.
- Continue planning and implementation of the Senior Events held weekly at the Stage Left Café.
- Continue to arrange for the order and placement of dumpsters, toters, and portable toilets for community events.
- Provide courteous and professional expertise to the organizers of all community events during their planning stages and through the coordination meetings with City staff while carefully evaluating the requests for City services or funding to help ensure efficient use of taxpayer resources.

**BUDGET COMPARISON**



**General Corporate Fund - Community Events Department**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>PERSONAL SERVICES</b>						
01-11-3-403	Police Services	\$ 8,500	\$ 7,268	\$ 12,000	\$ 12,000	\$ 12,300
01-11-3-406	Public Works Services	1,071	1,424	2,000	1,100	1,500
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 9,571</b>	<b>\$ 8,692</b>	<b>\$ 14,000</b>	<b>\$ 13,100</b>	<b>\$ 13,800</b>
<b>COMMODITIES</b>						
01-11-6-600	Fair Diddley	\$ 440	\$ 440	\$ 500	\$ 500	\$ 500
01-11-6-602	4th of July	716	1,371	1,400	600	800
01-11-6-605	YSB Car Show	-	330	200	200	200
01-11-6-607	Harvest Fest	140	150	100	-	-
01-11-6-608	Christmas Lighting	33,861	20,457	37,000	30,300	37,000
01-11-6-611	Movies in the Park	1,638	1,242	800	1,200	1,200
01-11-6-615	Other Community Events	633	7,592	4,300	1,500	1,500
01-11-6-617	Sister City Program	-	175	2,500	-	10,000
01-11-6-618	Gavers Barn Dance	-	301	300	-	300
01-11-6-620	Seniors @ Stage Left	1,739	1,580	1,400	1,900	2,000
01-11-6-621	City Community Event	-	8,845	50,000	36,700	35,000
	<b>TOTAL COMMODITIES</b>	<b>\$ 39,167</b>	<b>\$ 42,483</b>	<b>\$ 98,500</b>	<b>\$ 72,900</b>	<b>\$ 88,500</b>
	<b>TOTAL COMMUNITY EVENTS</b>	<b>\$ 48,738</b>	<b>\$ 51,175</b>	<b>\$ 112,500</b>	<b>\$ 86,000</b>	<b>\$ 102,300</b>

**Community Events Line Item Descriptions**

<b>01-11-3-403 Overtime for Police Services</b>	<b>\$ 12,300</b>		
FY12/13 Actual:	\$ 8,500	FY13/14 Actual:	\$ 7,268
FY14/15 Budget:	\$ 12,000	FY14/15 Projected:	\$ 12,000
Budget to Proposed	2.5% <span style="color: red;">△</span>	Projected to Proposed	2.5% <span style="color: red;">△</span>

This line item pays overtime costs incurred by the Police Department to provide the necessary services for approved Community Events, with the exception of Summer in the Park. Costs for that event are charged to the event line item. In addition, overtime costs for other City-sponsored events are paid directly by the Police Department and are not charged to this line item. Efforts to reduce costs will remain a priority in FY15/16, without a reduction in adequate support.

<b>01-11-3-406 Overtime for Public Works Services</b>	<b>\$ 1,500</b>		
FY12/13 Actual:	\$ 1,071	FY13/14 Actual:	\$ 1,424
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 1,100
Budget to Proposed	-25.0% <span style="color: green;">▽</span>	Projected to Proposed	36.4% <span style="color: red;">△</span>

This line item is used to pay any overtime costs incurred by Public Works employees to provide necessary services outside of their regular work hours for approved community events with the exception of Summer in the Park. Costs for that event are charged to the event line item. In addition, overtime costs for other City-sponsored events are paid directly by the department sponsoring the event and are not charged

to this line item. Efforts to reduce costs will continue during FY15/16 and services will be provided by Public Works employees during normal work hours where possible. In addition, the City Administration will continue to work with each event organizer to minimize the need for overtime hours by employees.

<b>01-11-6-600 Fair Diddley® Craft Show</b>				<b>\$ 500</b>
FY12/13 Actual:	\$ 440	FY13/14 Actual:	\$ 440	
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500	
Budget to Proposed	0.0%	Projected to Proposed	0.0%	

Most services have been modified so that they may be performed during regular work hours reducing overtime expenses. Funds are requested in FY15/16 to provide an electrician prior to the start of this event to provide proper connections.

<b>01-11-6-602 Fourth of July</b>				<b>\$ 800</b>
FY12/13 Actual:	\$ 716	FY13/14 Actual:	\$ 1,371	
FY14/15 Budget:	\$ 1,400	FY14/15 Projected:	\$ 600	
Budget to Proposed	-42.9% ▽	Projected to Proposed	33.3% △	

While this event is planned and sponsored by a local volunteer organization which solicits donations for the purchase of the fireworks, the City provides staff hours by the Police and Public Works Department to prepare and clean-up the park and for Police surveillance, traffic control, and security for the large crowds which attend this popular event. Overtime costs are included previously in this budget, while labor costs for work completed during normal work hours are paid for by the PD and DPW. Funds requested in this line item are for the rental of portable toilets, as well as for materials and supplies used to limit access and parking in the park.

<b>01-11-6-605 Car Show</b>				<b>\$ 200</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 330	
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 200	
Budget to Proposed	0.0%	Projected to Proposed	0.0%	

Sponsored and organized by a group of classic car enthusiasts, the Woodstock on the Square Car Show is held each August on the Woodstock Square to serve as a “classic” summertime event and also to raise funds for various not-for-profits. Funds are requested for FY15/16 to pay the cost of an electrician to prepare the City’s electrical service and to purchase temporary signage to facilitate closure of the Square.

<b>01-11-6-607 Harvest Fest</b>				<b>\$ 0</b>
FY12/13 Actual:	\$ 140	FY13/14 Actual:	\$ 150	
FY14/15 Budget:	\$ 100	FY14/15 Projected:	\$ 0	
Budget to Proposed	-100.0% ▽	Projected to Proposed	N/A	

This event celebrates Woodstock’s rural heritage featuring vintage farm equipment displays, Farmers’ Market, crafts show, and exhibits by tradespeople performing traditional skills such as broom-making and blacksmithing. The highlight of the event is the Old Fashioned Fiddlers’ Contest. While the City provides assistance, no funds are requested for this event.

**01-11-6-608 Christmas Lighting** **\$ 37,000**

FY12/13 Actual:	\$ 33,861	FY13/14 Actual:	\$ 20,457
FY14/15 Budget:	\$ 37,000	FY14/15 Projected:	\$ 30,300
Budget to Proposed	0.0%	Projected to Proposed	22.1% <span style="color: red;">△</span>

This budget provides funds for the community's annual Christmas lighting and decorations in the Park in the Square, the McHenry Avenue triangle, and the City Hall evergreen, as well as decorative lighting on the Bandstand and Spring House, lit snowflake decorations and holiday banners on the streetlight poles, and holiday greenery in the sidewalk planters and around the streetlight poles. The result is a beautiful display that generates significant pride for the City and the community.

**01-11-6-611 Movies in the Park** **\$ 1,200**

FY12/13 Actual:	\$ 1,638	FY13/14 Actual:	\$ 1,242
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 1,200
Budget to Proposed	50.0% <span style="color: red;">△</span>	Projected to Proposed	0.0%

Expenses associated with the showing of two movies per year, in June and August, are charged to this account. Beginning in FY14/15, costs associated with the July movie are charged to the Summer in the Park line item as part of that event. While it was anticipated that this would reduce the amount budgeted by one-third, the rental costs charged by the licensing agent increased resulting in the overage in this line item for FY14/15. Additional costs charged to this account include those for pre-movie entertainment and advertising for these two movie events.

**01-11-6-615 Other Community Events** **\$ 1,500**

FY12/13 Actual:	\$ 633	FY13/14 Actual:	\$ 7,592
FY14/15 Budget:	\$ 4,300	FY13/14 Projected:	\$ 1,500
Budget to Proposed	-65.1% <span style="color: green;">▽</span>	Projected to Proposed	0.0%

Each year, the City receives requests to hold new events that may require assistance from staff and costs that cannot be identified during Budget preparation. In addition, there are a few events which do not have their own account number. Funds are allocated in this line item to accommodate these new events and any unidentified expenses from those existing events. In addition, the licensing fees charged by BMI and ASCAP for any licensed music that is used at any of the City's public events are paid out of this line item. Funds expended for video production originally budgeted for in this line item in FY14/15 have been moved to the newly-created line item 01-01-5-558 as part of the City's marketing efforts as directed by City Council.

**01-11-6-617 Sister City Program** **\$ 10,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 175
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 0
Budget to Proposed	300.0% <span style="color: red;">△</span>	Projected to Proposed	N/A

Funds have again been requested in FY15/16 to support the City's Sister City Program as determined by the Mayor and City Council. While many of the costs of hosting the visitors will be paid by donations received from the private sector, a additional funds

are requested in FY15/16 in anticipation of a visit from delegations from both of Woodstock's Sister Cities.

**01-11-6-618 Gavers Barndance \$ 300**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 301
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

The vast majority of the expenses for this important community event are paid by the organizers. The City will continue to support this event through the continued use of Emricson Park, labor assistance for street closure and parking control, police services as appropriate, and assistance with coordination. A small amount is requested should the City need to purchase materials or supplies specifically for this event to identify parking, staging, and crowd control areas.

**01-11-6-620 Seniors @ Stage Left \$ 2,000**

FY12/13 Actual:	\$ 1,739	FY13/14 Actual:	\$ 1,580
FY14/15 Budget:	\$ 1,400	FY13/14 Projected:	\$ 1,900
Budget to Proposed	42.9% <span style="color: red;">△</span>	Projected to Proposed	5.3% <span style="color: red;">△</span>

Begun in 2010, this popular program provides seniors in the community the opportunity to gather each Tuesday to socialize and enjoy different presentations highlighting people, places, or things in Woodstock. There is no cost to participants and funds in this line item are used to purchase refreshments and small prizes. An increase is requested in this line item to reflect the popularity of this program and the increased offerings to its participants.

**01-11-6-621 Summer in the Park Community Event \$ 35,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 8,845
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 36,700
Budget to Proposed	-30.0% <span style="color: green;">▽</span>	Projected to Proposed	-4.6% <span style="color: green;">▽</span>

In response to City Council's expressed wish to create a signature community celebration, in July 2014 the City Administration joined with the Gavers Community Cancer Foundation to organize Summer in the Park. The success of this inaugural event has resulted in the expansion of the celebration this year to five days, July 15 thru 19. Sponsorships and in-kind contributions will once again be sought to offset the costs included in this line item which will include those for entertainment, Police and Public Works overtime, advertising and marketing, and supplies and equipment, among other things.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

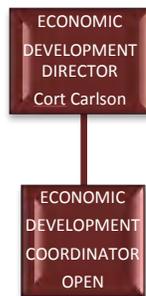
# Economic Development

## Economic Development Department

The new Economic Development Department has been created out of the restructuring of the Community & Economic Development Department. This department oversees all aspects of economic development for the City including commercial and industrial business retention and expansion services, retail recruitment and business advocacy. Departmental staff will serve as liaison to the Economic Development Commission and facilitate the retail committee and quarterly manufacturers' roundtables. Economic Development serves as the City's representative to the Woodstock Chamber of Commerce and Visit McHenry County. Staff is also responsible for coordinating tenant relations with lease holders in City-owned buildings (Old Courthouse/Sheriff's House, Train Depot, and City Hall).



### ECONOMIC DEVELOPMENT DEPARTMENT – ORGANIZATIONAL CHART



ECONOMIC DEVELOPMENT DEPARTMENT – PERSONNEL SUMMARY						
POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Economic Development Director <sup>1</sup>	1	1	1	1	1	0
Economic Development Coordinator	1	1	1	1	1	0
<b>TOTAL FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

<sup>1</sup>Economic Development Director position was formerly the Community & Economic Development Director position up through FY14/15.

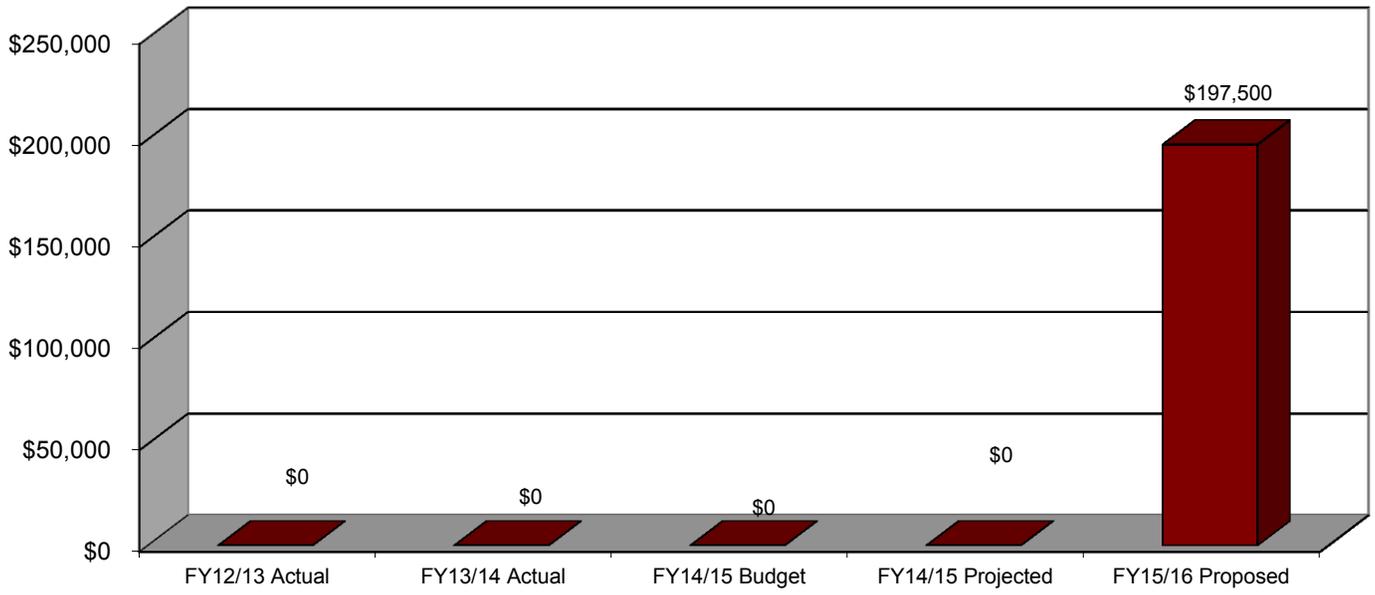
### **FY14/15 Accomplishments**

- Negotiated TIF redevelopment agreement with Centreville Winery enabling the proposed business owners to purchase and redevelop property in the downtown to open the first winery in McHenry County.
- Hired new Economic Development Coordinator.
- Coordinated Business Retention visits to Berry Plastics, Claussen Pickles, Charter Dura-Bar, Catalent, AdvanTech, Matrix IV and Rodifer Enterprises.
- Identified and facilitated the utilization of Business Districts, Inc. to assist with Downtown business development and long-term strategic planning. Hosted “50 Plus” tips for retailers and completed Downtown Stakeholder Interviews process. A strategic planning workshop is scheduled for Spring, 2015.
- Hosted two citywide manufacturers/industrial roundtables bringing together major primary employers to network, meet City staff and elected officials, and discuss specific needs of the business sector. Manufacturer Roundtables are planned quarterly throughout the year.
- Completed and submitted joint Enterprise Zone application in cooperation with City of Harvard and McHenry County. Zone status will not be known until late 2015 with a start date of 1/1/2016.
- Coordinated and facilitated monthly retail meetings including educational workshops and implemented a seasonal marketing campaign.
- Attended International Council of Shopping Center annual RECON market place. This was the City’s first time attending this national retail recruitment tradeshow. Also attended regional ICSC events and Retail Live sales forums.
- In the process of developing a dedicated website for economic development efforts.

### **FY15/16 Goals and Objectives**

- Work with Economic Development Commission to finalize Woodstock Economic Development Plan for review and approval by the City Council.
- Facilitate the Retail Committee group meetings and marketing initiatives, implement planning committees and increase participation of retail businesses throughout the City.
- Continue development of the Route 47 initiative (“Check Out The Route”) in partnership with the Woodstock Chamber of Commerce, hosting information meetings regarding the Route 47 project and develop a networking group among Route 47 businesses and property owners.
- Perform regular industrial/manufacturing retention visits and establish positive communication between City representatives and primary employers, including quarterly industrial roundtables.
- Work with downtown businesses and property owners to gain approval and facilitate the installation of new perimeter lighting around the Square.
- Continue work with Business Districts, Inc. to develop strategic planning and marketing initiatives for downtown and citywide, when appropriate. Develop marketing plan to increase sales to local retailers and host at least two business training workshops.
- Attend ICSC RECON annual marketplace and other appropriate retail attraction tradeshows.

## BUDGET COMPARISON



**General Corporate Fund - Economic Development Department**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SALARIES</b>						
01-12-3-401	Community & Economic Director	\$ -	\$ -	\$ -	\$ -	\$ 88,500
01-12-3-405	Economic Development Coordinator	-	-	-	-	55,000
	<b>TOTAL SALARIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,500</b>
<b>PERSONAL SERVICES</b>						
01-12-4-451	Sick Leave Conversion	\$ -	\$ -	\$ -	\$ -	\$ -
01-12-4-452	Travel & Training	-	-	-	-	5,000
01-12-4-454	Dues/Subscriptions/Books	-	-	-	-	3,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>
<b>CONTRACTUAL SERVICES</b>						
01-12-5-501	Communications	\$ -	\$ -	\$ -	\$ -	\$ 500
01-12-5-502	Legal Expenses	-	-	-	-	3,000
01-12-5-515	Strategic Plan/Marketing Services	-	-	-	-	25,000
01-12-5-536	Expansion/Retention Services	-	-	-	-	10,000
01-12-5-537	Printing Services	-	-	-	-	3,000
01-12-5-552	Service to Maintain Equipment	-	-	-	-	1,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,500</b>
<b>COMMODITIES</b>						
01-12-6-601	Postage	\$ -	\$ -	\$ -	\$ -	\$ 500
01-12-6-606	Supplies	-	-	-	-	1,000
	<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>
<b>CAPITAL OUTLAY</b>						
01-12-7-720	Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>
	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,500</b>

## Economic Development Department Line Item Descriptions

### 01-12-3-401 Director \$ 88,500

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item is for the salary of the Economic Development Director. This amount is consistent with the City's Compensation Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's approved merit program.

### 01-12-3-405 Economic Development Coordinator \$ 55,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This budget item is for the salary of the Economic Development Coordinator.

### 01-12-4-451 Sick Leave Conversion \$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

No employees within the Economic Development Department's budget are eligible for sick leave conversion benefits which provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

### 01-12-4-452 Travel & Training \$ 5,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This budget item allows for the continued professional development of departmental personnel including attendance at IEDC training and educational courses. The anticipated new Coordinator hire will most likely have less experience and require additional professional development training and education. This also allows for the department director to attend additional economic development workshops and classes.

**01-12-4-454 Dues/Subscriptions/Books \$ 3,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item covers memberships in industry trade groups including ICSC, IEDC, Association of Industrial Real Estate Brokers, Chicago Restaurant Brokers, and participation in regional ED organizations including World Trade IL, and McHenry County EDC.

**01-12-5-501 Communications \$ 500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item covers the department's cost for telephone charges and communications equipment.

**01-12-5-502 Legal Expenses \$ 3,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This budget item covers the cost of legal services provided by the City Attorney for review of incentive agreements, leases, Enterprise Zone incentives, ordinance preparation and legal research, as needed.

**01-12-5-515 Strategic Plan/Marketing Services \$ 25,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item covers expenses associated with business retention and attraction efforts including attendance at ICSC and other regional marketplaces, development of sales materials, and marketing support of the retail committee and ongoing support of the City/Chamber of Commerce partnership for the Route 47 "Check Out The Route" initiative.

**01-12-5-536 Expansion & Retention Services \$ 10,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item is for the coordination and development of incentives and assistance programs to increase new development and sales tax generation. Past projects include the Kohl's development and Harley-Davidson redevelopment of the former Sears site. Funds in this account are recommended to support public/private

partnerships for site marketing with industrial brokers. The Route 14/47 property, which will be vacated upon the relocation of Harley-Davidson, would be an example of a site that would potentially qualify for assistance. The intent is to develop a matching program with realtors/brokers to enhance advertising of premium sites available within the community.

**01-12-5-537 Printing Services \$ 3,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Printing of economic development promotional materials will be included in this line item in addition to the downtown shopping guides and kiosk directories.

**01-12-5-552 Service to Maintain Equipment \$ 1,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This item covers prorated expense of maintenance and repair for office equipment used by department staff.

**01-12-6-601 Postage \$ 500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This budget item is used for postage expense related to the City's economic development efforts. Mailing of commission packets is included in this line item.

**01-12-6-606 Supplies \$ 1,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Expenses covered in this line item include general office and computer supplies. It is anticipated that the new office relocation and coordinator position will necessitate added costs in this budget line.

**01-12-7-720 Equipment \$ 2,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	N/A
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0	
Budget to Proposed	N/A	Projected to Proposed	N/A	

The proposed budget includes funds for essential computer hardware and technology required by the creation of the new Economic Development Department.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

**Audit**

## Municipal Audit Fund

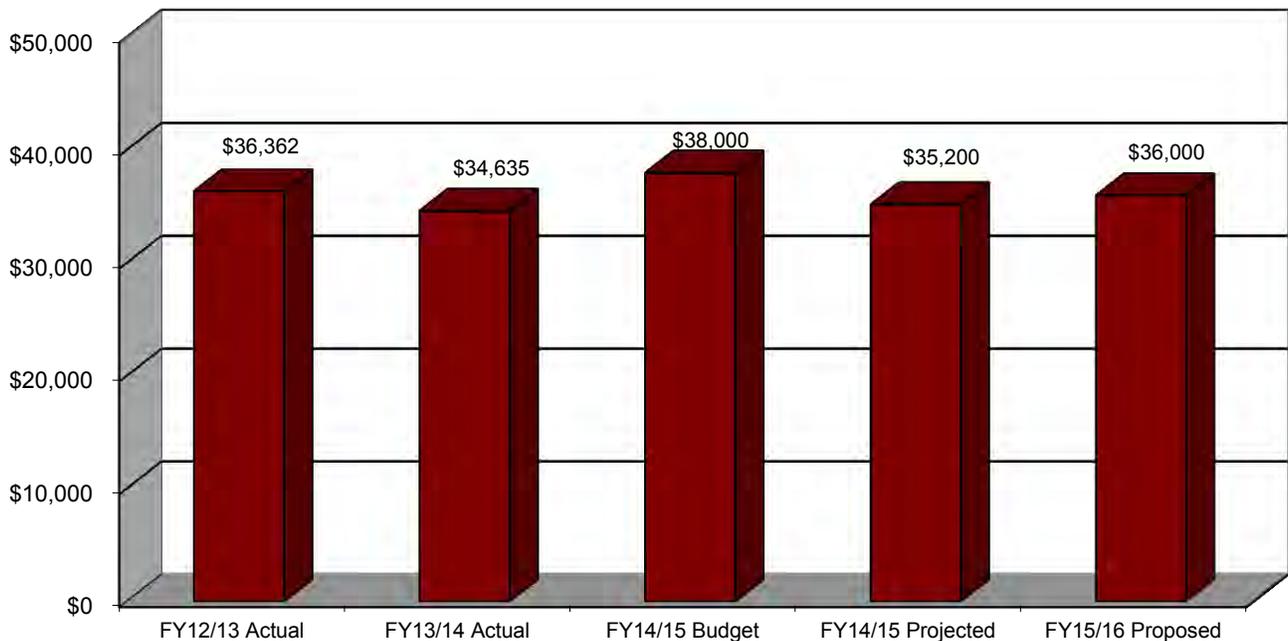
In accordance with Illinois law (65 ILCS 5/8-8-3), an annual audit of the funds and accounts of the City is required to be completed by a Certified Public Accountant. Annually, the City receives an unmodified audit opinion on its financial statements. The audit is required to be submitted within 6 months after the close of the fiscal year. The City levies a property tax for the payment of related audit fees in accordance with State law.



### Objective:

- To ensure proper funding is available so that an annual audit is completed by a qualified independent professional. This audit is completed using a systematic and independent examination of City of Woodstock data and records to establish a reasonable assurance that the Comprehensive Annual Financial Report (CAFR) presented by the City to the public is free from material misstatement.

### BUDGET COMPARISON



## Audit Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 20,300	\$ 20,900
<b>REVENUES</b>						
<b>TAXES</b>						
02-00-1-311	Property Taxes	\$ 33,519	\$ 33,906	\$ 35,600	\$ 35,600	\$ 38,000
TOTAL TAXES		33,519	33,906	35,600	35,600	38,000
<b>INTEREST</b>						
02-00-5-381	Interest Income	\$ 142	\$ 154	\$ 100	\$ 200	\$ 100
TOTAL INTEREST		\$ 142	\$ 154	\$ 100	\$ 200	\$ 100
<b>TOTAL REVENUE</b>		<b>\$ 33,661</b>	<b>\$ 34,060</b>	<b>\$ 35,700</b>	<b>\$ 35,800</b>	<b>\$ 38,100</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
02-00-5-507	Municipal Audit	\$ 30,956	\$ 29,565	\$ 32,000	\$ 29,500	\$ 30,000
02-00-5-510	Popular Annual Finance Report (PAFR)	5,406	5,070	6,000	5,700	6,000
TOTAL CONTRACTUAL SERVICES		\$ 36,362	\$ 34,635	\$ 38,000	\$ 35,200	\$ 36,000
<b>TOTAL AUDIT FUND EXPENSES</b>		<b>\$ 36,362</b>	<b>\$ 34,635</b>	<b>\$ 38,000</b>	<b>\$ 35,200</b>	<b>\$ 36,000</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (2,701)</b>	<b>\$ (575)</b>	<b>\$ (2,300)</b>	<b>\$ 600</b>	<b>\$ 2,100</b>
Ending Fund Balance					\$ 20,900	\$ 23,000

## Municipal Audit Fund Line Item Descriptions

02-00-1-311 Property Taxes		\$ 38,000
FY12/13 Actual:	\$ 33,519	FY13/14 Actual: \$ 33,906
FY14/15 Budget:	\$ 35,600	FY14/15 Projected: \$ 35,600
Budget to Proposed	6.7% <span style="color: green;">▲</span>	Projected to Proposed 6.7% <span style="color: green;">▲</span>

The City levies a specific property tax to pay for the City's annual audit.

02-00-5-381 Interest Income		\$ 100
FY12/13 Actual:	\$ 142	FY13/14 Actual: \$ 154
FY14/15 Budget:	\$ 100	FY14/15 Projected: \$ 200
Budget to Proposed	0.0%	Projected to Proposed -50.0% <span style="color: red;">▼</span>

Interest received from invested Municipal Audit Fund cash is recorded in this line item.

**02-00-5-07 Municipal Audit****\$ 30,000**

FY12/13 Actual:	\$ 30,956	FY13/14 Actual:	\$ 29,565
FY14/15 Budget:	\$ 32,000	FY14/15 Projected:	\$ 29,500
Budget to Proposed	-6.3% ▽	Projected to Proposed	1.7% △

The City is required to conduct an annual audit each year. Currently the City is utilizing Sikich LLP to complete this examination based on an RFP that was completed in 2012. The contract established with Sikich LLP is for a three (3) year period and is set to expire after the completion of the FY14/15 audit.

**02-00-5-510 Popular Annual Financial Report (PAFR)****\$ 6,000**

FY12/13 Actual:	\$ 5,406	FY13/14 Actual:	\$ 5,070
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 5,700
Budget to Proposed	0.0%	Projected to Proposed	5.3% △

A Popular Annual Financial Report (PAFR) is completed each year to help the average citizen understand the City's finances. This report is distributed to the public through a newspaper insertion and is posted on the City's website. In FY13/14, the City began using audited figures instead of budget information to complete this report. In FY13/14, for the first time, the City submitted the FY13/14 PAFR report to GFOA for consideration by their award program.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

**Police**

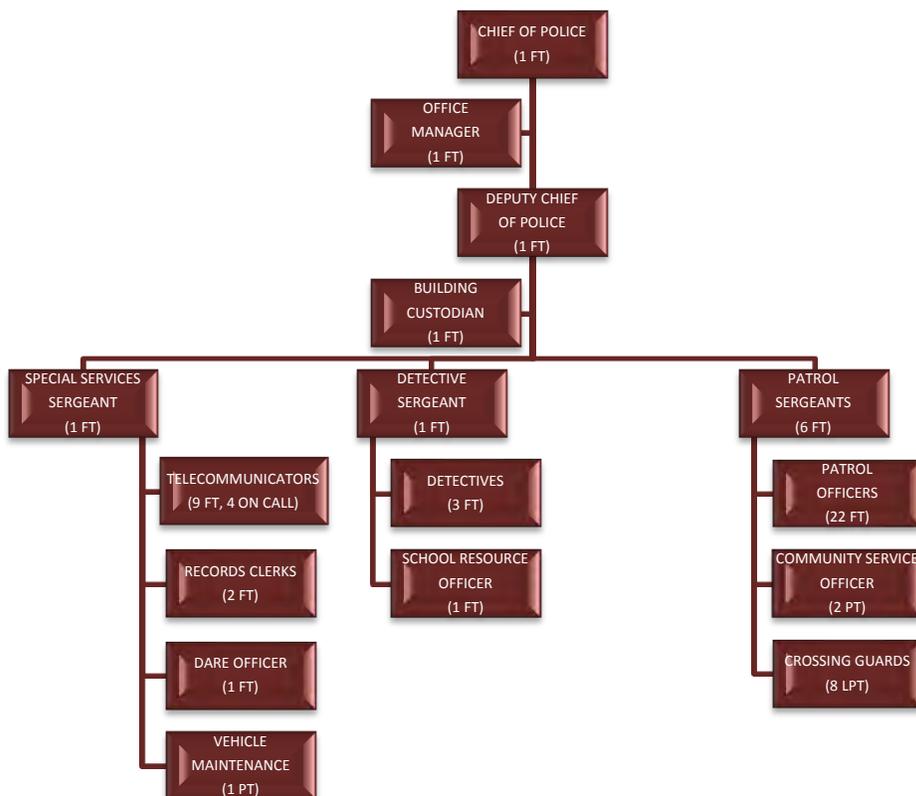
## Police Department

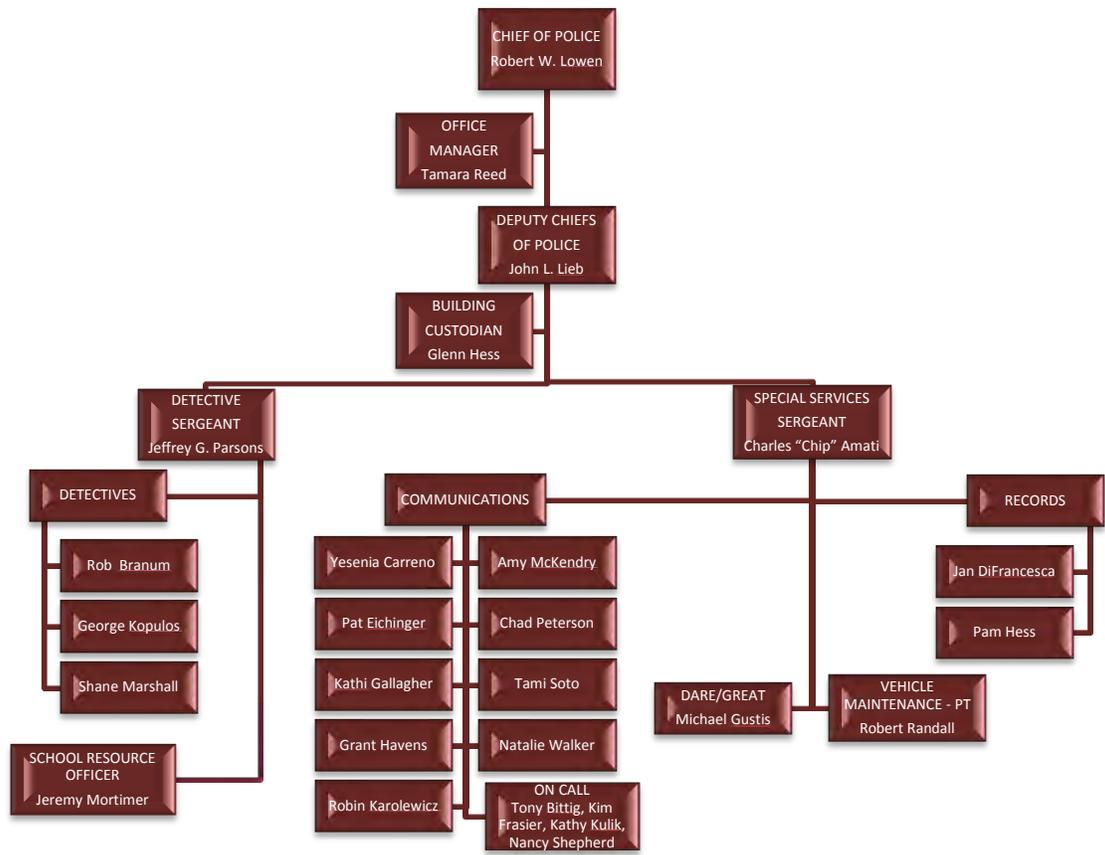
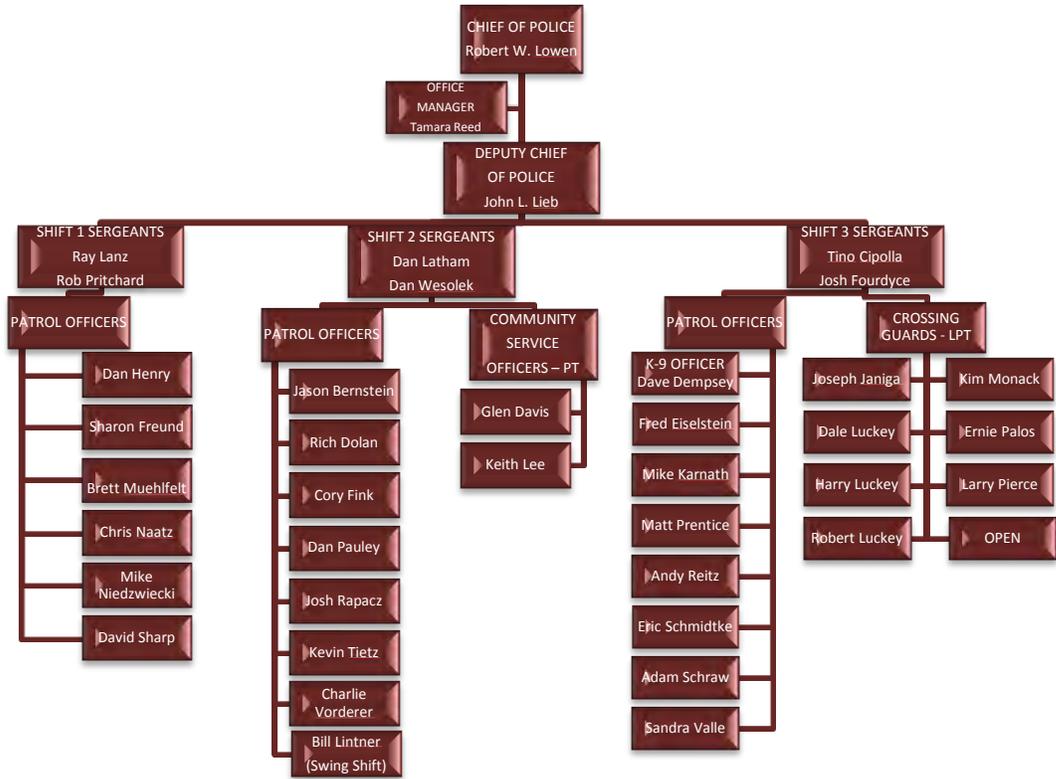
The Woodstock Police Department is responsible for the regulation of both criminal and non-criminal conduct by the most cost-effective means possible. The Police Department supports the prevention of crime, the investigation of reported crime, the apprehension of offenders, the prosecution of offenders and the recovery of stolen property. Our Mission Statement is: "Providing the Highest Quality of Police Services by working with our community and sharing our mutual responsibilities for safety, service and problem resolution." We accomplish this by three major tenets:



- By a Vibrant Police Department committed to and accountable for promoting safety and security.
- Insuring a Safe environment secured through Community Policing and determined public and private partnerships.
- By having No tolerance for gangs and drug activity.

### POLICE DEPARTMENT – ORGANIZATIONAL CHARTS (OVERALL, FIELD OPERATIONS/PATROL, SUPPORT SERVICES)





**POLICE DEPARTMENT – PERSONNEL SUMMARY**

POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Chief of Police	1	1	1	1	1	0
Deputy Chief	1	1	1	1	1	0
Administrative Office Manager	1	1	1	1	1	0
Patrol Sergeant	6	6	6	6	6	0
Detective Sergeant	1	1	1	1	1	0
Special Services Sergeant	1	1	1	1	1	0
Patrol Officers	22	22	22	22	22	0
Detectives	3	3	3	3	3	0
D.A.R.E. Officer	1	1	1	1	1	0
School Liaison Officer	1	1	1	1	1	0
Telecommunicators	9	9	9	9	9	0
Records Clerk	2	2	2	2	2	0
Custodian	1	1	1	1	1	0
Community Service Officer-PT	0.5	0.5	0.5	1.0	1.0	0
Vehicle Maintenance - PT	0.5	0.5	0.5	0.5	0.5	0
Crossing Guards – LPT	4	4	4	4	4	0
<b>TOTAL FULL TIME</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>
<b>TOTAL PART TIME (FTE)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1.5</b>	<b>1.5</b>	<b>0</b>
<b>TOTAL LPT (FTE)</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>TOTAL SWORN</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0</b>

**FY14/15 Accomplishments**

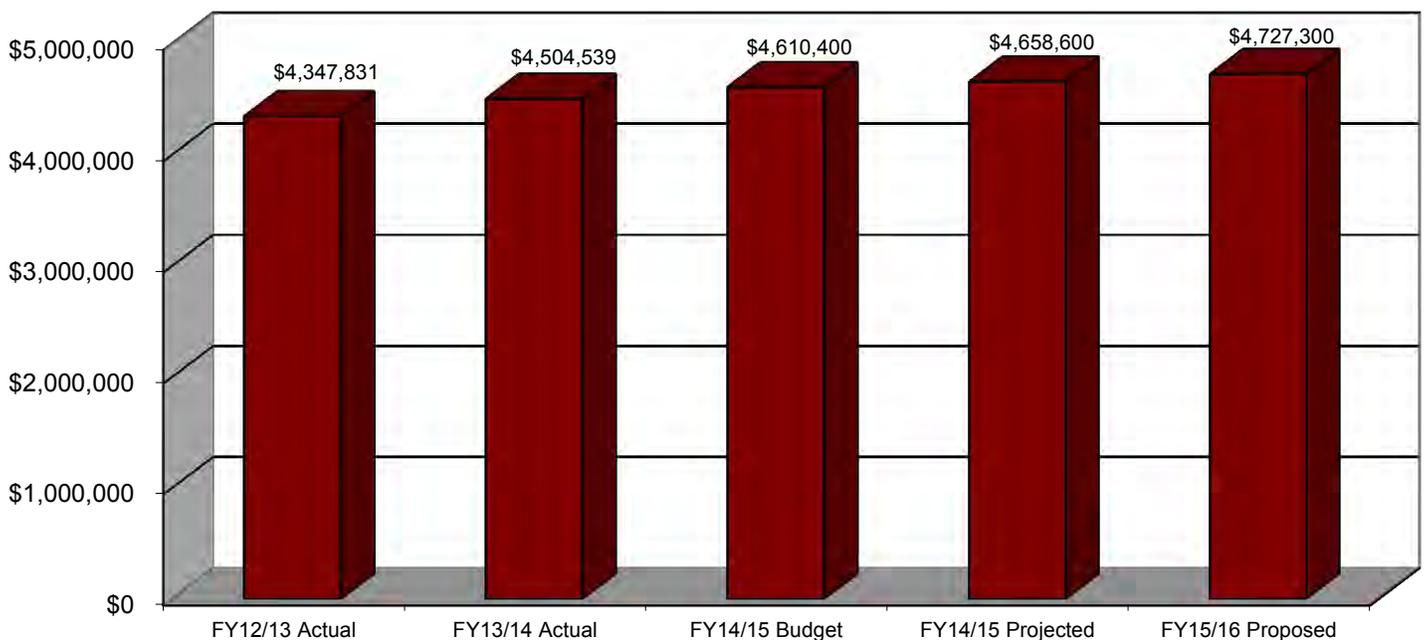
- 1<sup>st</sup> Place finish in Illinois Traffic Safety Challenge.
- Boy Scouts of America Police Explorer Post.
- College Intern Program.
- Two Drug Take Back Programs and 24/7 MedReturn Drug Drop-off site.
- Crime Prevention Notice Program.
- Permanent Beat Officer Program.
- Alcohol compliance checks, tobacco and synthetic drug checks and sex offender registry checks.

- Conducted 24 lockdown drills, reviewed security plans for all Woodstock Schools, conducted “Active Shooter” Drill in area schools.
- Hired and trained three police recruits and two part-time telecommunicators.
- Numerous community programs including; DARE and Gang Resistance and Education Training (GREAT), High School Resource Officer, Coffee with the Chief, Coffee with the Merchants, Liquor License Holders Meeting, Neighborhood Watch Program, Senior Citizen Call In Program, home and business security checks, relationship building with Permanent Beat Officers and business community, and AARP Driver Safety Programs.

**FY15/16 Goals and Objectives**

- Permanent Beat Officer Program to identify and resolve crime and quality of life issues in neighborhoods.
- Continuation of Community Programs including Coffee with Chief, Coffee with the Merchants, Neighborhood Watch, AARP Driver Safety Training, Explorer Scouts and College Intern Program.
- School safety through DARE, GREAT, School Resource Officer, review of school security plans, active shooter drill and school lock down drills.
- Participate in Illinois Chiefs of Police Traffic Safety Challenge.
- Review and revamp critical, high-liability Departmental General Orders.
- High visibility on Square via foot patrols, bike patrols and Community Service Officers.
- Maintain high personnel standards through training, recognition and appropriate discipline.
- Investigate implementation of less than lethal use of force options.
- Maintain cutting-edge technology.
- Begin negotiations for a new Collective Bargaining Agreement.
- Provide professional, courteous, timely, fair and impartial law enforcement service to our Community.

**BUDGET COMPARISON**



**Police Protection Fund**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 21,400	\$ 34,900
<b>REVENUES</b>						
<b>TAXES</b>						
03-00-1-311	Property Taxes-Police Operations	\$ 747,493	\$ 993,701	\$ 1,207,700	\$ 1,205,600	\$ 2,490,000
03-00-1-312	Property Taxes-Police Pension	862,721	882,337	932,300	930,600	950,000
<b>TOTAL TAXES</b>		<b>\$ 1,610,214</b>	<b>\$ 1,876,038</b>	<b>\$ 2,140,000</b>	<b>\$ 2,136,200</b>	<b>\$ 3,440,000</b>
<b>FEES</b>						
03-00-2-321	Police Fines	\$ 439,887	\$ 457,333	\$ 410,000	\$ 415,600	\$ 415,000
03-00-2-322	Adjudicated Fines	6,651	8,753	8,000	9,000	8,000
<b>TOTAL FEES</b>		<b>\$ 446,538</b>	<b>\$ 466,086</b>	<b>\$ 418,000</b>	<b>\$ 424,600</b>	<b>\$ 423,000</b>
<b>INTERGOVERNMENTAL</b>						
03-00-4-339	Fire/Ambulance District Contract	\$ 70,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 84,000
03-00-4-344	PTI Reimbursement	9,629	210	5,000	-	-
03-00-4-354	District 200 Reimbursement	45,500	48,000	54,600	54,600	56,000
03-00-4-448	Police Grant Revenue	27,558	13,523	10,000	28,000	20,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 152,687</b>	<b>\$ 136,733</b>	<b>\$ 149,600</b>	<b>\$ 162,600</b>	<b>\$ 160,000</b>
<b>OTHER REVENUE</b>						
03-00-5-360	DARE Contributions	\$ -	\$ 4,228	\$ 2,000	\$ 500	\$ 2,000
03-00-5-370	Wireless Alarm Fees	52,362	52,848	54,000	54,000	54,000
03-00-5-380	Miscellaneous Income	11,773	13,081	10,000	11,700	11,000
03-00-5-382	Extra Police Duty Charges	8,252	5,866	6,500	7,000	7,200
03-00-5-383	Workers' Comp Recapture	-	-	-	26,100	-
03-00-5-393	Drug Forfeiture Revenue	-	18,535	-	3,300	2,500
03-00-5-394	Explorer Revenue	-	4,000	4,000	7,500	4,000
03-00-5-395	Emergency 911 Revenue	-	8,569	-	8,600	8,600
03-00-5-396	DUI Fines	-	-	-	12,000	12,000
<b>TOTAL OTHER REVENUE</b>		<b>\$ 72,387</b>	<b>\$ 107,127</b>	<b>\$ 76,500</b>	<b>\$ 130,700</b>	<b>\$ 101,300</b>
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<b>\$ 2,281,826</b>	<b>\$ 2,585,984</b>	<b>\$ 2,784,100</b>	<b>\$ 2,854,100</b>	<b>\$ 4,124,300</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
03-00-9-392	Transfer from General Corporate Fund	\$ 3,574,001	\$ 3,525,641	\$ 3,445,400	\$ 3,426,000	\$ 2,170,300
03-00-9-888	Transfer to Police Pension Fund	(862,721)	(882,336)	(932,300)	(930,600)	(950,000)
03-00-9-889	Transfer to Employees Insurance Fund	(645,275)	(703,332)	(689,800)	(677,400)	(600,000)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 2,066,005</b>	<b>\$ 1,939,973</b>	<b>\$ 1,823,300</b>	<b>\$ 1,818,000</b>	<b>\$ 620,300</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 4,347,831</b>	<b>\$ 4,525,957</b>	<b>\$ 4,607,400</b>	<b>\$ 4,672,100</b>	<b>\$ 4,744,600</b>

**Police Protection Fund (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>EXPENSES</b>						
<b>SALARIES</b>						
03-00-3-406	Office Manager	\$ 47,754	\$ 49,422	\$ 51,200	\$ 51,200	\$ 53,300
03-00-3-407	Records/Communications	649,479	631,119	632,900	640,300	659,200
03-00-3-418	Maintenance Personnel	49,297	47,252	51,200	50,800	53,500
03-00-3-421	Police Chief	126,862	131,269	136,700	137,200	140,000
03-00-3-423	Supervisory Officers	804,741	827,343	881,100	880,900	896,700
03-00-3-424	Police Officers	1,997,043	2,112,376	2,072,900	2,086,700	2,157,000
03-00-3-425	Community Service Officers	28,055	27,979	43,100	40,500	45,100
03-00-3-430	Crossing Guards	37,286	36,894	39,300	39,300	40,900
03-00-3-433	Extra Police Duty	7,699	5,432	6,500	7,000	7,200
03-00-3-445	Overtime Dispatchers	44,332	54,635	48,800	48,000	49,200
03-00-3-447	Overtime Officers	171,237	172,504	181,000	181,000	186,500
03-00-3-448	Overtime Grant Officers	19,486	12,640	10,000	28,000	20,000
<b>TOTAL SALARIES</b>		<b>\$ 3,983,271</b>	<b>\$ 4,108,865</b>	<b>\$ 4,154,700</b>	<b>\$ 4,190,900</b>	<b>\$ 4,308,600</b>
<b>PERSONAL SERVICES</b>						
03-00-4-451	Sick Leave Conversion	\$ 8,618	\$ 10,100	\$ 78,900	\$ 74,600	\$ 31,700
03-00-4-452	Travel & Training	20,009	19,147	19,000	19,000	19,500
03-00-4-453	Uniform Allowance	37,737	42,718	38,000	38,000	38,900
03-00-4-454	Dues & Subscriptions	2,429	2,061	2,600	2,600	2,600
03-00-4-455	Board of Fire & Police Commission	1,505	375	2,000	500	2,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 70,298</b>	<b>\$ 74,401</b>	<b>\$ 140,500</b>	<b>\$ 134,700</b>	<b>\$ 94,700</b>
<b>CONTRACTUAL SERVICES</b>						
03-00-5-501	Communications	\$ 40,201	\$ 46,674	\$ 48,500	\$ 48,500	\$ 49,800
03-00-5-502	Legal Expenses	59,589	79,581	62,500	85,000	80,000
03-00-5-543	Leases and Professional Services	4,179	3,974	6,000	4,800	4,500
03-00-5-550	Service to Maintain Building	19,480	15,026	15,000	29,400	20,000
03-00-5-552	Service to Maintain Equipment	17,167	11,791	15,000	14,000	16,000
03-00-5-553	Service to Maintain Vehicles	5,661	3,542	6,000	6,000	6,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 146,277</b>	<b>\$ 160,588</b>	<b>\$ 153,000</b>	<b>\$ 187,700</b>	<b>\$ 176,300</b>
<b>COMMODITIES</b>						
03-00-6-601	Postage	\$ 1,635	\$ 693	\$ 1,500	\$ 1,300	\$ 1,400
03-00-6-602	Gasoline & Oil	100,093	89,847	96,900	75,500	80,000
03-00-6-603	Fuel-Heating	-	-	600	1,100	800
03-00-6-606	Supplies	20,829	29,852	21,500	21,500	21,500
03-00-6-610	DARE	-	2,012	2,000	2,000	2,000
03-00-6-613	Water & Sewer	1,034	1,033	1,200	1,200	1,200
03-00-6-622	Material to Maintain Vehicles	18,307	13,671	20,000	18,000	20,000
<b>TOTAL COMMODITIES</b>		<b>\$ 141,898</b>	<b>\$ 137,108</b>	<b>\$ 143,700</b>	<b>\$ 120,600</b>	<b>\$ 126,900</b>
<b>CAPITAL OUTLAY</b>						
03-00-7-715	Computer System Upgrades	\$ 478	\$ 3,525	\$ 4,000	\$ 2,000	\$ 4,000
03-00-7-720	Equipment	5,109	6,901	7,000	7,500	7,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 5,587</b>	<b>\$ 10,426</b>	<b>\$ 11,000</b>	<b>\$ 9,500</b>	<b>\$ 11,000</b>

**Police Protection Fund (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>OTHER CHARGES</b>						
03-00-8-801	Contingencies	\$ 500	\$ -	\$ 500	\$ -	\$ -
03-00-8-823	DUI Fines Expenditures	-	-	-	1,400	2,800
03-00-8-829	Drug Forfeiture Expenditures	-	12,205	-	5,000	1,500
03-00-8-830	Explorer Expenditures	-	184	4,000	4,000	4,000
03-00-8-831	Emergency 911 Expenditures	-	762	3,000	4,800	1,500
<b>TOTAL OTHER CHARGES</b>		<b>\$ 500</b>	<b>\$ 13,151</b>	<b>\$ 7,500</b>	<b>\$ 15,200</b>	<b>\$ 9,800</b>
<b>TOTAL POLICE PROTECTION FUND EXPENSES</b>		<b>\$ 4,347,831</b>	<b>\$ 4,504,539</b>	<b>\$ 4,610,400</b>	<b>\$ 4,658,600</b>	<b>\$ 4,727,300</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ -</b>	<b>\$ 21,418</b>	<b>\$ (3,000)</b>	<b>\$ 13,500</b>	<b>\$ 17,300</b>
<b>Ending Fund Balance</b>					<b>\$ 34,900</b>	<b>\$ 52,200</b>

**Police Department Line Item Descriptions**

<b>03-00-1-311</b>	<b>Property Taxes - Police Operations</b>	<b>\$ 2,490,00</b>
FY12/13 Actual:	\$ 747,493	FY13/14 Actual: \$ 993,701
FY14/15 Budget:	\$ 1,207,700	FY14/15 Projected: \$ 1,205,600
Budget to Proposed	106.2% $\Delta$	Projected to Proposed 106.5% $\Delta$

The Police Protection fund receives a property tax that is extended for the purpose of providing police protection services throughout the City. In FY15/16, the City has reallocated property tax revenue from the General Fund to the Police Protection Fund. Since the Police Protection Fund is already dependent on an internal transfer from the General Fund to cover expenses, the increased property tax allocation will have a net zero effect as the transfer amount between the funds will be reduced.

<b>03-00-1-312</b>	<b>Property Taxes - Police Pension</b>	<b>\$ 950,000</b>
FY12/13 Actual:	\$ 862,721	FY13/14 Actual: \$ 882,337
FY14/15 Budget:	\$ 932,300	FY14/15 Projected: \$ 930,600
Budget to Proposed	1.9% $\Delta$	Projected to Proposed 2.1% $\Delta$

This revenue line item reflects the anticipated property tax revenue received through the property tax levy for the Police Pension Fund, as projected by the Finance Department. These property taxes are restricted and can only be used to meet the employer’s contribution for sworn police officers. Pursuant to applicable accounting requirements, a corresponding transfer of these dollars to the Police Pension Fund is provided for in Transfer Account Code 03-00-9-888 which follows later in this document.

**03-00-2-321 Police Fines** **\$ 415,000**

FY12/13 Actual:	\$ 439,887	FY13/14 Actual:	\$ 457,333
FY14/15 Budget:	\$ 410,000	FY14/15 Projected:	\$ 415,600
Budget to Proposed	1.2% <span style="color: green;">△</span>	Projected to Proposed	-0.1% <span style="color: red;">▽</span>

This revenue line item reflects fines collected from all offenses including criminal arrests, traffic citations, administrative vehicle impound tow fees and parking tickets.

**03-00-2-322 Adjudicated Fines** **\$ 8,000**

FY12/13 Actual:	\$ 6,651	FY13/14 Actual:	\$ 8,753
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 9,000
Budget to Proposed	0.0%	Projected to Proposed	-11.1% <span style="color: red;">▽</span>

This revenue line item reflects fines collected through the Administrative Adjudication hearing process for certain police-enforced municipal ordinance violations which have been identified as being appropriate, as well as allowed by State Statute.

**03-00-4-339 Fire/Ambulance District Contract** **\$ 84,000**

FY12/13 Actual:	\$ 70,000	FY13/14 Actual:	\$ 75,000
FY14/15 Budget:	\$ 80,000	FY14/15 Projected:	\$ 80,000
Budget to Proposed	5.0% <span style="color: green;">△</span>	Projected to Proposed	5.0% <span style="color: green;">△</span>

As per the City's current agreement with the Woodstock Fire/Rescue District, the City receives compensation from the District for providing emergency dispatching services.

**03-00-4-344 PTI Reimbursement** **\$ 0**

FY12/13 Actual:	\$ 9,629	FY13/14 Actual:	\$ 210
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% <span style="color: red;">▽</span>	Projected to Proposed	N/A

This line item accounts for the receipt of reimbursement from the State of Illinois for some of the costs related to sending a recruit police officer to basic police training. In recent years tuition expenses have been sent directly to the Police Academy from the Illinois Law Enforcement Training and Standards Board.

**03-00-4-354 District 200 Reimbursement** **\$ 56,000**

FY12/13 Actual:	\$ 45,500	FY13/14 Actual:	\$ 48,000
FY14/15 Budget:	\$ 54,600	FY14/15 Projected:	\$ 54,600
Budget to Proposed	2.6% <span style="color: green;">△</span>	Projected to Proposed	2.6% <span style="color: green;">△</span>

This line item is based upon an annual contractual agreement between the City and the school district which provides reimbursement to the City for two-thirds (equivalent to the school year) of the cost of a High School Resource Officer's salary.

**03-00-4-448 Police Grant Revenue \$ 20,000**

FY12/13 Actual:	\$ 27,558	FY13/14 Actual:	\$ 13,523
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 28,000
Budget to Proposed	100.0% <span style="color: green;">△</span>	Projected to Proposed	-28.6% <span style="color: red;">▽</span>

The Illinois Department of Transportation offers grant opportunities on an annual basis to pay overtime costs associated with local Police Departments participating in special traffic enforcement campaigns intended to make the State’s roadways safer. Such campaigns typically target seatbelt and driving while under the influence violations. The expenditure of these grant funds is documented later within this budget in the “Overtime Grant Officers” expenditure account # 03-00-3-448.

**03-00-5-360 DARE Contributions \$ 2,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 4,228
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	300.0% <span style="color: green;">△</span>

Due to continued lack of funding which was previously available through State and Federal grants, fundraising efforts will continue to be required of the DARE Officer and the Department. The expenditure of these funds is documented later within this budget in the DARE expenditure account #03-00-6-610.

**03-00-5-370 Wireless Alarm Fees \$ 54,000**

FY12/13 Actual:	\$ 52,362	FY13/14 Actual:	\$ 52,848
FY14/15 Budget:	\$ 54,000	FY14/15 Projected:	\$ 54,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The wireless alarm system has provided a more efficient and effective response to the alarms in our community and has created a consistent revenue stream. This proves to be a viable and reliable revenue source.

**03-00-5-380 Miscellaneous Income \$ 11,000**

FY12/13 Actual:	\$ 11,773	FY13/14 Actual:	\$ 13,081
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 11,700
Budget to Proposed	10.0% <span style="color: green;">△</span>	Projected to Proposed	-6.0% <span style="color: red;">▽</span>

The revenue stream documented in this line item is generated from a number of miscellaneous sources of income received by the Police Department such as: charges for copies of police reports, offender registration lists, warrant execution, applicant fingerprinting, subpoenas, tobacco compliance checks and bail bond processing.

**03-00-5-382 Extra Police Duty Charges \$ 7,200**

FY12/13 Actual:	\$ 8,252	FY13/14 Actual:	\$ 5,866
FY14/15 Budget:	\$ 6,500	FY14/15 Projected:	\$ 7,000
Budget to Proposed	10.8% <span style="color: green;">△</span>	Projected to Proposed	2.9% <span style="color: green;">△</span>

This revenue line item is to receive payment for any extra police duty provided at the request of a specific sponsor. These extra duty events are, by way of example, high school sporting events, high school dances, and community picnics in the parks. The

revenue generated from this account is paid to the officer assigned to the extra duty through expenditure account #03-00-3-433.

<b>03-00-5-383 Workers' Compensation Recapture</b>				<b>\$ 0</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 26,100	
Budget to Proposed	N/A	Projected to Proposed	-100.0%	▽

Illinois Statute requires that officers on workers' compensation receive 100.0% of their pay while out on a work injury. This line item records the revenue received by MCMRMA to help offset these payments.

<b>03-00-5-393 Drug Forfeiture Revenue</b>				<b>\$ 2,500</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 18,535	
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 3,300	
Budget to Proposed	N/A	Projected to Proposed	-24.2%	▽

This revenue line item is for asset forfeitures commonly seen in drug-related investigations resulting in arrests. A fraction of those assets are then returned to the arresting agency as part of a court-ordered forfeiture. All forfeited funds received through this process are mandated by State Statute to be spent on further enforcement of the drug enforcement laws of Illinois. The expenditures from this account are documented in line item #03-00-8-829 (Drug Forfeiture Expenditures).

<b>03-00-5-394 Explorer Revenue</b>				<b>\$ 4,000</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 4,000	
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 7,500	
Budget to Proposed	0.0%	Projected to Proposed	-46.7%	▽

This revenue line item is for grants and donations received to fund Woodstock Police Explorer Post #765. We anticipate receiving a grant from the McHenry County Community Foundation for \$4,000. These funds are expended to provide for uniform and training items in support of the Police Explorer Post documented in line item 03-00-8-830.

<b>03-00-5-395 Emergency 911 Revenue</b>				<b>\$ 8,600</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 8,569	
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 8,600	
Budget to Proposed	N/A	Projected to Proposed	0.0%	

As per State Statute, the McHenry County Emergency Telephone System Board (ETSB) may disburse funds from time to time to its area Public Safety Dispatch Centers. Public Safety Dispatch Center Reimbursement Funds are to be used to offset the expenses pursuant to 50 ILCS 750/15.4(c) of the Emergency Telephone System Act. The expenditures from this account are documented in line item #03-00-8-831.

**03-00-5-396 DUI Fines \$ 12,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 12,000
Budget to Proposed	N/A	Projected to Proposed	0.0%

These fines are received from McHenry County Court for convicted DUI offenders. Funds are mandated by State Law to be used to further enforcement of DUI violations. Expenditures from this fund are documented under account #03-00-8-823.

**03-00-9-392 Transfer from General Corporate Fund \$ 2,170,300**

FY12/13 Actual:	\$ 3,574,001	FY13/14 Actual:	\$ 3,525,641
FY14/15 Budget:	\$ 3,445,400	FY14/15 Projected:	\$ 3,426,000
Budget to Proposed	-37.0% ▽	Projected to Proposed	-36.7% ▽

This is the amount of the anticipated transfer that will be needed at the end of the fiscal year in order to subsidize the Police Protection Fund. This transfer represents the difference between the revenues generated for Police Protection services (e.g., property taxes, fines, grants) and the corresponding expenditures required to provide the community with public safety services. The remaining difference is transferred annually as a subsidy from the General Corporate Fund.

**03-00-9-888 Transfer to Police Pension Fund (\$ 950,000)**

FY12/13 Actual:	(\$ 862,721)	FY13/14 Actual:	(\$ 882,336)
FY14/15 Budget:	(\$ 932,300)	FY14/15 Projected:	(\$ 930,600)
Budget to Proposed	1.9% △	Projected to Proposed	2.1% △

This is the transfer required to the Police Pension Fund for those full-time sworn employees reported within the Police Protection Fund. Based on the recommendations of the City's auditors, the Property Tax Revenues received for the Police Pension Fund are no longer included in line item #03-00-1-311 of the Police Protection Fund operating budget and are now segregated in line item #03-00-1-312. As such, it is required that this Transfer Account for these funds is additionally reflected within this budget. The annual transfer is always the same amount as reflected in the revenue received in line item #03-00-1-312.

**03-00-9-889 Transfer to Employees Insurance Fund (\$ 600,000)**

FY12/13 Actual:	(\$ 645,275)	FY13/14 Actual:	(\$ 703,332)
FY14/15 Budget:	(\$ 689,800)	FY14/15 Projected:	(\$ 677,400)
Budget to Proposed	-13.0% ▽	Projected to Proposed	-11.4% ▽

This is the transfer to the Employees Health/Life Insurance Fund for those full-time employees in the Police Protection Fund receiving health insurance benefits.

**03-00-3-406 Office Manager \$ 53,300**

FY12/13 Actual:	\$ 47,754	FY13/14 Actual:	\$ 49,422
FY14/15 Budget:	\$ 51,200	FY14/15 Projected:	\$ 51,200
Budget to Proposed	4.1% <span style="color: red;">△</span>	Projected to Proposed	4.1% <span style="color: red;">△</span>

This line item is the salary for the Office Manager of the Administrative Division of the Police Department. The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

**03-00-3-407 Records/Communications \$ 659,200**

FY12/13 Actual:	\$ 649,479	FY13/14 Actual:	\$ 631,119
FY14/15 Budget:	\$ 632,900	FY14/15 Projected:	\$ 640,300
Budget to Proposed	4.2% <span style="color: red;">△</span>	Projected to Proposed	3.0% <span style="color: red;">△</span>

This line item reflects the salaries for nine (9) Communications Operators and two (2) Records Clerks. The FY15/16 budget amount is consistent with the negotiated and ratified FOP collective bargaining agreement for unionized positions.

**03-00-3-418 Maintenance Personnel \$ 53,500**

FY12/13 Actual:	\$ 49,297	FY13/14 Actual:	\$ 47,252
FY14/15 Budget:	\$ 51,200	FY14/15 Projected:	\$ 50,800
Budget to Proposed	4.5% <span style="color: red;">△</span>	Projected to Proposed	5.3% <span style="color: red;">△</span>

This line item reflects the salaries for the personnel needed to perform the necessary cleaning and maintenance services required for the upkeep of the Police Facility and the police vehicle fleet. The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

**03-00-3-421 Police Chief \$ 140,000**

FY12/13 Actual:	\$ 126,862	FY13/14 Actual:	\$ 131,269
FY14/15 Budget:	\$ 136,700	FY14/15 Projected:	\$ 137,200
Budget to Proposed	2.4% <span style="color: red;">△</span>	Projected to Proposed	2.0% <span style="color: red;">△</span>

This line item is the salary for the Chief of Police, who is the Department Director, and who is responsible for all functions of the Police Department. The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

**03-00-3-423 Supervisory Officers** **\$ 896,700**

FY12/13 Actual:	\$ 804,741	FY13/14 Actual:	\$ 827,343
FY14/15 Budget:	\$ 881,100	FY14/15 Projected:	\$ 880,900
Budget to Proposed	1.8% <span style="color: red;">△</span>	Projected to Proposed	1.8% <span style="color: red;">△</span>

This line item reflects the salaries for the supervisory staff. The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program. This line item provides funding for the salaries of one (1) Deputy Chief, and eight (8) Sergeants, who perform a variety of supervisory functions within the department.

**03-00-3-424 Police Officers** **\$ 2,157,000**

FY12/13 Actual:	\$ 1,997,043	FY13/14 Actual:	\$ 2,112,376
FY14/15 Budget:	\$ 2,072,900	FY14/15 Projected:	\$ 2,086,700
Budget to Proposed	4.1% <span style="color: red;">△</span>	Projected to Proposed	3.4% <span style="color: red;">△</span>

This line item reflects the salary of twenty seven (27) current sworn Police Officers, who are allocated within the Department in the following assignments: Twenty-two (22) Officers assigned to Patrol, three (3) Officers assigned as Detectives, one (1) Officer assigned to instruct DARE/GREAT, and one (1) Officer assigned as the High School Resource Officer. In addition to base salaries, this salary line item also reflects all salary costs related to required court appearances, and all salary costs associated with attendance at training. Although this line item includes the High School Resource Officer, it should be noted that approximately two-thirds of that Officer's salary, in the amount of \$56,000, appears as revenue in line item #03-00-4-354 as the result of an annual reimbursement agreement with Community School District #200. The authorized staffing level of the Police Department is thirty (30) sworn Police Officers; however, the Department is currently operating at the staffing level of twenty-seven (27) Police Officers.

**03-00-3-425 Community Service Officers** **\$ 45,100**

FY12/13 Actual:	\$ 28,055	FY13/14 Actual:	\$ 27,979
FY14/15 Budget:	\$ 43,100	FY14/15 Projected:	\$ 40,500
Budget to Proposed	4.6% <span style="color: red;">△</span>	Projected to Proposed	11.4% <span style="color: red;">△</span>

This line item provides for the salary for two (2) authorized part-time Community Service Officers. The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

**03-00-3-430 Crossing Guards** **\$ 40,900**

FY12/13 Actual:	\$ 37,286	FY13/14 Actual:	\$ 36,894
FY14/15 Budget:	\$ 39,300	FY14/15 Projected:	\$ 39,300
Budget to Proposed	4.1% <span style="color: red;">△</span>	Projected to Proposed	4.1% <span style="color: red;">△</span>

This line item provides for school crossing guards at six school crossing location assignments throughout the community during one hundred and seventy six (176) school days each year. The hourly rate for these positions is reviewed and determined annually by the City's seasonal/part-time wage and compensation plan. An authorized levy with a maximum levy rate of \$0.02 actually pays for the cost of the school crossing guard service. These levy funds are included in the property tax "Police Operations" line item of the Police Department Budget.

**03-00-3-433 Extra Police Duty** **\$ 7,200**

FY12/13 Actual:	\$ 7,699	FY13/14 Actual:	\$ 5,432
FY14/15 Budget:	\$ 6,500	FY14/15 Projected:	\$ 7,000
Budget to Proposed	10.8% <span style="color: red;">△</span>	Projected to Proposed	2.9% <span style="color: red;">△</span>

This line item provides for the payments made to officers working extra duty assignments. These extra duty assignments are those which are requested by an outside sponsor and which are out of the scope of services that the Department can provide with on-duty personnel. Annually, the vast majority of these types of requests are received from the community's schools. Upon completion of the assignment, officers are paid from this line item, the Department/City bills the sponsor of the extra duty, and the revenues generated are deposited into account #03-00-5-382.

**03-00-3-445 Overtime Dispatchers** **\$ 49,200**

FY12/13 Actual:	\$ 44,332	FY13/14 Actual:	\$ 54,635
FY14/15 Budget:	\$ 48,800	FY14/15 Projected:	\$ 48,000
Budget to Proposed	0.8% <span style="color: red;">△</span>	Projected to Proposed	2.5% <span style="color: red;">△</span>

This line item reflects the anticipated costs associated with overtime for communications operators, records clerks, and in accordance with the current Collective Bargaining Agreement, part-time telecommunicators that may be utilized for shift coverage during extended vacations or extended absences (e.g. FMLA).

**03-00-3-447 Overtime Officers** **\$ 186,500**

FY12/13 Actual:	\$ 171,237	FY13/14 Actual:	\$ 172,504
FY14/15 Budget:	\$ 181,000	FY14/15 Projected:	\$ 181,000
Budget to Proposed	3.0% <span style="color: red;">△</span>	Projected to Proposed	3.0% <span style="color: red;">△</span>

This line item reflects the anticipated overtime cost associated for all sworn Officers, and is based on projections made from the review of overtime requirements experienced during previous fiscal years, as well as specific planning for the upcoming fiscal year.

**03-00-3-448 Grant Officers** **\$ 20,000**

FY12/13 Actual:	\$ 19,486	FY13/14 Actual:	\$ 12,640
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 28,000
Budget to Proposed	100.0% <span style="color: red;">△</span>	Projected to Proposed	-28.6% <span style="color: green;">▽</span>

The Illinois Department of Transportation historically has offered grant opportunities on an annual basis to pay overtime costs associated with local Police Departments' participation in special traffic enforcement campaigns intended to make the State's roadways safer. Such campaigns typically target seat belt violations and driving while under the influence. The level of success of our applications, the amount of revenue granted/received, and the subsequent level of expenditures in this line item will be completely contingent upon the availability of funding through the State of Illinois during the coming fiscal year.

**03-00-4-451 Sick Leave Conversion** **\$ 31,700**

FY12/13 Actual:	\$ 8,618	FY13/14 Actual:	\$ 10,100
FY14/15 Budget:	\$ 78,900	FY14/15 Projected:	\$ 74,600
Budget to Proposed	-59.8% <span style="color: green;">▽</span>	Projected to Proposed	-57.5% <span style="color: green;">▽</span>

This line item is based on the potential annual employee conversion of sick leave benefits into compensation pursuant to the provisions of the Labor Agreement and the City of Woodstock Employee Handbook. This benefit payment was modified requiring it to first be mandatorily applied to the employees' health insurance contributions, with any remainder paid out as taxable wages. A review of the current attendance and benefit records of the Police Department indicates that sixteen (16) employees may be eligible for this benefit in FY15/16.

**03-00-4-452 Travel & Training** **\$ 19,500**

FY12/13 Actual:	\$ 20,009	FY13/14 Actual:	\$ 19,147
FY14/15 Budget:	\$ 19,000	FY14/15 Projected:	\$ 19,000
Budget to Proposed	2.6% <span style="color: red;">△</span>	Projected to Proposed	2.6% <span style="color: red;">△</span>

This line item is to provide for the training of all police personnel during the fiscal year. This line item covers training related travel costs, firearm training ammunition, firearm supplies, seminars and conferences.

**03-00-4-453 Uniform Allowance** **\$ 38,900**

FY12/13 Actual:	\$ 37,737	FY13/14 Actual:	\$ 42,718
FY14/15 Budget:	\$ 38,000	FY14/15 Projected:	\$ 38,000
Budget to Proposed	2.4% <span style="color: red;">△</span>	Projected to Proposed	2.4% <span style="color: red;">△</span>

This line item is the annual uniform allowance for all department personnel providing for the replacement of worn-out uniforms and equipment. The annual uniform allowance for sworn personnel and communications/records personnel is based on a fixed rate pursuant to the Collective Bargaining Agreement.

**03-00-4-454 Dues & Subscriptions \$ 2,600**

FY12/13 Actual:	\$ 2,429	FY13/14 Actual:	\$ 2,061
FY14/15 Budget:	\$ 2,600	FY14/15 Projected:	\$ 2,600
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item includes the expenses involved in the purchase of updated statute books, law enforcement journals and publications that assist the department in correctly interpreting and enforcing legislation such as, Illinois Compiled Statutes, Illinois Traffic Law, manuals on drug identification, labor relations, and arbitration issues. It further provides related association dues for Juvenile Officers, Training Officers, the Chief, the Deputy Chief, the Public Information Officer, and the Investigators.

**03-00-4-455 Board of Fire & Police Commission \$ 2,000**

FY12/13 Actual:	\$ 1,505	FY13/14 Actual:	\$ 375
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	300.0% <span style="color: red;">△</span>

This line item provides for any costs associated with initial hire testing and promotional examinations authorized by the Board of Fire & Police Commissioners and the City that have not been budgeted by the Human Resources Department. Additionally, this line item further provides for dues, subscriptions and training seminars for members of the Board of Fire & Police Commissioners. This line item also funds board attorney costs and court reporter expenses that may be associated with any disciplinary matters which require the participation of the board.

**03-00-5-501 Communications \$49,800**

FY12/13 Actual:	\$ 40,201	FY13/14 Actual:	\$ 46,674
FY14/15 Budget:	\$ 48,500	FY14/15 Projected:	\$ 48,500
Budget to Proposed	2.7% <span style="color: red;">△</span>	Projected to Proposed	2.7% <span style="color: red;">△</span>

This line item presently provides for the cost of the internal telephone lines, shared city hall lines and the cellular telephone services associated with the day-to-day operation of the Police Department.

**03-00-5-502 Legal Expenses \$ 80,000**

FY12/13 Actual:	\$ 59,589	FY13/14 Actual:	\$ 79,581
FY14/15 Budget:	\$ 62,500	FY14/15 Projected:	\$ 85,000
Budget to Proposed	28.0% <span style="color: red;">△</span>	Projected to Proposed	-5.9% <span style="color: green;">▽</span>

This line item is for all costs stemming from attorney fees. This line item mainly covers the costs incurred by the City for the City Attorney’s services relative to traffic and criminal prosecution as well as other legal matters arising from the actions of the department.

**03-00-5-543 Leases and Professional Services \$ 4,500**

FY12/13 Actual:	\$ 4,179	FY13/14 Actual:	\$ 3,974
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 4,800
Budget to Proposed	-25.0% ▽	Projected to Proposed	-6.3% ▽

This line item provides for the lease of equipment utilized by the Department to conduct daily activities and to provide efficient service to the community. Equipment leased each year includes the postage meter which is utilized in our postage machine, the Haines reverse telephone directory and the Police Motorcycle from Harley Davidson. This line item also provides for the annual lease and access to the “Law Enforcement Agency Data System” (L.E.A.D.S.) computer network as provided by the Illinois Public Safety Agency Network.

**03-00-5-550 Service to Maintain Building \$ 20,000**

FY12/13 Actual:	\$ 19,480	FY13/14 Actual:	\$ 15,026
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 29,400
Budget to Proposed	33.3% △	Projected to Proposed	-32.0% ▽

This line item provides the funding for the overall services required to maintain the Police Facility building which include: building systems service contracts, an elevator service contract, an emergency generator service contract, repair/replacement costs, building fire extinguisher systems service, and other building maintenance-related services. The funding being requested will also provide for the annual certification, inspection and testing of building fire extinguishers, the elevator, and the fire alarm system. Lastly, this line item will provide funding to make the other necessary repairs or service to the building on a time and materials basis as needed throughout the year to properly maintain this City facility.

**03-00-5-552 Service to Maintain Equipment \$ 16,000**

FY12/13 Actual:	\$ 17,167	FY13/14 Actual:	\$ 11,791
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 14,000
Budget to Proposed	6.7% △	Projected to Proposed	14.3% △

This line item provides for the anticipated repair and maintenance costs associated with all non-fixed, department-owned equipment. It provides for the ability to purchase maintenance agreements, or provide maintenance services for all radio equipment, computer equipment, and some office equipment. The testing and certification of all radar equipment, vehicle fire extinguishers, and outside repairs to computers, copy machines and office equipment are also included in this line item. Additionally, the costs incurred by the Police Department/City for all annual maintenance and repairs required for the citywide emergency siren system are included in this line item.

**03-00-5-553 Service to Maintain Vehicles \$ 6,000**

FY12/13 Actual:	\$ 5,661	FY13/14 Actual:	\$ 3,542
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item provides for all outside repairs needed to maintain the police vehicle fleet. All expenses related to licensing and titling of the Police Department fleet are included, as well as funds for covering the \$1,000 insurance deductible resulting from any potential accidents.

**03-00-6-601 Postage \$ 1,400**

FY12/13 Actual:	\$ 1,635	FY13/14 Actual:	\$ 693
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,300
Budget to Proposed	-6.7% ▽	Projected to Proposed	7.7% △

This line item pays for all costs associated with mailings which are necessary to accomplish the day-to-day functions of the Police Department.

**03-00-6-602 Gasoline & Oil \$ 80,000**

FY12/13 Actual:	\$ 100,093	FY13/14 Actual:	\$ 89,847
FY14/15 Budget:	\$ 96,900	FY14/15 Projected:	\$ 75,500
Budget to Proposed	-17.4% ▽	Projected to Proposed	6.0% △

This line item provides for the cost of all petroleum products used by the police vehicle fleet on an annual basis. The Police Department's fleet will log in excess of 350,000 miles of patrol during FY15/16.

**03-00-6-603 Fuel – Heating \$ 800**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 600	FY14/15 Projected:	\$ 1,100
Budget to Proposed	33.3% △	Projected to Proposed	-27.3% ▽

This line item would be used to pay for the purchase of natural gas from NICOR to provide for the heating needs of the Police Facility. Under the City's franchise agreement with this utility company, the City is allocated a predetermined number of therms each year based on population. The Police Department now budgets for an additional expense in case the City exceeds its planned allotment for the franchise agreement during FY15/16.

**03-00-6-606 Supplies \$ 21,500**

FY12/13 Actual:	\$ 20,829	FY13/14 Actual:	\$ 29,852
FY14/15 Budget:	\$ 21,500	FY14/15 Projected:	\$ 21,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item provides for the purchase of all supplies required for the daily operation of the Department on an annual basis. Included in this line item are funds required for the purchase of the supplies needed to properly clean and maintain the Police Facility.

**03-00-6-610 DARE Supplies \$ 2,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 2,012
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Typical expenditures from this account include instruction workbooks, graduation certificates, DARE graduation t-shirts, balloons, pencils, and general office supplies.

**03-00-6-613 Water & Sewer \$ 1,200**

FY12/13 Actual:	\$ 1,034	FY13/14 Actual:	\$ 1,033
FY14/15 Budget:	\$ 1,200	FY14/15 Projected:	\$ 1,200
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is used to pay the water and sewer costs associated with the Police Facility.

**03-00-6-622 Material to Maintain Vehicles \$ 20,000**

FY12/13 Actual:	\$ 18,307	FY13/14 Actual:	\$ 13,671
FY14/15 Budget:	\$ 20,000	FY14/15 Projected:	\$ 18,000
Budget to Proposed	0.0%	Projected to Proposed	11.1% <span style="color: red;">△</span>

This line item provides for all costs associated with materials used by the Public Works Department and the Police Department's vehicle maintenance worker to maintain the police vehicle fleet, including brakes, lights, batteries, tires and miscellaneous fluids.

**03-00-7-715 Computer Systems Upgrades \$ 4,000**

FY12/13 Actual:	\$ 478	FY13/14 Actual:	\$ 3,525
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	100.0% <span style="color: red;">△</span>

This line item is used to provide for necessary computer system upgrades, as well as replacements and additions that are needed to maintain our computer system and associated capabilities.

**03-00-7-720 Equipment \$ 7,000**

FY12/13 Actual:	\$ 5,109	FY13/14 Actual:	\$ 6,901
FY14/15 Budget:	\$ 7,000	FY14/15 Projected:	\$ 7,500
Budget to Proposed	0.0%	Projected to Proposed	-6.7% <span style="color: green;">▽</span>

This line item has historically been used to provide for the purchase of necessary equipment needed by the Department to efficiently operate and serve the needs of the community. The Department is presently in need of a number of necessary items of equipment to replace items that have failed or that are failing.

**03-00-8-801 Contingencies \$ 0**

FY12/13 Actual:	\$ 500	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 0
Budget to Proposed	-100% ▽	Projected to Proposed	N/A

This line item is a contingency fund to provide for unusual costs or expenses incurred over the fiscal year resulting from unexpected incidents. It was decided in FY15/16 to eliminate the funding for this line item.

**03-00-8-823 DUI Fines Expenditures \$ 2,800**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 1,400
Budget to Proposed	N/A	Projected to Proposed	100.0% △

These expenditures are associated with funds received from McHenry County Court related to DUI convictions. This expenditure line item corresponds directly with the DUI Fine Revenue item #03-00-5-396. By Statute, any funds received as revenue as the result of DUI fines must be used for the furtherance of DUI enforcement. The Police Department intends to purchase two new radar units from this line item in FY15/16.

**03-00-8-829 Drug Forfeiture Expenditures \$ 1,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 12,205
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 5,000
Budget to Proposed	N/A	Projected to Proposed	-70.0% ▽

These expenditures are associated with the confiscation of property, funds, or assets as the result of court-ordered forfeitures related to drug enforcement investigations. This expenditure line item corresponds directly with the Confidential Property Revenue line item #03-00-5-393. By Statute, any funds received as revenue as the result of seizures must be used for the furtherance of future drug-related enforcement. The Police Department purchased Police Canine "Jax" during the FY13/14 budget year.

**03-00-8-830 Explorer Expenditures \$ 4,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 184
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

These expenditures are associated with the Department's Police Explorer Post #765. The funds expended from this account pay for uniforms and training equipment for the Explorers. All funds received for this expenditure line item are received from grants and donations and correspond directly with revenue line item 03-00-5-394

03-00-8-831 Emergency 911 Expenditures

\$ 1,500

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 762
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 4,800
Budget to Proposed	-50.0% ▾	Projected to Proposed	-68.8% ▾

As per State Statute, the McHenry County Emergency Telephone System Board (ETSB) may disburse funds from time to time to its area Public Safety Dispatch Centers. Public Safety Dispatch Center Reimbursement Funds are to be used to offset expenses pursuant to 50 ILCS 750/15.4(c) of the Emergency Telephone System Act. This line item directly relates to #03-00-5-395 (Emergency 911 Revenue).



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Aquatic Center

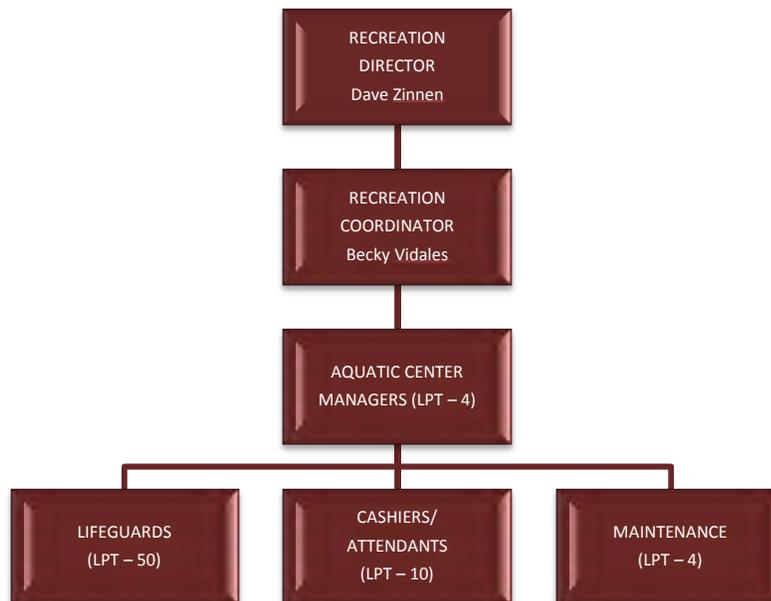
## Aquatic Center

Woodstock Water Works (WWW) Aquatic Center provides a variety of swimming opportunities during the outdoor pool season including public, open swim during the afternoons and evenings; American Red Cross swimming lessons for all ages; the Dolphins Swim Club for youth; adult fitness classes and lap swim; as well as the opportunity for groups, organizations and families to rent the facility for private use.

The facility features an eight-lane competition/lap pool with a one meter and a three meter diving board; a 9,000 SF recreation pool with zero depth entry, a jungle gym, boat slide, rain drop, tumble buckets, and a double flume water slide; a separate baby pool with an adjoining tot play lot; two picnic shelters, food court, bathhouse, and large parking lot.



### AQUATIC CENTER – ORGANIZATIONAL CHART



### AQUATIC CENTER – PERSONNEL SUMMARY

POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Aquatic Center Managers-LPT	2	2	2	2	2	0
Maintenance - LPT	2	2	2	2	2	0
Lifeguards - LPT	25	25	25	25	25	0
Cashier/Attendants – LPT	5	5	5	5	5	0
Recreation Coordinator <sup>1</sup>	1	1	1	1	1	0
<b>TOTAL FULL TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>TOTAL LPT (FTE)</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>0</b>

<sup>1</sup>The Recreation Coordinator is funded 50% by the Aquatic Center and 50% by the Community Recreation Center.

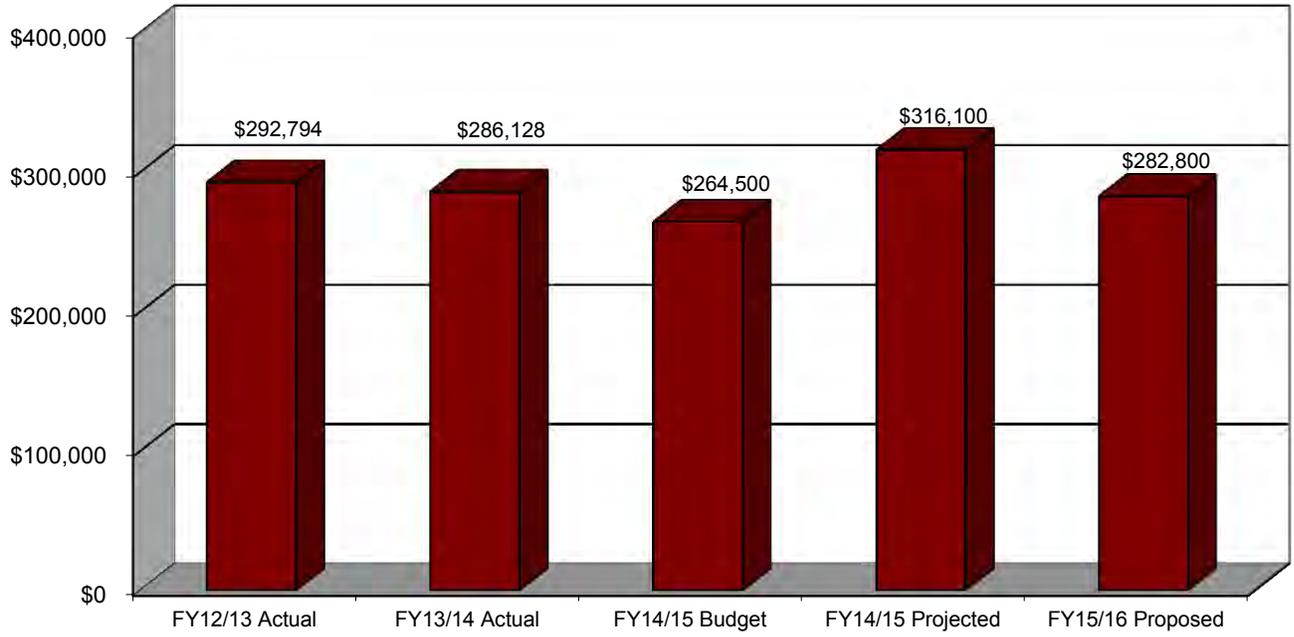
### **FY14/15 Accomplishments**

- WWW drew over 31,000 patrons for open swim generating over \$190,000 in season pool pass and general admission revenues.
- The American Red Cross Learn to Swim Program had 455 participants enrolled in the 70 classes offered to all levels and ages over three sessions. The lesson program generated \$33,800 in revenues.
- WWW was rented by user groups, organizations and families during non-open swim hours, generating \$16,646 in revenues.
- In addition to “traditional” aquatic center programs, WWW also hosted Summer in the Park’s Kids’ Day, the 4<sup>th</sup> Annual Duck Races for Hospice, the Rec Department’s 34<sup>th</sup> annual Woodstock Challenge Road Races, Movies in the Park, Tween Nights for 5<sup>th</sup> – 8<sup>th</sup> graders and provided discounted daily rates to the D200 Kids’ Club, House of Children, and the Recreation Department’s Playground Program.
- Implementing a “non”traditional approach to marketing, WWW provided daily passes to WRMN radio (Elgin) to be used as listener prizes in exchange for promotional spots and, in an exchange program with Overall Media, placed ads for WWW in restaurants from March to August and for the Rec Center from September to February.
- Created *Pool Pass Perks* which included allowing pool pass holders exclusive opportunities to enter the facility for open swim an hour earlier than non-pass holders and exclusive special themed events.
- Staff continued their certification with American Red Cross, which allows additional training opportunities and flexibility to accommodate the staff of over 70. Water Safety Instructor Training (WSI) was offered to the pool staff at the beginning of the summer allowing the newly hired staff to teach swim lessons for the entire summer and giving the instructors the opportunity to teach during the off season at the Rec Center.
- As directed by the Illinois Department of Public Health, all three pools were painted in the fall. In addition, to minimize future structural failure, the concrete shell was repaired, expansion joints were re-caulked, and cracks were repaired.

### **FY15/16 Goals and Objectives**

- Offer a professional, well managed swim lesson program that encompasses all skill and age levels.
- Generate sufficient revenues to cover the operating expenses and to generate a fund balance to finance future capital improvements. To maximize revenues, programs and special events such as Four Bucks on the Fourth of July and Teen Open Swim Nights will be encouraged and heavily marketed through a variety of media sources. Expenses will be kept to a minimum by judicious staffing and by purchasing supplies and chemicals in conjunction with other departments.
- Programs will be reviewed during the planning and development stages to define a minimum level of profitability. Programs will be administered in compliance with departmental pricing policies to ensure maximum revenue receipts. Rates will be reviewed upon completion of the season’s operations.
- Provide proper training and maintain high standards of performance by staff to provide a safe and fun environment.
- Continue regular review of the policies governing the use of WWW so that both the patrons and employees understand what is required for an enjoyable and safe operation of the facility.
- Work with IT to develop the WWW section of the City’s new Web page.
- Perform required testing and inspection of safety-related systems and equipment and comply with State and local codes.

## BUDGET COMPARISON



## Aquatic Center Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 5,900	\$ (80,300)
<b>REVENUES</b>						
<b>SALES OF GOODS AND SERVICES</b>						
04-00-3-326	Season Passes	\$ 131,451	\$ 80,706	\$ 120,000	\$ 86,300	\$ 110,000
04-00-3-328	Rentals/Groups	17,570	16,646	18,000	20,000	21,000
04-00-3-329	General Admission	127,099	80,426	120,000	104,600	110,000
04-00-3-332	Swimming Instructions	38,713	35,671	38,000	33,800	34,000
04-00-3-334	Aquatic Concession Lease	2,400	2,450	2,700	3,500	2,500
04-00-3-335	Vending Receipts	-	280	-	-	-
<b>TOTAL SALES OF GOODS AND SERVICES</b>		<b>\$ 317,233</b>	<b>\$ 216,179</b>	<b>\$ 298,700</b>	<b>\$ 248,200</b>	<b>\$ 277,500</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 317,233</b>	<b>\$ 216,179</b>	<b>\$ 298,700</b>	<b>\$ 248,200</b>	<b>\$ 277,500</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
04-00-9-901	Transfer to Water & Sewer Fund	\$ (9,000)	\$ (9,000)	\$ (9,000)	\$ (9,000)	\$ (9,000)
04-00-9-902	Transfer to Employees Insurance Fund	(8,934)	(9,828)	(9,300)	(9,300)	(8,900)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ (17,934)</b>	<b>\$ (18,828)</b>	<b>\$ (18,300)</b>	<b>\$ (18,300)</b>	<b>\$ (17,900)</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 299,299</b>	<b>\$ 197,351</b>	<b>\$ 280,400</b>	<b>\$ 229,900</b>	<b>\$ 259,600</b>
<b>EXPENSES</b>						
<b>SALARIES</b>						
04-00-3-431	Maintenance	\$ 8,002	\$ 8,390	\$ 8,000	\$ 9,800	\$ 9,500
04-00-3-433	Management	13,644	12,263	13,500	12,700	13,500
04-00-3-435	Guards & Attendants	110,895	103,965	110,000	111,500	110,000
04-00-3-436	Recreation Coordinator	23,834	25,425	27,000	26,600	27,800
<b>TOTAL SALARIES</b>		<b>\$ 156,375</b>	<b>\$ 150,043</b>	<b>\$ 158,500</b>	<b>\$ 160,600</b>	<b>\$ 160,800</b>
<b>PERSONAL SERVICES</b>						
04-00-4-452	Training	\$ 4,628	\$ 7,288	\$ 6,000	\$ 4,100	\$ 4,500
04-00-4-453	Uniforms	5,412	4,385	5,000	3,500	4,500
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 10,040</b>	<b>\$ 11,673</b>	<b>\$ 11,000</b>	<b>\$ 7,600</b>	<b>\$ 9,000</b>
<b>CONTRACTUAL SERVICES</b>						
04-00-5-501	Communications	\$ 2,712	\$ 2,534	\$ 2,700	\$ 1,200	\$ 1,500
04-00-5-504	Professional Services	1,075	4,913	1,000	1,600	1,500
04-00-5-537	Printing Services	5,480	5,040	5,000	4,500	5,000
04-00-5-550	Service to Maintain Building	4,349	1,344	3,000	1,500	2,000
04-00-5-552	Service to Maintain Equipment	12,903	4,783	4,800	5,500	5,000
04-00-5-558	Service to Maintain Pool	552	160	1,500	-	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 27,071</b>	<b>\$ 18,774</b>	<b>\$ 18,000</b>	<b>\$ 14,300</b>	<b>\$ 16,500</b>

## Aquatic Center Fund-Continued

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>COMMODITIES</b>						
04-00-6-601	Postage	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
04-00-6-603	Fuel-Heating	12,959	27,866	17,000	32,500	20,000
04-00-6-604	Electric	17,626	14,802	16,000	18,800	18,000
04-00-6-606	Office/Janitorial Supplies	2,437	2,499	3,000	3,500	3,500
04-00-6-607	Chemicals	16,577	10,495	14,000	12,200	14,000
04-00-6-610	Safety Equipment	367	293	1,000	400	1,000
04-00-6-612	Program Supplies	7,262	3,248	5,000	3,200	4,000
04-00-6-620	Material to Maintain Building	3,737	5,041	3,500	3,200	4,000
04-00-6-621	Material to Maintain Equipment	3,084	9,048	3,500	2,500	3,000
04-00-6-622	Material to Maintain Pool	2,448	2,187	3,000	300	2,500
<b>TOTAL COMMODITIES</b>		<b>\$ 67,997</b>	<b>\$ 76,979</b>	<b>\$ 67,500</b>	<b>\$ 78,100</b>	<b>\$ 71,500</b>
<b>CAPITAL OUTLAY</b>						
04-00-7-720	Pool Painting/Bathroom Repair	\$ 8,220	\$ 27,114	\$ 3,500	\$ 48,500	\$ 5,000
04-00-7-721	Rec Pool Boiler Replacement	6,491	300	3,000	7,000	17,000
04-00-7-723	Furniture, Fixture & Equipment	16,600	1,245	3,000	-	3,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 31,311</b>	<b>\$ 28,659</b>	<b>\$ 9,500</b>	<b>\$ 55,500</b>	<b>\$ 25,000</b>
<b>TOTAL AQUATIC CENTER FUND EXPENSES</b>		<b>\$ 292,794</b>	<b>\$ 286,128</b>	<b>\$ 264,500</b>	<b>\$ 316,100</b>	<b>\$ 282,800</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 6,505</b>	<b>\$ (88,777)</b>	<b>\$ 15,900</b>	<b>\$ (86,200)</b>	<b>\$ (23,200)</b>
<b>Ending Fund Balance</b>					<b>\$ (80,300)</b>	<b>\$ (103,500)</b>

## Aquatic Center Line Item Descriptions

### 04-00-3-326 Season Passes \$ 110,000

FY12/13 Actual:	\$ 131,451	FY13/14 Actual:	\$ 80,706
FY14/15 Budget:	\$ 120,000	FY14/15 Projected:	\$ 86,300
Budget to Proposed	-8.3% ▽	Projected to Proposed	27.5% △

Based on a fee survey of area water parks and for extending the season, season pass rates will be raised \$5 for the 2015 season. The rate structure will be evaluated next fall based on the season's sales and economic conditions.

### 04-00-3-328 Rentals/Groups \$ 21,000

FY12/13 Actual:	\$ 17,570	FY13/14 Actual:	\$ 16,646
FY14/15 Budget:	\$ 18,000	FY14/15 Projected:	\$ 20,000
Budget to Proposed	16.7% △	Projected to Proposed	5.0% △

This line item accounts for the private pool rentals before/after normal operating hours, admission fees paid by groups during open swim, and Dolphin fees.

**04-00-3-329 General Admission \$ 110,000**

FY12/13 Actual:	\$ 127,099	FY13/14 Actual:	\$ 80,426
FY14/15 Budget:	\$ 120,000	FY14/15 Projected:	\$ 104,600
Budget to Proposed	-8.3% ▽	Projected to Proposed	5.2% △

The daily fee schedule is based on a survey of area aquatic centers. Revenue reported within this line item is very sensitive to weather conditions, and as mentioned earlier, projected revenues are conservatively estimated. General admission rates will remain the same for the 2015 season with a review of the rates slated for the fall.

**04-00-3-332 Swimming Instructions \$ 34,000**

FY12/13 Actual:	\$ 38,713	FY13/14 Actual:	\$ 35,671
FY14/15 Budget:	\$ 38,000	FY14/15 Projected:	\$ 33,800
Budget to Proposed	-10.5% ▽	Projected to Proposed	0.6% △

Fees for swim lessons were raised slightly in 2012 but will not be raised in 2015 and will remain one of the lowest cost swim lesson programs in the area. Swim lessons are priced using the same formula used for most Recreation Department programs: breakeven plus 25%. Rates for lessons will be reviewed and adjusted after the 2015 swim season. Swim lessons act as a feeder program by constantly generating new patrons who will visit the facility.

**04-00-3-334 Aquatic Concession Lease \$ 2,500**

FY12/13 Actual:	\$ 2,400	FY13/14 Actual:	\$ 2,450
FY14/15 Budget:	\$ 2,700	FY14/15 Projected:	\$ 3,500
Budget to Proposed	-7.4% ▽	Projected to Proposed	-28.6% ▽

This line item represents revenues derived from the concession lease. In late March, the City Council will award a new three-year lease for the 2015, 2016, and 2017 seasons.

**04-00-3-335 Vending Receipts \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 280
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The \$280 received in FY13/14 represented residual commissions earned when the City received the proceeds from the vending machines. Due to ongoing maintenance issues, the concession lessee now controls the vending machines.

**04-00-9-901 Transfer (To) Water & Sewer Fund (\$ 9,000)**

FY12/13 Actual:	(\$ 9,000)	FY13/14 Actual:	(\$ 9,000)
FY14/15 Budget:	(\$ 9,000)	FY14/15 Projected:	(\$ 9,000)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item represents the transfer to compensate the Utility Fund for the cost for the City's Water Treatment employees to monitor and control the water

quality and to maintain the mechanical systems at the Aquatic Center.

<b>04-00-9-902 Transfer (To) Employee Health Ins. Fund</b>				<b>(\$ 8,900)</b>
FY12/13 Actual:	(\$ 8,934)	FY13/14 Actual:	(\$ 9,828)	
FY14/15 Budget:	(\$ 9,300)	FY14/15 Projected:	(\$ 9,300)	
Budget to Proposed	-4.3% ▽	Projected to Proposed	-4.3% ▽	

This line item represents the transfer made to the Employee Health and Life Insurance Fund for the insurance coverage for one Program Coordinator whose salary is cost shared by the Aquatic Center and Rec Center.

<b>04-00-3-431 Maintenance</b>				<b>\$ 9,500</b>
FY12/13 Actual:	\$ 8,002	FY13/14 Actual:	\$ 8,390	
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 9,800	
Budget to Proposed	18.8% △	Projected to Proposed	-3.1% ▽	

This line item includes personnel costs associated with daily maintenance of the facility during the 90-day operating season plus the costs associated with preseason facility preparation and pool close-out/winterization. Preseason pool preparation and end of season winterization will be conducted by lifeguards and Parks Division staff. Four maintenance attendants will conduct daily maintenance during the season. Parks staff maintains the grounds and bathhouse and are available for repairs that require mechanical expertise. In the mechanical room, the Water Treatment Department oversees the chemicals and water quality.

<b>04-00-3-433 Management</b>				<b>\$ 13,500</b>
FY12/13 Actual:	\$ 13,644	FY13/14 Actual:	\$ 12,263	
FY14/15 Budget:	\$ 13,500	FY14/15 Projected:	\$ 12,700	
Budget to Proposed	0.0%	Projected to Proposed	6.3% △	

The facility operates under the general direction of four pool managers, who are supervised by a Recreation Department Coordinator. The managers provide the primary supervisory role at the facility. Managers will be assisted by head lifeguards to allow them to handle the larger tasks associated with managing the facility. A manager is on duty for swim lessons, open swim, private rentals, special events, and Dolphin meets. The only time a manager is not on duty is for morning and noon lap swim. A 1% wage increase is scheduled for FY15/16 for rehires.

<b>04-00-3-435 Guards &amp; Attendants</b>				<b>\$ 110,000</b>
FY12/13 Actual:	\$ 110,895	FY13/14 Actual:	\$ 103,965	
FY14/15 Budget:	\$ 110,000	FY14/15 Projected:	\$ 111,500	
Budget to Proposed	0.0%	Projected to Proposed	-1.3% ▽	

This line item includes lifeguards (approximately 50 total on staff), swim instructors and cashiers. The pay rates are based on the seasonal/part-time pay plan. This line item is very dependent on the weather. If attendance is light, staff

is reduced and in cases of inclement weather, the facility is closed. The amount budgeted in FY15/16 assumes a summer with normal temperatures. However, a new shift rotation policy will result in a cost savings. A 1% wage increase is scheduled for FY15/16 for rehires.

<b>04-00-3-436 Recreation Coordinator</b>		<b>\$ 27,800</b>	
FY12/13 Actual:	\$ 23,834	FY13/14 Actual:	\$ 25,425
FY14/15 Budget:	\$ 27,000	FY14/15 Projected:	\$ 26,600
Budget to Proposed	3.0% <span style="color: red;">△</span>	Projected to Proposed	4.5% <span style="color: red;">△</span>

One of the Recreation Department Coordinators is funded 50% by the Aquatic Center and 50% by the Recreation Center. **As this position is funded from the revenues generated by the two Special Revenue Funds, this position was added at no expense to the taxpayers.** The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

<b>04-00-4-452 Training</b>		<b>\$ 4,500</b>	
FY12/13 Actual:	\$ 4,628	FY13/14 Actual:	\$ 7,288
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 4,100
Budget to Proposed	-25.0% <span style="color: green;">▽</span>	Projected to Proposed	9.8% <span style="color: red;">△</span>

This line item includes expenses related to CPR and first-aid training, which all employees receive. Guards and swim instructors must be recertified annually. Staff must attend weekly in-house training. Guards are required to swim laps three times per week to maintain skills and training.

<b>04-00-4-453 Uniforms</b>		<b>\$ 4,500</b>	
FY12/13 Actual:	\$ 5,412	FY13/14 Actual:	\$ 4,385
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 3,500
Budget to Proposed	-10.0% <span style="color: green;">▽</span>	Projected to Proposed	28.6% <span style="color: red;">△</span>

The City provides one swimsuit for each lifeguard and manager with an additional swimsuit provided to each swim lesson instructor. Guards, instructors, and cashiers may purchase additional suits at their own expense. Each staff person receives a uniform T-shirt, one whistle and one lanyard. Because WWW remains open during cooler weather, each staff person also receives a sweatshirt.

<b>04-00-5-501 Communications</b>		<b>\$ 1,500</b>	
FY12/13 Actual:	\$ 2,712	FY13/14 Actual:	\$ 2,534
FY14/15 Budget:	\$ 2,700	FY14/15 Projected:	\$ 1,200
Budget to Proposed	-44.4% <span style="color: green;">▽</span>	Projected to Proposed	25.0% <span style="color: red;">△</span>

This line item includes the phone system, Internet charges, pay phone and one cellphone issued to the Recreation Coordinator.

**04-00-5-504 Professional Services \$ 1,500**

FY12/13 Actual:	\$ 1,075	FY13/14 Actual:	\$ 4,913
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 1,600
Budget to Proposed	50.0% <span style="color: red;">△</span>	Projected to Proposed	-6.3% <span style="color: green;">▽</span>

This line item includes the Red Cross “Authorized Provider” fee, which is similar to a licensing fee and allows the City to offer Red Cross swim lessons. Also included is funding of contractual entertainers for special events. This line item was over budget in FY13/14 due to attorney’s costs and additional inspection costs related to the compliance issues with IDPH.

**04-00-5-537 Printing Services \$ 5,000**

FY12/13 Actual:	\$ 5,480	FY13/14 Actual:	\$ 5,040
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 4,500
Budget to Proposed	0.0%	Projected to Proposed	11.1% <span style="color: red;">△</span>

This line item includes the cost of promotional materials, such as school fliers, rules, safety and directional signs, and the printing of forms for administering specific programs. This line item also includes paying a portion of the printing and distribution of the Summer City Scene and other advertising costs.

**04-00-5-550 Service to Maintain Building \$ 2,000**

FY12/13 Actual:	\$ 4,349	FY13/14 Actual:	\$ 1,344
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 1,500
Budget to Proposed	-33.3% <span style="color: green;">▽</span>	Projected to Proposed	33.3% <span style="color: red;">△</span>

This line item represents funds spent on contractual labor to repair or maintain the bathhouse building including plumbing, HVAC units, etc. The increase in FY12/13 was the result of lightning damage to a transformer that feeds the mechanical building.

**04-00-5-552 Service to Maintain Equipment \$ 5,000**

FY12/13 Actual:	\$ 12,903	FY13/14 Actual:	\$ 4,783
FY14/15 Budget:	\$ 4,800	FY14/15 Projected:	\$ 5,500
Budget to Proposed	4.2% <span style="color: red;">△</span>	Projected to Proposed	-9.1% <span style="color: green;">▽</span>

This line item represents funds to be spent on contractual labor to repair any mechanical parts and equipment related to the pool plant operation. This includes service to pumps, gauges, work on the automatic chemical feed system--both the controller and on the chlorine booster pump, service to the 380 filtration system, and water pipes. In FY12/13 approximately \$7,000 of boiler repair costs were incorrectly charged to this line item instead of line item 04-00-7-721 Boiler Replacement.

**04-00-5-558 Service to Maintain Pool \$ 1,500**

FY12/13 Actual:	\$ 552	FY13/14 Actual:	\$ 160
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

The actual pool shell requires seasonal repair, year-end winterization, and caulking and painting. This line item also includes maintaining the ladders, lifeguard chairs, and play features.

**04-00-6-601 Postage \$ 1,500**

FY12/13 Actual:	\$ 1,500	FY13/14 Actual:	\$ 1,500
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

A portion of the cost of mailing both the Summer and Winter/Spring City Scene is charged to the Aquatic Center, as information regarding the facility is featured in both seasonal brochures.

**04-00-6-603 Fuel – Heating \$ 20,000**

FY12/13 Actual:	\$ 12,959	FY13/14 Actual:	\$ 27,866
FY14/15 Budget:	\$ 17,000	FY14/15 Projected:	\$ 32,500
Budget to Proposed	17.6% <span style="color: red;">△</span>	Projected to Proposed	-38.5% <span style="color: green;">▽</span>

This line item is for bills paid to Northern Illinois Gas to heat the pool water, concession stand water and bathhouse water. This account is impacted by seasonal weather, with colder summers requiring additional expenditures. The budget for FY15/16 reflects typical summer temperatures.

**04-00-6-604 Electric \$ 18,000**

FY12/13 Actual:	\$ 17,626	FY13/14 Actual:	\$ 14,802
FY14/15 Budget:	\$ 16,000	FY14/15 Projected:	\$ 18,800
Budget to Proposed	12.5% <span style="color: red;">△</span>	Projected to Proposed	-4.3% <span style="color: green;">▽</span>

This line item includes the cost of electricity used specifically at the facility. Since the facility is a revenue-producing operation, electricity costs are not allowed to be included in the franchise agreement with ComEd.

**04-00-6-606 Office/Janitorial Supplies \$ 3,500**

FY12/13 Actual:	\$ 2,437	FY13/14 Actual:	\$ 2,499
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 3,500
Budget to Proposed	16.7% <span style="color: red;">△</span>	Projected to Proposed	0.0%

This line item reflects costs associated with cleaning supplies, paper products (paper towels, toilet tissue), and miscellaneous office supplies, etc.

**04-00-6-607 Chemicals** **\$ 14,000**

FY12/13 Actual:	\$ 16,577	FY13/14 Actual:	\$ 10,495
FY14/15 Budget:	\$ 14,000	FY14/15 Projected:	\$ 12,200
Budget to Proposed	0.0%	Projected to Proposed	14.8% <span style="color: red;">△</span>

This line item reflects the cost of chlorine, caustic soda, stabilizer, algaecide, clarifier, and other chemical agents that are used to treat the pool water. Total use of these chemicals generally varies according to swimmer load, weather conditions, and balance of influent water. Projections are based upon estimates supplied by the Water Treatment Department, who maintains the chemicals and water quality.

**04-00-6-610 Safety Equipment** **\$ 1,000**

FY12/13 Actual:	\$ 367	FY13/14 Actual:	\$ 293
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 400
Budget to Proposed	0.0%	Projected to Proposed	150.0% <span style="color: red;">△</span>

This line item reflects the replacement of personal floatation devices, rescue tubes, ring buoys, rubber gloves, first aid supplies, etc.

**04-00-6-612 Program Supplies** **\$ 4,000**

FY12/13 Actual:	\$ 7,262	FY13/14 Actual:	\$ 3,248
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 3,200
Budget to Proposed	-20.0% <span style="color: green;">▽</span>	Projected to Proposed	25.0% <span style="color: red;">△</span>

The cost of the supplies for ongoing programs, special events, and swim lessons are included in this line item. Program supply costs are recovered through program fees.

**04-00-6-620 Material to Maintain Building** **\$ 4,000**

FY12/13 Actual:	\$ 3,737	FY13/14 Actual:	\$ 5,041
FY14/15 Budget:	\$ 3,500	FY14/15 Projected:	\$ 3,200
Budget to Proposed	14.3% <span style="color: red;">△</span>	Projected to Proposed	25.0% <span style="color: red;">△</span>

The winterization of the bathhouse calls for the purchase of paint, blue board, and antifreeze, and the purchase of ongoing maintenance supplies such as light bulbs, as well as glass panes are included in this line item.

**04-00-6-621 Material to Maintain Equipment** **\$ 3,000**

FY12/13 Actual:	\$ 3,084	FY13/14 Actual:	\$ 9,048
FY14/15 Budget:	\$ 3,500	FY14/15 Projected:	\$ 2,500
Budget to Proposed	-14.3% <span style="color: green;">▽</span>	Projected to Proposed	20.0% <span style="color: red;">△</span>

This line item includes miscellaneous parts for any work to be done on the equipment primarily in the mechanical room, the pump house, and the irrigation system.

**04-00-6-622 Material to Maintain Pool \$ 2,500**

FY12/13 Actual:	\$ 2,448	FY13/14 Actual:	\$ 2,187
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 300
Budget to Proposed	-16.7% ▽	Projected to Proposed	733.3% △

This line item includes safety paint to mark the pool deck and gutters for water depth and safety zones, touch up paint and caulk as part of the annual maintenance that must be performed each spring in preparation for opening the facility.

**04-00-7-720 Pool Painting/Bathhouse Floor Repair \$ 5,000**

FY12/13 Actual:	\$ 8,220	FY13/14 Actual:	\$ 27,114
FY14/15 Budget:	\$ 3,500	FY14/15 Projected:	\$ 48,500
Budget to Proposed	42.9% △	Projected to Proposed	-89.7% ▽

As directed by the Illinois Department of Public Health, all three pools were painted in the fall. A contractor painted the lap pool and in addition, to minimize future structural failure, the concrete shell was repaired, expansion joints were re-caulked, and cracks were repaired. As a cost savings measure, the zero depth recreation pool and the baby pool were painted by Recreation staff.

**04-00-7-721 Aquatic Center Boiler Replacement/Repairs \$ 17,000**

FY12/13 Actual:	\$ 6,491	FY13/14 Actual:	\$ 300
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 7,000
Budget to Proposed	466.7% △	Projected to Proposed	142.9% △

This line item represents the annual costs of maintaining the three boilers that heat the pool water. Despite being relatively new and the units receiving annual scheduled maintenance, the boilers are experiencing expensive annual repairs.

**04-00-7-723 Furniture Fixture & Equipment \$ 3,000**

FY12/13 Actual:	\$ 16,600	FY13/14 Actual:	\$ 1,245
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

This line item represents the cost of additional chaise lounges and chairs which are purchased on an annual basis to increase the inventory and to replace broken chairs; the replacement of Funbrellas; and office equipment, computer, and sound system equipment.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

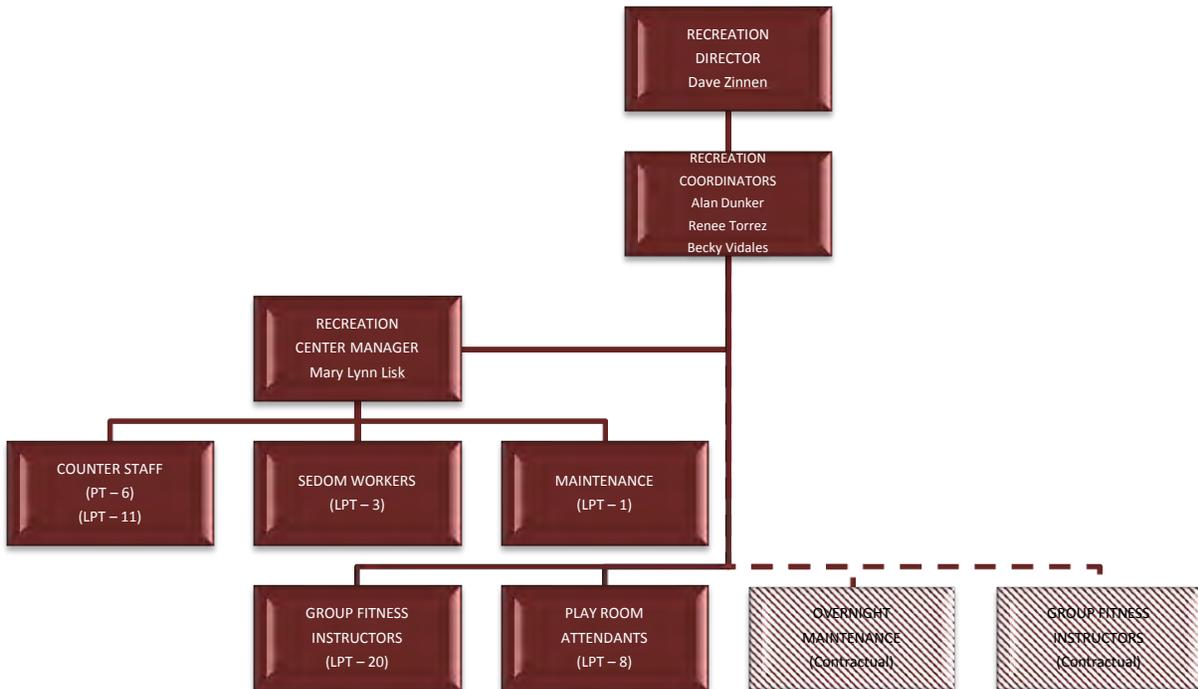
# Recreation Center

## Recreation Center Fund

In addition to housing the Rec Department's administrative offices and the site of most indoor Recreation programs, the Recreation Center is also a fitness center offering floor and water group fitness classes, weight lifting, cardio machines, racquetball courts, a gym/track, lap swimming pool, and sauna. In 2014 the Rec Center recorded over 57,000 visits from the approximately 1,100 members.



### RECREATION CENTER – ORGANIZATIONAL CHART



<b>RECREATION CENTER– PERSONNEL SUMMARY</b>						
<b>POSITION/TITLE</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>+(-)</b>
Recreation Center Manager <sup>1</sup>	1	1	1	1	1	0
Recreation/Aquatic Center Coordinator <sup>1</sup>	1	1	1	1	1	0
Playroom Attendants (LPT)	4	4	4	4	4	0
Instructors (LPT)	10	10	10	10	10	0
Counter Staff (PT) <sup>1</sup>	2.5	2.5	2.5	3	3	0
Counter Staff (LPT) <sup>1</sup>	6	6	6	5.5	5.5	0
Maintenance (LPT)	0.5	0.5	0.5	0.5	0.5	0
SEDOM Workers (LPT)	1.5	1.5	1.5	1.5	1.5	0
<b>TOTAL FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>TOTAL PART TIME</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>TOTAL LIMITED PART TIME</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21.5</b>	<b>21.5</b>	<b>0</b>

<sup>1</sup> The Recreation Center Manager is 100% funded by the Recreation Department Budget. The Recreation/Aquatic Center Coordinator is 50% funded by the Recreation Center Budget and 50% by the Aquatic Center Budget. Counter Staff is 1/3 funded by the Recreation Department Budget and 2/3 by the Recreation Center Budget.

### **FY14/15 Accomplishments**

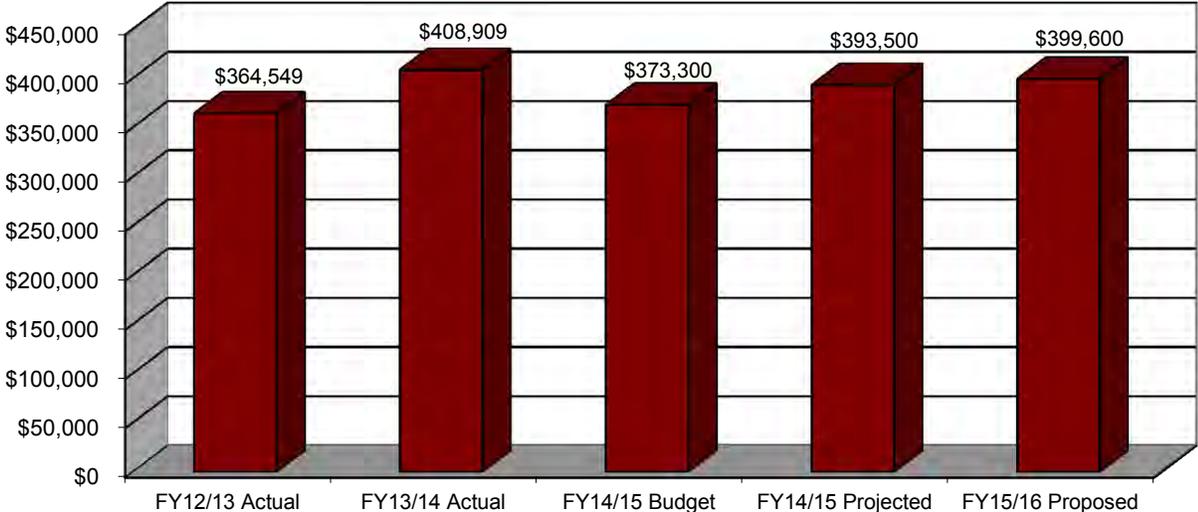
- As of January 31, 2015 there are 1,114 full-time members, 37 punch cards, and 50 temporary members. There are 199 non-paying youth memberships as part of the “Kids are Free” promotion to attract families with younger children. Recreation Center members visited the facility over 57,000 times.
- Increased the Corporate membership accounts by marketing and promoting the Recreation Center and employee health benefits to local businesses.
- As group fitness is the core of the Recreation Center’s business over 3,000 classes were held in 2014 with approximately 40 land classes and 20 aquatic classes held per week.
- As of February 6<sup>th</sup>, 2015 the Woodstock Recreation Department has fulfilled all additional requirements of the IDPH and is no longer required to perform any additional duties. Completed installing epoxy floors in the men’s and women’s locker rooms and installed shower stalls in the men’s locker room.
- Purchased a new Treadclimber, a combination treadmill/elliptical machine, making the Recreation Center the only facility in Woodstock that has this very popular piece of equipment.
- The Recreation Center was the site of 155 of the Recreation Department’s indoor programs including basketball, floor hockey, volleyball, dancing, tae kwon do, indoor soccer, and Red Cross swim lessons.
- Installed free public Wi-Fi, which was the members’ most frequent request for additional services.

- Focused on family relationships by continuing a policy that member’s children, ages 13 years & younger, can join for free and offered Kids’ Fitness Programs and “Friday Family Fun Nights”.
- The Recreation Department and Thresholds, a nonprofit provider of mental health services, worked cooperatively to promote healthy lifestyles for their members.
- Established a relationship with Pioneer Center to provide memberships for their clients, paid for through a grant secured by Pioneer Center.
- The Recreation Center was utilized as a job training site for SEDOM students.

**FY15/16 Goals and Objectives**

- Replace movable wall between multi-purpose room and gym with a permanent wall.
- Replace lockers in the men’s and women’s locker rooms.
- Focus on improving/replacing equipment in the circuit and free weight areas.
- Explore additional programming opportunities available with the expanded facilities such as men’s and women’s volleyball leagues, a women’s basketball league, and a middle school basketball tournament. With the expanded programming taking place at the facility, the challenge now is to balance the use of the gym and the pool between Recreation programs and use by the Recreation Center members, coordinate the various activities to ensure compatibility with the various user groups using the facility, and to ensure there is enough parking to meet the needs of the clientele.
- Expand upon existing fun activities to build member loyalty.
- Continue to grow Facebook members and provide interesting links and information to keep Facebook members interested in our page. Also continue to promote specials and programs on Facebook page for free advertising.
- Utilize Constant Contact to send professional advertisement e-mails to the public to inform them of all the features and benefits offered at the Recreation Center.
- Develop and implement the Recreation Department’s new, interactive web page to increase the Recreation Center’s online presence.

**BUDGET COMPARISON**



## Recreation Center Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 24,500	\$ 36,700
<b>REVENUES</b>						
<b>SALES OF GOODS AND SERVICES</b>						
05-00-3-326	Monthly Memberships	\$ 414,841	\$ 338,154	\$ 365,000	\$ 397,000	\$ 400,000
05-00-3-327	Short-Term Memberships	28,420	29,978	30,000	27,500	28,000
05-00-3-328	Facility Rental	11,550	12,142	11,000	13,000	12,000
05-00-3-329	Miscellaneous Revenues	47,226	48,834	41,000	44,000	45,000
<b>TOTAL SALES OF GOODS AND SERVICES</b>		<b>\$ 502,037</b>	<b>\$ 429,108</b>	<b>\$ 447,000</b>	<b>\$ 481,500</b>	<b>\$ 485,000</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 502,037</b>	<b>\$ 429,108</b>	<b>\$ 447,000</b>	<b>\$ 481,500</b>	<b>\$ 485,000</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
05-00-9-401	Transfer to Debt Service Fund	\$ (67,500)	\$ (67,700)	\$ (66,500)	\$ (66,500)	\$ (64,000)
05-00-9-889	Transfer to Employee Insurance Fund	(8,934)	(9,828)	(9,300)	(9,300)	(8,900)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ (76,434)</b>	<b>\$ (77,528)</b>	<b>\$ (75,800)</b>	<b>\$ (75,800)</b>	<b>\$ (72,900)</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 425,603</b>	<b>\$ 351,580</b>	<b>\$ 371,200</b>	<b>\$ 405,700</b>	<b>\$ 412,100</b>
<b>EXPENSES</b>						
<b>SALARIES</b>						
05-00-3-405	Program Coordinator (50%)	\$ 23,964	\$ 25,426	\$ 26,500	\$ 26,500	\$ 27,800
05-00-3-430	Front Desk	80,663	79,696	83,000	78,000	82,000
05-00-3-431	Instructors/Personal Trainers	78,642	79,928	79,000	83,800	85,000
05-00-3-432	Nursery	26,885	28,435	29,000	31,700	31,000
05-00-3-445	Overtime	23	-	-	-	-
<b>TOTAL SALARIES</b>		<b>\$ 210,177</b>	<b>\$ 213,485</b>	<b>\$ 217,500</b>	<b>\$ 220,000</b>	<b>\$ 225,800</b>
<b>CONTRACTUAL SERVICES</b>						
05-00-5-501	Communications	\$ 4,372	\$ 4,471	\$ 4,700	\$ 3,800	\$ 4,000
05-00-5-504	Professional Services	1,229	2,185	1,500	1,500	1,500
05-00-5-537	Printing Services	506	290	3,000	3,000	3,000
05-00-5-538	Advertising	2,777	3,639	3,500	5,200	4,500
05-00-5-550	Service to Maintain Building	28,734	32,156	28,000	34,900	35,000
05-00-5-552	Service to Maintain Equipment	14,009	17,656	14,000	14,600	16,000
05-00-5-558	Service to Maintain Pool	3,762	5,407	3,000	5,300	4,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 55,389</b>	<b>\$ 65,804</b>	<b>\$ 57,700</b>	<b>\$ 68,300</b>	<b>\$ 68,500</b>
<b>COMMODITIES</b>						
05-00-6-601	Postage	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
05-00-6-603	Fuel-Heating	9,161	9,058	8,000	10,000	9,000
05-00-6-604	Electric	28,529	26,842	32,000	23,900	24,000
05-00-6-606	Office/Janitorial Supplies	8,105	11,376	8,500	11,000	11,000
05-00-6-607	Chemicals	3,094	8,894	6,000	8,000	8,000
05-00-6-610	Safety Equipment	20	215	100	600	300
05-00-6-612	Program Supplies	16,396	17,060	12,000	14,000	14,000
05-00-6-620	Material to Maintain Building	4,149	6,910	4,000	6,000	6,000
05-00-6-621	Material to Maintain Equipment	1,919	3,662	3,000	2,500	3,500
05-00-6-622	Material to Maintain Pool	1,452	3,332	3,000	3,000	3,000
<b>TOTAL COMMODITIES</b>		<b>\$ 72,825</b>	<b>\$ 87,349</b>	<b>\$ 78,100</b>	<b>\$ 80,500</b>	<b>\$ 80,300</b>

**Recreation Center Fund-Continued**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>CAPITAL OUTLAY</b>						
05-00-7-720	Equipment	\$ 26,158	\$ 42,271	\$ 20,000	\$ 24,700	\$ 25,000
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 26,158	\$ 42,271	\$ 20,000	\$ 24,700	\$ 25,000
<b>TOTAL RECREATION CENTER FUND EXPENSES</b>		\$ 364,549	\$ 408,909	\$ 373,300	\$ 393,500	\$ 399,600
<b>NET INCREASE (DECREASE)</b>		\$ 61,054	\$ (57,329)	\$ (2,100)	\$ 12,200	\$ 12,500
<b>Ending Fund Balance</b>					\$ 36,700	\$ 49,200

**Recreation Center Line Item Descriptions**

**05-00-3-326 Monthly Memberships \$ 400,000**

FY12/13 Actual:	\$ 414,841	FY13/14 Actual:	\$ 338,154
FY14/15 Budget:	\$ 365,000	FY14/15 Projected:	\$ 397,000
Budget to Proposed	9.6% <span style="color: green;">△</span>	Projected to Proposed	0.8% <span style="color: green;">△</span>

This line item includes revenues derived from the monthly dues paid by the approximately 1,200 full-time members. Dues are dependent on the members' use of the facility and range from \$20 to \$45 per month. The average membership fee is \$30 per month. Due to the economy and competitive pressure, no fee increases are anticipated for FY15/16

**05-00-3-327 Short Term Memberships \$ 28,000**

FY12/13 Actual:	\$ 28,420	FY13/14 Actual:	\$ 29,978
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 27,500
Budget to Proposed	-6.7% <span style="color: red;">▽</span>	Projected to Proposed	1.8% <span style="color: green;">△</span>

This line item includes revenues derived from short-term memberships that are purchased primarily by college students during the summer and Christmas break, and for aerobics punch cards.

**05-00-3-328 Facility Rental \$ 12,000**

FY12/13 Actual:	\$ 11,550	FY13/14 Actual:	\$ 12,142
FY14/15 Budget:	\$ 11,000	FY14/15 Projected:	\$ 13,000
Budget to Proposed	9.1% <span style="color: green;">△</span>	Projected to Proposed	-7.7% <span style="color: red;">▽</span>

This line item includes revenues derived from renting the facility to athletic user groups, and to private parties and organizations.

**05-00-3-329 Miscellaneous Revenues \$ 45,000**

FY12/13 Actual:	\$ 47,226	FY13/14 Actual:	\$ 48,834
FY14/15 Budget:	\$ 41,000	FY14/15 Projected:	\$ 44,000
Budget to Proposed	9.8% <span style="color: green;">△</span>	Projected to Proposed	2.3% <span style="color: green;">△</span>

The vast majority of the revenue generated in this line item is derived from initiation fees but also includes daily admission, babysitting, and the vending machine revenues. As membership has leveled off, turnover has been reduced resulting in a reduction to the number of initiation fees collected. Also, to compete with competitors' promotions, the Recreation Center offered a discount on new members' initiation fees throughout the year.

**05-00-9-401 Transfer (To) Debt Service Fund (\$ 64,000)**

FY12/13 Actual:	(\$ 67,500)	FY13/14 Actual:	(\$ 67,700)
FY14/15 Budget:	(\$ 66,500)	FY14/15 Projected:	(\$ 66,500)
Budget to Proposed	-3.8% <span style="color: green;">▽</span>	Projected to Proposed	-3.8% <span style="color: green;">▽</span>

This line item represents the amount transferred from the Community Recreation Center's operating revenues (membership dues and user fees) to pay the portion of the debt service specifically attributable to the purchase and renovation of the facility. The balance of the debt service payment for the addition is accounted for via a transfer of park impact fees from the Park Development Fund.

**05-00-9-889 Transfer (To) Employees Insurance Fund (\$ 8,900)**

FY12/13 Actual:	(\$ 8,934)	FY13/14 Actual:	(\$ 9,828)
FY14/15 Budget:	(\$ 9,300)	FY14/15 Projected:	(\$ 9,300)
Budget to Proposed	-4.3% <span style="color: green;">▽</span>	Projected to Proposed	-4.3% <span style="color: green;">▽</span>

This line item represents the transfer made to the Employee Health and Life Insurance Fund for the insurance coverage for one Program Coordinator position that is cost shared by the Aquatic Center and Recreation Center.

**05-00-3-405 Program Coordinator (50%) \$ 27,800**

FY12/13 Actual:	\$ 23,964	FY13/14 Actual:	\$ 25,426
FY14/15 Budget:	\$ 26,500	FY14/15 Projected:	\$ 26,500
Budget to Proposed	4.9% <span style="color: red;">△</span>	Projected to Proposed	4.9% <span style="color: red;">△</span>

The salary for one Recreation Coordinator is funded 50% by the Aquatic Center and 50% by the Recreation Center. The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for nonunionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City's merit program.

05-00-3-430 Front Desk \$ 82,000

FY12/13 Actual:	\$ 80,663	FY13/14 Actual:	\$ 79,696
FY14/15 Budget:	\$ 83,000	FY14/15 Projected:	\$ 78,000
Budget to Proposed	-1.2% ▽	Projected to Proposed	5.1% △

This line item includes part-time personnel who act as cashiers, program registrars, membership sales persons and perform light maintenance around the facility. The facility is open approximately 94 hours per week. The personnel in this position also handle Recreation Department program registration, sell season pool passes, and reserve pavilions in Emricson Park. The Recreation Center Fund is charged 2/3 of the front counter staff and 1/3 to the Recreation Department, and consistent with the Citywide proposal, a 2% wage increase is scheduled in FY15/16.

05-00-3-431 Instructors/Personal Trainers \$ 85,000

FY12/13 Actual:	\$ 78,642	FY13/14 Actual:	\$ 79,928
FY14/15 Budget:	\$ 79,000	FY14/15 Projected:	\$ 83,800
Budget to Proposed	7.6% △	Projected to Proposed	1.4% △

This line item includes the cost of instructors who teach water and land fitness classes at the Recreation Center. This line item also includes personal trainers who conduct assessments for new members as part of their initiation fee. **Both the instructors and personal trainers' costs are recouped through membership fees, punch cards, or new member initiation fees.**

05-00-3-432 Nursery \$ 31,000

FY12/13 Actual:	\$ 26,885	FY13/14 Actual:	\$ 28,435
FY14/15 Budget:	\$ 29,000	FY14/15 Projected:	\$ 31,700
Budget to Proposed	6.9% △	Projected to Proposed	-2.2% ▽

This line item includes limited part-time attendants who staff the playroom. The supervised play room is available for four hours in the morning and evenings during land aerobics, which is a popular program for women with children. During slow times in the play room, the attendants assist at the front desk or do light cleaning. Due to popularity of this service, there are times when two attendants are provided. Consistent with the Citywide proposal, a 2% increase is scheduled for FY15/16.

05-00-3-445 Overtime \$ 0

FY12/13 Actual:	\$ 23	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item reflects overtime costs related to the Recreation Center.

**05-00-5-501 Communications \$ 4,000**

FY12/13 Actual:	\$ 4,372	FY13/14 Actual:	\$ 4,471
FY14/15 Budget:	\$ 4,700	FY14/15 Projected:	\$ 3,800
Budget to Proposed	-14.9% ▽	Projected to Proposed	5.3% △

This line item reflects the Recreation Center’s share of the phone charges allocated to the Recreation Department.

**05-00-5-504 Professional Services \$ 1,500**

FY12/13 Actual:	\$ 1,229	FY13/14 Actual:	\$ 2,185
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item includes the cost of attorney, architect, engineering fees, etc., and includes the Recreation Center’s share of the annual computer support fee charged by the Department’s registration software provider.

**05-00-5-537 Printing Services \$ 3,000**

FY12/13 Actual:	\$ 506	FY13/14 Actual:	\$ 290
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 3,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item includes the cost of promotional materials, such as fliers, rules, safety and directional signs specifically related to the Recreation Center. The Recreation Center will also be charged \$ 2,000 to offset the cost of its share of the City Scenes.

**05-00-5-538 Advertising \$ 4,500**

FY12/13 Actual:	\$ 2,777	FY13/14 Actual:	\$ 3,639
FY14/15 Budget:	\$ 3,500	FY14/15 Projected:	\$ 5,200
Budget to Proposed	28.6% △	Projected to Proposed	-13.5% ▽

This line item includes the cost of newspaper advertising for the Recreation Center's programs and services, and other promotional features to increase membership at the facility.

**05-00-5-550 Service to Maintain Building \$ 35,000**

FY12/13 Actual:	\$ 28,734	FY13/14 Actual:	\$ 32,156
FY14/15 Budget:	\$ 28,000	FY14/15 Projected:	\$ 34,900
Budget to Proposed	25.0% △	Projected to Proposed	0.3% △

This line includes the cost of the contractual service to clean the facility after hours. The overnight cleaning includes a contractual relationship with a private firm which cleans the locker rooms, offices, hallways, carpet in the weight machine area, and the mats in the free weight area. The cardio machines and carpet, and the pool are cleaned by an individual who is also contracted.

**05-00-5-552 Service to Maintain Equipment \$ 16,000**

FY12/13 Actual:	\$ 14,009	FY13/14 Actual:	\$ 17,656
FY14/15 Budget:	\$ 14,000	FY14/15 Projected:	\$ 14,600
Budget to Proposed	14.3% <span style="color: red;">△</span>	Projected to Proposed	9.6% <span style="color: red;">△</span>

This line item includes the cost of maintaining and repairing primarily the nineteen pieces of cardiovascular equipment, the five HVAC systems, and the office/computer equipment.

**05-00-5-558 Service to Maintain Pool \$ 4,500**

FY12/13 Actual:	\$ 3,762	FY13/14 Actual:	\$ 5,407
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 5,300
Budget to Proposed	50.0% <span style="color: red;">△</span>	Projected to Proposed	-15.1% <span style="color: green;">▽</span>

This includes service and repair to the boilers, water heater, pumps, gauges, automatic chemical-feed system, and the filtration system for both the pool and whirlpool. The higher than anticipated expenditures were due to repairs to the whirlpool boiler, the sauna heater, and the automatic chemical-feed system.

**05-00-6-601 Postage \$ 1,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item covers the cost of mailing invoices and other member info plus a percentage of mailing the City Scene, which advertises Recreation Center programs and services.

**05-00-6-603 Fuel-Heating \$ 9,000**

FY12/13 Actual:	\$ 9,161	FY13/14 Actual:	\$ 9,058
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 10,000
Budget to Proposed	12.5% <span style="color: red;">△</span>	Projected to Proposed	-10.0% <span style="color: green;">▽</span>

This line item includes the cost of heating the building and the hot water heaters, including the pool and whirlpool water heaters. Since the facility is a revenue-producing operation, natural gas costs are not eligible for inclusion within the NICOR franchise agreement.

**05-00-6-604 Electric \$ 24,000**

FY12/13 Actual:	\$ 28,529	FY13/14 Actual:	\$ 26,842
FY14/15 Budget:	\$ 32,000	FY14/15 Projected:	\$ 23,900
Budget to Proposed	-25.0% <span style="color: green;">▽</span>	Projected to Proposed	0.4% <span style="color: red;">△</span>

This line item includes the cost of electricity used specifically at the facility. The sauna, whirlpool, and parking lot lights are all on timers; the gym and racquetball lights are only turned on when occupied.

**05-00- 6-606 Office/Janitorial Supplies \$ 11,000**

FY12/13 Actual:	\$ 8,105	FY13/14 Actual:	\$ 11,376
FY14/15 Budget:	\$ 8,500	FY14/15 Projected:	\$ 11,000
Budget to Proposed	29.4% $\Delta$	Projected to Proposed	0.0%

This line item reflects the cost of office supplies charged to the Recreation Center plus the cleaning supplies, paper towels, toilet paper, etc.

**05-00- 6-607 Pool Chemicals \$ 8,000**

FY12/13 Actual:	\$ 3,094	FY13/14 Actual:	\$ 8,894
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 8,000
Budget to Proposed	33.3% $\Delta$	Projected to Proposed	0.0%

This line item reflects the cost of bromine, caustic soda, stabilizer, algacide, clarifier, and other chemical agents that are used to treat the pool and whirlpool water. Consumption of these chemicals generally varies according to swimmer load and balance of influent water.

**05-00-6-610 Safety Equipment \$ 300**

FY12/13 Actual:	\$ 20	FY13/14 Actual:	\$ 215
FY14/15 Budget:	\$ 100	FY14/15 Projected:	\$ 600
Budget to Proposed	200.0% $\Delta$	Projected to Proposed	-50.0% $\nabla$

This line item reflects the replacement of personal floatation devices, rescue tubes, ring buoys, rubber gloves, first aid supplies, etc.

**05-00-6-612 Program Supplies \$ 14,000**

FY12/13 Actual:	\$ 16,396	FY13/14 Actual:	\$ 17,060
FY14/15 Budget:	\$ 12,000	FY14/15 Projected:	\$ 14,000
Budget to Proposed	16.7% $\Delta$	Projected to Proposed	0.0%

This line item includes program supplies specifically related to the Recreation Center such as aerobics equipment, exercise equipment, magazine subscriptions, weight-lifting parts, athletic equipment, vending supplies, etc.

**05-00-6-620 Material to Maintain Building \$ 6,000**

FY12/13 Actual:	\$ 4,149	FY13/14 Actual:	\$ 6,910
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	50.0% $\Delta$	Projected to Proposed	0.0%

This line item includes costs related to materials to maintain the building such as paint, light fixtures, ceiling tiles, etc.

**05-00-6-621 Material to Maintain Equipment \$ 3,500**

FY12/13 Actual:	\$ 1,919	FY13/14 Actual:	\$ 3,662
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 2,500
Budget to Proposed	16.7% $\Delta$	Projected to Proposed	40.0% $\Delta$

This line item includes miscellaneous parts for any work to be done on the exercise equipment and parts for the HVAC systems.

**05-00-6-622 Material to Maintain Pool \$ 3,000**

FY12/13 Actual:	\$ 1,452	FY13/14 Actual:	\$ 3,332
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 3,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item includes non-chemical materials to maintain the pool and whirlpool such as pool paint, replacement parts in the mechanical room for the heaters, filters, and pumps. This line item has increased as the result of bringing the facility in compliance with the Virginia Graham Baker Anti-Entrapment Act, an unfunded federal mandate. The Act required the installation of new anti-entrapment drain covers, pressure sensors and alarms on all five of the pumps for the pool and whirlpool.

**05-00-7-720 Equipment \$ 25,000**

FY12/13 Actual:	\$ 26,158	FY13/14 Actual:	\$ 42,271
FY14/15 Budget:	\$ 20,000	FY14/15 Projected:	\$ 24,700
Budget to Proposed	25.0% $\Delta$	Projected to Proposed	1.2% $\Delta$

This line item includes the replacement or addition of cardiovascular machines, large office equipment, and building upkeep. In FY14/15, a Treadclimber was purchased and two treadmills were replaced. In FY15/16, staff will be researching replacing the circuit weights and modifying the free weight area; and the cardio room will be painted.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

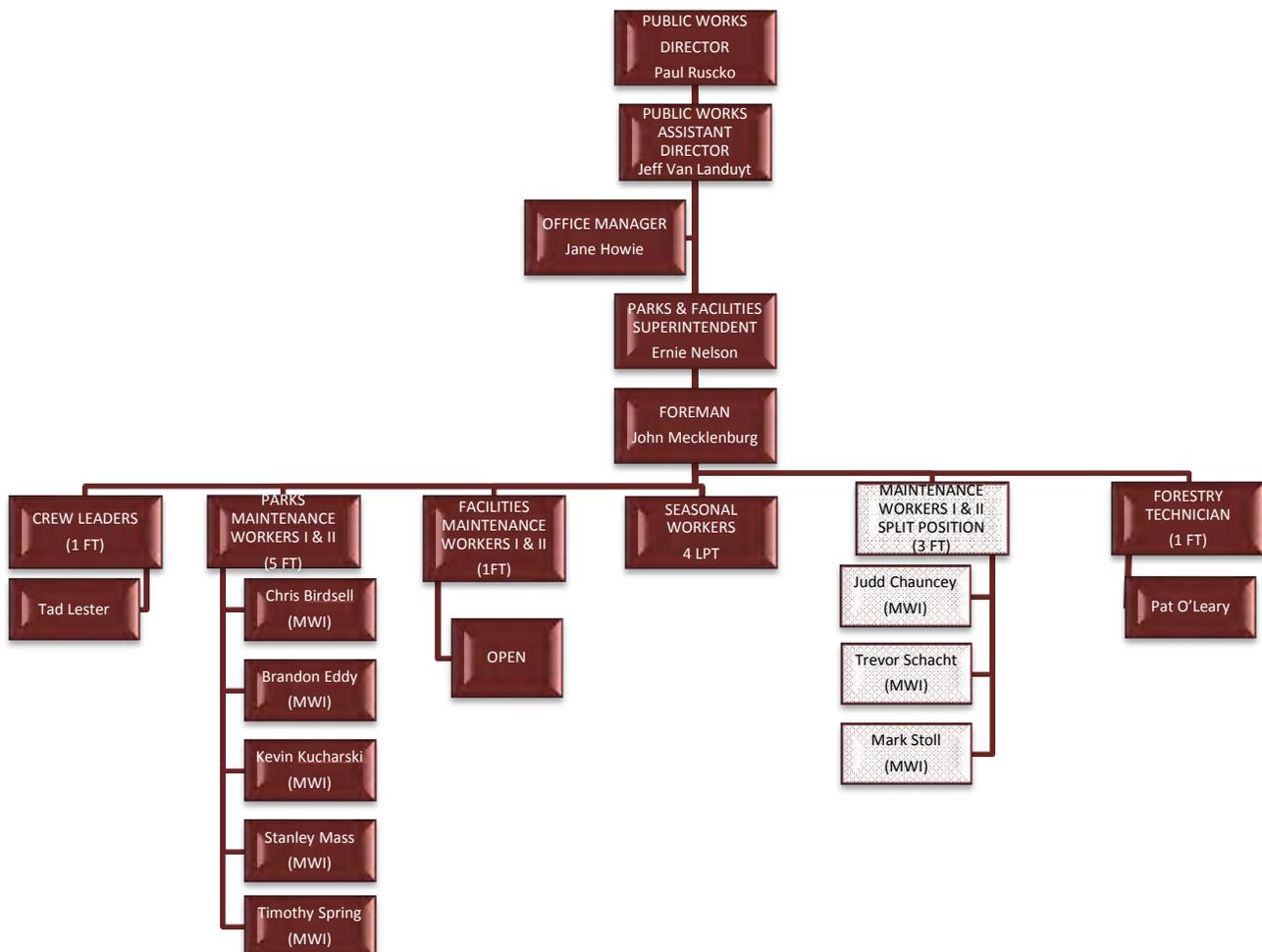
**Parks**

## Parks Division

The Parks Division of the Department of Public Works budget accounts for all costs to operate and maintain the 550 acres of parkland at 24 different locations. Within these parks sites are 4 baseball fields, 16 softball and youth baseball fields, 8 soccer fields, 9 tennis courts, 9 basketball courts, 1 youth football field, and 18 separate playground areas. This division provides support and assistance for community and City-sponsored events, block parties, picnic pavilion reservations, and scheduled ball games and soccer games. In addition to these recreational activities, this division performs snow removal, building maintenance, tree trimming, tree maintenance, and tree removal.



### PARKS DIVISION – ORGANIZATIONAL CHART



<b>PARKS DIVISION – PERSONNEL SUMMARY</b>						
POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Parks & Facilities Superintendent <sup>1</sup>	1	1	1	1	1	0
Foreman	1	1	1	1	1	0
Crew Leader	1	1	1	1	1	0
Forestry Technician	1	1	1	1	1	0
Park Maintenance Worker I & II	5	5	5	5	5	0
Facility Maintenance Worker I & II <sup>2</sup>	0	0	0	0	1 <sup>2</sup>	1
Split/Shared Position: Street/Parks <sup>3</sup>	2	2	2	3	3	0
Seasonal Temporary (LPT)	1	1.5	1.5	2	2.5	0.5
<b>TOTAL FULL TIME</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>1</b>
<b>TOTAL SPLIT/SHARED (FT)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>TOTAL SEASONAL LPT (FTE)</b>	<b>1</b>	<b>1.5</b>	<b>1.5</b>	<b>2</b>	<b>2.5</b>	<b>0.5</b>

<sup>1</sup>Upon hiring of a new Supervisor, this role became Parks & Facilities Superintendent in FY14/15.

<sup>2</sup>This was previously the FT Custodian position reported within the City Hall budget.

<sup>3</sup>These roles are funded 50% by the Parks Division and 50% by the Street Division.

#### **FY14/15 Accomplishments**

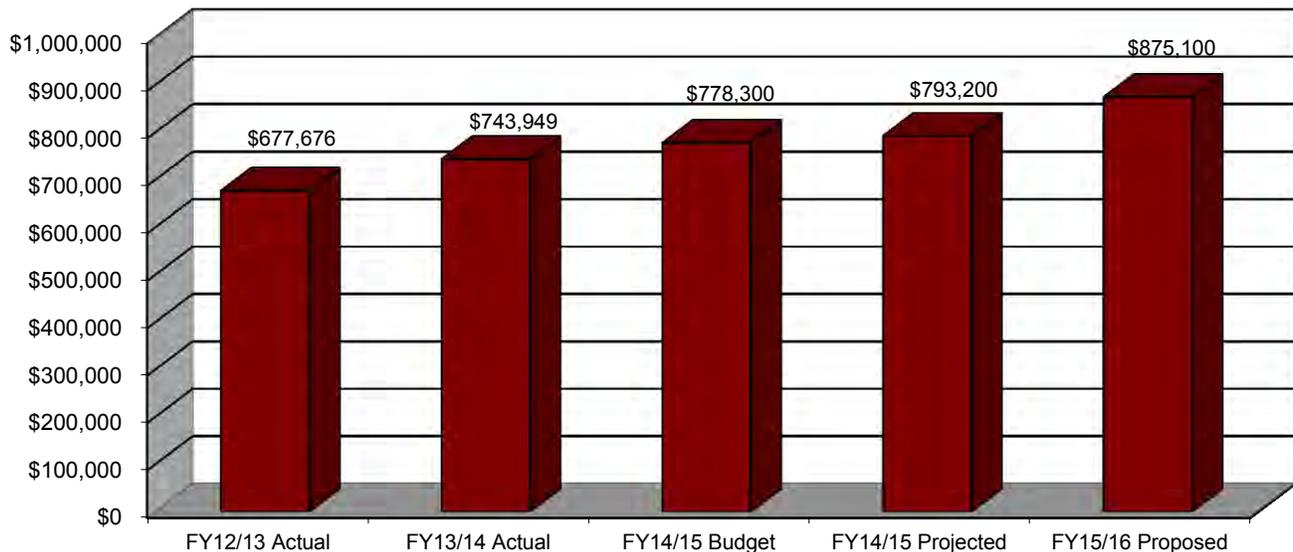
- A new Park & Facility Superintendent was hired.
- Provided support and assistance for approximately 140 pavilion reservations, 1,400 scheduled ball games, and 620 scheduled soccer games.
- Installed new playground equipment and a disc golf course at Raintree Park.
- Oversaw basketball court resurfacing at Bates Park and basketball court crack filling at Emricson Park.
- Picked up and recycled over 800 Christmas trees throughout the City.
- Assumed facility maintenance and upkeep responsibilities at the Library, City Hall, and Public Works.
- Managed and participated in the installation, maintenance, and removal of holiday decorations in the downtown.
- Partnered with D200 to complete a Student Field Day event at Dream Field.
- Excavated and installed materials for the Peace Park project at Dick Tracy Way Park.
- Renovated the common areas of Fields 1, 2 and 3 at Merryman Fields Park. The fields were taken out of service until spring 2015 in order to allow new growth to become established.
- Installed certified playground mulch at McConnell Road Park.
- Daily attention to downtown bump outs, Sesquicentennial Park, and the Square was initiated.
- Continued to remove diseased, dying, and dead Ash trees throughout the City.
- Installed 30 tons of agricultural lime on the warning tracks throughout Emricson Park ball fields.
- Performed maintenance on the football field at Emricson Park.

#### **FY15/16 Goals and Objectives**

- Provide prompt, professional, and efficient customer service to all park users and residents.
- Maintain safe, clean, and attractive park and recreation facilities for the enjoyment of our residents and park users.
- Plan, maintain, and prepare soccer, softball, and baseball facilities for residents and user groups in a cost-effective manner.

- Develop and maintain a highly-motivated and productive staff that is capable of providing friendly, prompt, and efficient customer service and that takes pride in their work and their responsibilities for the care of the City’s park facilities.
- Aid other City departments, community activities, and provide assistance for the delivery of vital services to improve the quality of life and enjoyment for all residents.
- Provide forestry services for the care of trees within public rights-of-way for the protection and maintenance of urban trees and to respond to the needs of residents.
- Continue to evaluate opportunities to reduce overall costs and judiciously manage the City’s limited financial resources.
- Continue to support public input for all park activities and projects by providing information for the Parks and Recreation Commission.
- Provide regular updates and share information of interest to residents and park users using the City Manager’s Newsletter, City Scene, City website, and information to target groups to continue to provide effective communication to residents for park information and activities.
- Provide all services for the proper maintenance of trees, landscape plants, and materials in all parks and public grounds. This will include regular cleaning and removal of trash and litter, weeding, and maintenance of shrubs and trees necessary to provide attractive grounds.
- Provide assistance and support for approved special events that are held throughout the year.

### BUDGET COMPARISON



**Parks Fund**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ -	\$ -
<b>REVENUES</b>						
<b>TAXES</b>						
06-00-1-311	Property Taxes	\$ 409,293	\$ 360,505	\$ 337,700	\$ 325,700	\$ 300,000
<b>TOTAL TAXES</b>		<b>\$ 409,293</b>	<b>\$ 360,505</b>	<b>\$ 337,700</b>	<b>\$ 325,700</b>	<b>\$ 300,000</b>
<b>FEES</b>						
06-00-2-360	Facility Rental	\$ 22,055	\$ 23,515	\$ 22,000	\$ 15,000	\$ 20,000
<b>TOTAL FEES</b>		<b>\$ 22,055</b>	<b>\$ 23,515</b>	<b>\$ 22,000</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>
<b>OTHER REVENUES</b>						
06-00-5-380	Miscellaneous Revenues	\$ -	\$ -	\$ 100	\$ -	\$ -
06-00-5-381	Snow Removal	12,682	12,212	12,600	13,000	13,400
<b>TOTAL OTHER REVENUE</b>		<b>\$ 12,682</b>	<b>\$ 12,212</b>	<b>\$ 12,700</b>	<b>\$ 13,000</b>	<b>\$ 13,400</b>
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<b>\$ 444,030</b>	<b>\$ 396,232</b>	<b>\$ 372,400</b>	<b>\$ 353,700</b>	<b>\$ 333,400</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
06-00-9-392	Transfer From General Corporate Fund	\$ 353,429	\$ 489,320	\$ 570,700	\$ 584,400	\$ 696,000
06-00-9-889	Transfer to Employee Insurance Fund	(119,783)	(141,603)	(164,800)	(144,900)	(154,300)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 233,646</b>	<b>\$ 347,717</b>	<b>\$ 405,900</b>	<b>\$ 439,500</b>	<b>\$ 541,700</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 677,676</b>	<b>\$ 743,949</b>	<b>\$ 778,300</b>	<b>\$ 793,200</b>	<b>\$ 875,100</b>
<b>EXPENSES</b>						
<b>SALARIES</b>						
06-00-3-408	Parks & Facilities Superintendent	\$ 90,642	\$ 93,822	\$ 96,400	\$ 115,300	\$ 86,800
06-00-3-415	Maintenance	373,819	397,539	430,600	403,800	489,000
06-00-3-431	Extra Labor	24,362	17,013	18,500	17,500	20,000
06-00-3-445	Overtime	10,567	21,393	14,000	14,000	16,000
<b>TOTAL SALARIES</b>		<b>\$ 499,390</b>	<b>\$ 529,767</b>	<b>\$ 559,500</b>	<b>\$ 550,600</b>	<b>\$ 611,800</b>
<b>PERSONAL SERVICES</b>						
06-00-4-451	Sick Leave Conversion	\$ 2,266	\$ 2,067	\$ 5,600	\$ 1,000	\$ 3,800
06-00-4-453	Uniforms	5,297	3,261	3,800	5,300	5,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 7,563</b>	<b>\$ 5,328</b>	<b>\$ 9,400</b>	<b>\$ 6,300</b>	<b>\$ 8,800</b>
<b>CONTRACTUAL SERVICES</b>						
06-00-5-540	Electricity	\$ 2,326	\$ 7,368	\$ 12,000	\$ 12,500	\$ 13,000
06-00-5-543	Equipment Rental	3,674	2,862	3,000	2,500	3,000
06-00-5-551	Service to Maintain Grounds	28,873	31,983	30,000	43,000	43,000
06-00-5-553	Service to Maintain Vehicles	782	1,033	800	1,800	1,500
06-00-5-557	Service to Maintain Lights	10,029	5,129	7,000	10,000	10,000
06-00-5-563	Tree Trimming & Removal	6,768	14,215	12,000	17,000	20,000
06-00-5-566	Preventive Tree Maintenance	1,977	-	1,500	1,000	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 54,429</b>	<b>\$ 62,590</b>	<b>\$ 66,300</b>	<b>\$ 87,800</b>	<b>\$ 92,000</b>

**Parks Fund-Continued**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>COMMODITIES</b>						
06-00-6-602	Gasoline & Oil	\$ 29,405	\$ 35,775	\$ 35,000	\$ 23,000	\$ 27,000
06-00-6-603	Fuel-Heating	8,187	13,837	8,500	7,000	8,500
06-00-6-605	Tools	111	563	500	500	1,000
06-00-6-606	Supplies	5,960	6,409	5,000	6,000	6,000
06-00-6-609	Landscape Materials	839	2,000	7,000	5,000	27,000
06-00-6-611	Recreation Supplies	3,893	5,922	4,500	5,000	5,000
06-00-6-613	Water and Sewer	335	-	800	5,500	1,000
06-00-6-616	Lumber	467	218	1,000	500	1,000
06-00-6-620	Material to Maintain Buildings	456	644	600	1,000	3,500
06-00-6-621	Material to Maintain Equipment	15,662	21,281	15,000	30,000	20,000
06-00-6-622	Material to Maintain Vehicles	4,792	7,490	6,500	10,000	8,500
06-00-6-623	Material to Maintain Grounds	36,470	38,639	50,400	40,000	45,000
06-00-6-630	Material to Maintain Lights	214	550	1,300	-	-
06-00-6-635	Ice Control	6,088	10,782	5,000	7,800	6,500
<b>TOTAL COMMODITIES</b>		<b>\$ 112,879</b>	<b>\$ 144,110</b>	<b>\$ 141,100</b>	<b>\$ 141,300</b>	<b>\$ 160,000</b>
<b>CAPITAL OUTLAY</b>						
06-00-7-720	Equipment	\$ 3,415	\$ 2,154	\$ 2,000	\$ 7,200	\$ 2,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 3,415</b>	<b>\$ 2,154</b>	<b>\$ 2,000</b>	<b>\$ 7,200</b>	<b>\$ 2,500</b>
<b>TOTAL PARKS FUND EXPENSES</b>		<b>\$ 677,676</b>	<b>\$ 743,949</b>	<b>\$ 778,300</b>	<b>\$ 793,200</b>	<b>\$ 875,100</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ -</b>				
<b>Ending Fund Balance</b>					<b>\$ -</b>	<b>\$ -</b>

**Parks Fund Line Item Descriptions**

<b>06-00-1-311 Property Taxes</b>				<b>\$ 300,000</b>
FY12/13 Actual:	\$ 409,293	FY13/14 Actual:	\$ 360,505	
FY14/15 Budget:	\$ 337,700	FY14/15 Projected:	\$ 325,700	
Budget to Proposed	<b>-11.2% ▽</b>	Projected to Proposed	<b>-7.9% ▽</b>	

Included with the total property tax levied by the City is a tax levy designated for public parks at the rate of 0.075%. Based on this tax rate, the owner of a \$200,000 home will pay approximately \$45.50 in property taxes each year for the maintenance and improvement of park facilities. This represents a tremendous bargain for the number and type of park and recreational facilities provided to our residents.

**06-00-2-360 Facility Rental** **\$ 20,000**

FY12/13 Actual:	\$ 22,055	FY13/14 Actual:	\$ 23,515
FY14/15 Budget:	\$ 22,000	FY14/15 Projected:	\$ 15,000
Budget to Proposed	-9.1% ▽	Projected to Proposed	33.3% △

Revenue for this line item is received from the rental fees charged for reserved use of park facilities. All park facilities (except the Aquatic Center and the Recreation Center) are open to the public free of charge on a first-come, first-serve basis. However, the City does charge a rental fee to reserve and gain exclusive use of facilities such as pavilions, soccer fields, and ball fields. The City's User Fee Ordinance does exempt the local high schools from paying these fees, and the City Council has approved a waiver of these fees for youth organizations as a credit for improvements they completed at their cost on City fields. Remaining user groups are charged a fee for the reserved and exclusive use of fields based on the number of non-resident participants. The City does not charge any fee to the user groups for games played by resident youth. This revenue experienced a reduction in FY14/15 as a result of a significant drop in reservations and fees by adult soccer groups and non-resident travel baseball groups.

**06-00-5-380 Miscellaneous Revenues** **\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 100	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% ▽	Projected to Proposed	N/A

This line item is used to document any donations made to the City for park and recreational facilities or special revenue received for park facilities. One example is the sale of commemorative bricks. The City offers the opportunity for residents, service organizations, and interested parties to purchase engraved bricks that can be placed at Sesquicentennial Park. The material cost for the purchase of the bricks is paid from the Parks budget, and revenue received from the sale of the bricks is recorded in this line item.

**06-00-5-381 Snow Removal** **\$ 13,400**

FY12/13 Actual:	\$ 12,682	FY13/14 Actual:	\$ 12,212
FY14/15 Budget:	\$ 12,600	FY14/15 Projected:	\$ 13,000
Budget to Proposed	6.3% △	Projected to Proposed	3.1% △

The Parks Division of Public Works provides sidewalk snow removal services for the business and property owners in the downtown area of Woodstock. Since this service directly benefits the business owners and the City is not responsible for removal of snow at other locations throughout the community, the cost of that service is paid directly by the property owners. Invoices are sent to the appropriate party each fall, and this line item is included within the Parks budget to document that revenue.

A three percent increase is proposed in FY15/16 to account for increased costs for labor and materials.

**06-00-9-392 Transfer From General Corporate Fund \$ 696,000**

FY12/13 Actual:	\$ 353,429	FY13/14 Actual:	\$ 489,320
FY14/15 Budget:	\$ 570,700	FY14/15 Projected:	\$ 584,400
Budget to Proposed	22.0% <span style="color: green;">△</span>	Projected to Proposed	19.1% <span style="color: green;">△</span>

This transfer of funds represents the annual subsidy required from the City’s General Corporate Fund to balance the Parks budget to finance the operation and maintenance of the City’s park system. As shown with the previous revenue line items, the City does receive money from the general property tax and a small amount of rental and user fees for the operation of the parks. However, these revenues are substantially less than the total annual expenditures, and it is necessary to subsidize the operation and maintenance of the parks through the use of General Fund revenues.

**06-00-9-889 Transfer to Employee Insurance Fund (\$ 154,300)**

FY12/13 Actual:	(\$ 119,783)	FY13/14 Actual:	(\$ 141,603)
FY14/15 Budget:	(\$ 164,800)	FY14/15 Projected:	(\$ 144,900)
Budget to Proposed	-6.4% <span style="color: red;">▽</span>	Projected to Proposed	6.5% <span style="color: red;">△</span>

This line item represents the transfer made to the Employee Health and Life Insurance Fund for the insurance coverage for the full-time employees and shared employees in this division.

**06-00-3-408 Parks and Facilities Superintendent \$ 86,800**

FY12/13 Actual:	\$ 90,642	FY13/14 Actual:	\$ 93,822
FY14/15 Budget:	\$ 96,400	FY14/15 Projected:	\$ 115,300
Budget to Proposed	-10.0% <span style="color: green;">▽</span>	Projected to Proposed	-24.7% <span style="color: green;">▽</span>

The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA increase plus the opportunity for an additional increase based on the City’s merit program. The projected increase in FY14/15 was a result of the retiring Parks Supervisor being compensated for unused benefit time.

**06-00-3-415 Maintenance \$ 489,000**

FY12/13 Actual:	\$ 373,819	FY13/14 Actual:	\$ 397,539
FY14/15 Budget:	\$ 430,600	FY14/15 Projected:	\$ 403,800
Budget to Proposed	13.6% <span style="color: red;">△</span>	Projected to Proposed	21.1% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with any negotiated labor contracts for unionized positions. This line item pays the salary costs of nine (9) full-time, year-round maintenance employees in the Parks Division and 50% of the salary costs for three (3) positions that are shared between Parks and Streets. Funds allocated to this line item allow the City to provide the staffing that is needed to properly maintain the park facilities and to meet the growing increase in scheduled activities by the user groups. The proposed increase in FY15/16 includes hiring a Facility Maintenance Worker I for the Park and Facility Division.

**06-00-3-431 Extra Labor \$ 20,000**

FY12/13 Actual:	\$ 24,362	FY13/14 Actual:	\$ 17,013
FY14/15 Budget:	\$ 18,500	FY14/15 Projected:	\$ 17,500
Budget to Proposed	8.1% <span style="color: red;">△</span>	Projected to Proposed	14.3% <span style="color: red;">△</span>

This line item is used to pay the salary costs of a seasonal part-time employee working 40 hours per week during the summer months (May thru August). The seasonal employee provides additional labor for seasonal mowing, trimming, and outside maintenance which frees up more work hours for full-time employees. Actual costs are determined by the total number of hours that this employee works.

**06-00-3-445 Overtime \$ 16,000**

FY12/13 Actual:	\$ 10,567	FY13/14 Actual:	\$ 21,393
FY14/15 Budget:	\$ 14,000	FY14/15 Projected:	\$ 14,000
Budget to Proposed	14.3% <span style="color: red;">△</span>	Projected to Proposed	14.3% <span style="color: red;">△</span>

This line item covers the Parks Division overtime cost during the year. Many times the division has to respond to after hour calls, is responsible for downtown snow removal, and performs ball field maintenance during the playing season on weekends all which require overtime.

**06-00-4-451 Sick Leave Conversion \$ 3,800**

FY12/13 Actual:	\$ 2,266	FY13/14 Actual:	\$ 2,067
FY14/15 Budget:	\$ 5,600	FY14/15 Projected:	\$ 1,000
Budget to Proposed	-32.1% <span style="color: green;">▽</span>	Projected to Proposed	280.0% <span style="color: red;">△</span>

The sick leave conversion benefit provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**06-00-4-453 Uniforms \$ 5,000**

FY12/13 Actual:	\$ 5,297	FY13/14 Actual:	\$ 3,261
FY14/15 Budget:	\$ 3,800	FY14/15 Projected:	\$ 5,300
Budget to Proposed	31.6% <span style="color: red;">△</span>	Projected to Proposed	-5.7% <span style="color: green;">▽</span>

In an effort to improve the overall appearance of the Public Works employees and to further the professional image and approach of the employees, the City provides uniform items. All uniforms and clothing identifies the individual as an employee of the City, presents a very positive professional image to the public, and is a visual representation of the City’s commitment for quality customer service delivered by a professional staff.

**06-00-5-540 Electricity \$ 13,000**

FY12/13 Actual:	\$ 2,326	FY13/14 Actual:	\$ 7,368
FY14/15 Budget:	\$ 12,000	FY14/15 Projected:	\$ 12,500
Budget to Proposed	8.3% <span style="color: red;">△</span>	Projected to Proposed	4.0% <span style="color: red;">△</span>

Charges for electricity used at park facilities are separated between ‘revenue’ and ‘non-revenue’ public facilities. Electricity for non-revenue park facilities, such as security lights and parking lot lights, is provided to the City at no charge under the ComEd franchise agreement. However, the City is required to pay the standard rate charges for all park facilities where the City charges a fee for use (i.e., ball fields). The division has taken an additional step to save funds by turning the breakers off/on at Emricson and Bates Park so that unscheduled use of these facilities does not occur.

**06-00-5-543 Equipment Rental \$ 3,000**

FY12/13 Actual:	\$ 3,674	FY13/14 Actual:	\$ 2,862
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 2,500
Budget to Proposed	0.0%	Projected to Proposed	20.0% <span style="color: red;">△</span>

This line item pays the costs to rent tools and small equipment such as a trencher (\$400), sod cutter (\$600), and stump grinder (\$2,000) which are needed by Parks employees to complete maintenance projects throughout the year. Due to the Emerald Ash Bore program, there are, on average, eighty stumps to grind after tree removals are completed over the course of a year.

**06-00-5-551 Service to Maintain Grounds \$ 43,000**

FY12/13 Actual:	\$ 28,873	FY13/14 Actual:	\$ 31,983
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 43,000
Budget to Proposed	43.3% <span style="color: red;">△</span>	Projected to Proposed	0.0%

This line item is used to pay all contracted costs for the maintenance of park grounds and park facilities. Annual costs typically include rental fees for portable toilets used at park sites, contracted services for fertilization and weed control on ball fields, chemical treatment of three ponds by a licensed contractor, repairs to the lightning detection systems, and contracted services for the repair of

irrigation systems.

FY14/15 saw an increase in this line item due to several unforeseen expenses which included vandalism at Bates Park restrooms and fence repairs at Davis and McConnell Road parks. In FY15/16 we propose to complete some court crack filling out of this account in lieu of a General – CIP Fund project.

<b>06-00-5-553 Service to Maintain Vehicles</b>		<b>\$ 1,500</b>	
FY12/13 Actual:	\$ 782	FY13/14 Actual:	\$ 1,033
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 1,800
Budget to Proposed	87.5% <span style="color: red;">△</span>	Projected to Proposed	-16.7% <span style="color: green;">▽</span>

This line item includes all costs for the outside service and repair of the eight vehicles assigned to the Parks Division. During FY14/15 dump truck #44 had to have a seal replaced.

<b>06-00-5-557 Service to Maintain Lights</b>		<b>\$ 10,000</b>	
FY12/13 Actual:	\$ 10,029	FY13/14 Actual:	\$ 5,129
FY14/15 Budget:	\$ 7,000	FY14/15 Projected:	\$ 10,000
Budget to Proposed	42.9% <span style="color: red;">△</span>	Projected to Proposed	0.0%

This line item is used to pay all costs for contracted services for the maintenance and repair of lights in all City parks. This includes security lights in Emericson Park, tennis court lights, lights at Main softball, lights at two Bigelow ball fields, security lights at Bates Park, ball field lights at Bates Park, and ball field lights at Sullivan field. This line item saw an increase due to several unforeseen expenses in FY14/15. The tennis courts lights at Emericson were not working; it was determined that the main electrical feed was damaged underground and needed to be repaired. There were also several lights vandalized at Emericson Park.

<b>06-00-5-563 Tree Trimming &amp; Removal</b>		<b>\$ 20,000</b>	
FY12/13 Actual:	\$ 6,768	FY13/14 Actual:	\$ 14,215
FY14/15 Budget:	\$ 12,000	FY14/15 Projected:	\$ 17,000
Budget to Proposed	66.7% <span style="color: red;">△</span>	Projected to Proposed	17.6% <span style="color: red;">△</span>

Trees are inspected by the Forestry Technician and a plan of action is determined. This program provides an important service to the community, and it is essential that the City continue providing funds for the removal of hazardous trees. There were many ash trees removed during FY14/15 and this will continue into FY15/16. During the year the City has to contract out this service due to overhead utilities and the size of the trees because our equipment cannot reach and safely perform this task.

**06-00-5-566 Preventative Tree Maintenance \$ 1,500**

FY12/13 Actual:	\$ 1,977	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,000
Budget to Proposed	0.0%	Projected to Proposed	50.0% <span style="color: red;">△</span>

Funds in this line item are used to pay for contracted services and management programs identified and recommended by the City’s Forestry Technician for the Park In The Square. The proper maintenance and care of that inventory does require some proactive measures and management efforts to help offset the impact of the urban environment on the trees.

**06-00-6-602 Gasoline & Oil \$ 27,000**

FY12/13 Actual:	\$ 29,405	FY13/14 Actual:	\$ 35,775
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 23,000
Budget to Proposed	-22.9% <span style="color: green;">▽</span>	Projected to Proposed	17.4% <span style="color: red;">△</span>

This line item includes all fuel costs for the Parks Division’s trucks, tractors, mowers, ball field maintenance equipment, power tools, and snow removal equipment. In addition, a portion of the costs for bulk oil and lubrication products used by the mechanics for routine maintenance and service of vehicles and equipment is charged to this line item.

**06-00-6-603 Fuel – Heating \$ 8,500**

FY12/13 Actual:	\$ 8,187	FY13/14 Actual:	\$ 13,837
FY14/15 Budget:	\$ 8,500	FY14/15 Projected:	\$ 7,000
Budget to Proposed	0.0%	Projected to Proposed	21.4% <span style="color: red;">△</span>

This line item includes funds to pay for fuel to heat two buildings at Emricson Park (warming house and Parks maintenance garage) and one at Merryman Fields Park (maintenance garage). This account can fluctuate significantly from year to year and is highly influenced by the winter temperatures.

**06-00-6-605 Tools \$ 1,000**

FY12/13 Actual:	\$ 111	FY13/14 Actual:	\$ 563
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	100.0% <span style="color: red;">△</span>	Projected to Proposed	100.0% <span style="color: red;">△</span>

The purchase of hand tools and small equipment (less than \$500 per purchase), necessary for the maintenance and care of park facilities and grounds, are charged to this line item. Typical annual purchases include rakes, shovels, brooms, ball field rakes, and small power tools. In FY15/16 we propose an increase to this account to properly outfit the proposed Facility Maintenance Worker I.

**06-00-6-606 Supplies \$ 6,000**

FY12/13 Actual:	\$ 5,960	FY13/14 Actual:	\$ 6,409
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	20.0% $\Delta$	Projected to Proposed	0.0%

This line item includes charges for the purchase of a variety of items and materials needed by the employees to provide daily cleaning and maintenance of park facilities. Typical purchases charged to this line item include cleaning supplies, bathroom supplies, light bulbs, paint and painting supplies, and first aid materials.

**06-00-6-609 Landscape Materials \$ 27,000**

FY12/13 Actual:	\$ 839	FY13/14 Actual:	\$ 2,000
FY14/15 Budget:	\$ 7,000	FY14/15 Projected:	\$ 5,000
Budget to Proposed	285.7% $\Delta$	Projected to Proposed	440.0% $\Delta$

This line item includes the purchase of materials needed to complete new landscape improvements in park sites and the replacement of existing landscape materials in existing areas. In FY14/15 additional funding was included to begin efforts to increase the emphasis on the maintenance and appearance of the downtown streetscape areas. In FY 15/16 additional funding is proposed in order to properly maintain the downtown streetscape areas.

**06-00-6-611 Recreation Supplies \$ 5,000**

FY12/13 Actual:	\$ 3,893	FY13/14 Actual:	\$ 5,922
FY14/15 Budget:	\$ 4,500	FY14/15 Projected:	\$ 5,000
Budget to Proposed	11.1% $\Delta$	Projected to Proposed	0.0%

The purchase of materials and supplies needed for the maintenance of the sport and recreational facilities (e.g. softball fields, baseball fields, basketball courts, tennis courts, and playgrounds) is included within this line item.

**06-00-6-613 Water and Sewer \$ 1,000**

FY12/13 Actual:	\$ 335	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 5,500
Budget to Proposed	25.0% $\Delta$	Projected to Proposed	-81.8% $\nabla$

The City's Utility Fund is required to be self-supporting, so all operations of the City should pay the appropriate fee just like all other water and sewer customers. There was an increase to this line item in FY14/15 due to an undetected water leak at Sesquicentennial Park, which has since been repaired.

**06-00-6-616 Lumber \$ 1,000**

FY12/13 Actual:	\$ 467	FY13/14 Actual:	\$ 218
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	100.0% <span style="color: red;">△</span>

The purchase of lumber for maintenance and repair of park projects such as picnic tables, benches, signs and sign posts, parking lot border posts, and informational kiosk signs are included within this line item.

**06-00-6-620 Material to Maintain Buildings \$ 3,500**

FY12/13 Actual:	\$ 456	FY13/14 Actual:	\$ 644
FY14/15 Budget:	\$ 600	FY14/15 Projected:	\$ 1,000
Budget to Proposed	483.3% <span style="color: red;">△</span>	Projected to Proposed	250.0% <span style="color: red;">△</span>

This line item includes charges for the purchase of materials to be used by City employees for building maintenance projects which includes the Parks maintenance garage in Emricson Park, Emricson Park warming house, Bates Park restroom and concession stand building, all picnic shelters, and the house and detached garage located at the Hennen Conservation Area. Typical purchases include paint and stain, window and door replacements, light fixtures, plumbing fixture replacements, etc. In FY15/16 we are proposing an increase to account for the proposed Facility Maintenance Worker I beginning to tackle numerous maintenance projects that have previously been deferred.

**06-00-6-621 Material to Maintain Equipment \$ 20,000**

FY12/13 Actual:	\$ 15,662	FY13/14 Actual:	\$ 21,281
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 30,000
Budget to Proposed	33.3% <span style="color: red;">△</span>	Projected to Proposed	-33.3% <span style="color: green;">▽</span>

This line item provides funds for the purchase of materials and supplies for the proper maintenance and repair of all of the equipment necessary for the Parks employees to complete their assigned duties. The major costs each year are for the replacement of wire broom parts for snow removal equipment and parts for the maintenance of mowing equipment. There was an increase in this line item in FY14/15 due to significant repairs and some equipment that needed to be rebuilt.

**06-00-6-622 Material to Maintain Vehicles \$8,500**

FY12/13 Actual:	\$ 4,792	FY13/14 Actual:	\$ 7,490
FY14/15 Budget:	\$ 6,500	FY14/15 Projected:	\$ 10,000
Budget to Proposed	30.8% <span style="color: red;">△</span>	Projected to Proposed	-15.0% <span style="color: green;">▽</span>

Most of the service and repair of the Parks' vehicles is completed in-house by the City's mechanics who then charge the purchase of repair parts and vehicle service supplies to this line item. Typical purchases each year include tires, batteries, belts, hoses, lights, filters, brake parts, etc.

**06-00-6-623 Material to Maintain Grounds \$ 45,000**

FY12/13 Actual:	\$ 36,470	FY13/14 Actual:	\$ 38,639
FY14/15 Budget:	\$ 50,400	FY14/15 Projected:	\$ 40,000
Budget to Proposed	-10.7% ▽	Projected to Proposed	12.5% △

All material purchased by the Parks Division for use by the employees for the daily maintenance and care of park grounds are charged to this line item. The majority of these purchases are for the maintenance and care of the City's ball fields.

**06-00-6-630 Material to Maintain Lights \$ 0**

FY12/13 Actual:	\$ 214	FY13/14 Actual:	\$ 550
FY14/15 Budget:	\$ 1,300	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% ▽	Projected to Proposed	N/A

This line item includes all costs for the purchase of materials and supplies to be used by Parks employees for the maintenance of security lights and ball field lights in the parks. In FY15/16, this funding has been consolidated into the Material to Maintain Grounds line item.

**06-00-6-635 Ice Control \$ 6,500**

FY12/13 Actual:	\$ 6,088	FY13/14 Actual:	\$ 10,782
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 7,800
Budget to Proposed	30.0% △	Projected to Proposed	-16.7% ▽

Revenue from sidewalk snow removal service is used to offset expenditures in this Park's line item, so it is appropriate to charge salt material costs to this budget. In order to maintain efficiency, the Opera House, Recreation Center, Library, and City Hall all utilize this salt at their facilities. Those facilities are then invoiced so that costs are paid from the line items associated with those locations.

**06-00-7-720 Equipment \$ 2,500**

FY12/13 Actual:	\$ 3,415	FY13/14 Actual:	\$ 2,145
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 7,200
Budget to Proposed	25.0% △	Projected to Proposed	-65.3% ▽

This request is for funds to cover the cost of new equipment used in the maintenance of the parks, landscape beds, and tree maintenance such as replacement weed eaters and backpack blowers. In FY14/15 the increase is attributable to the purchase of an outdoor water fountain for Dick Tracy Way Park and a furnace for the Hennen Conservation Area building.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Opera House

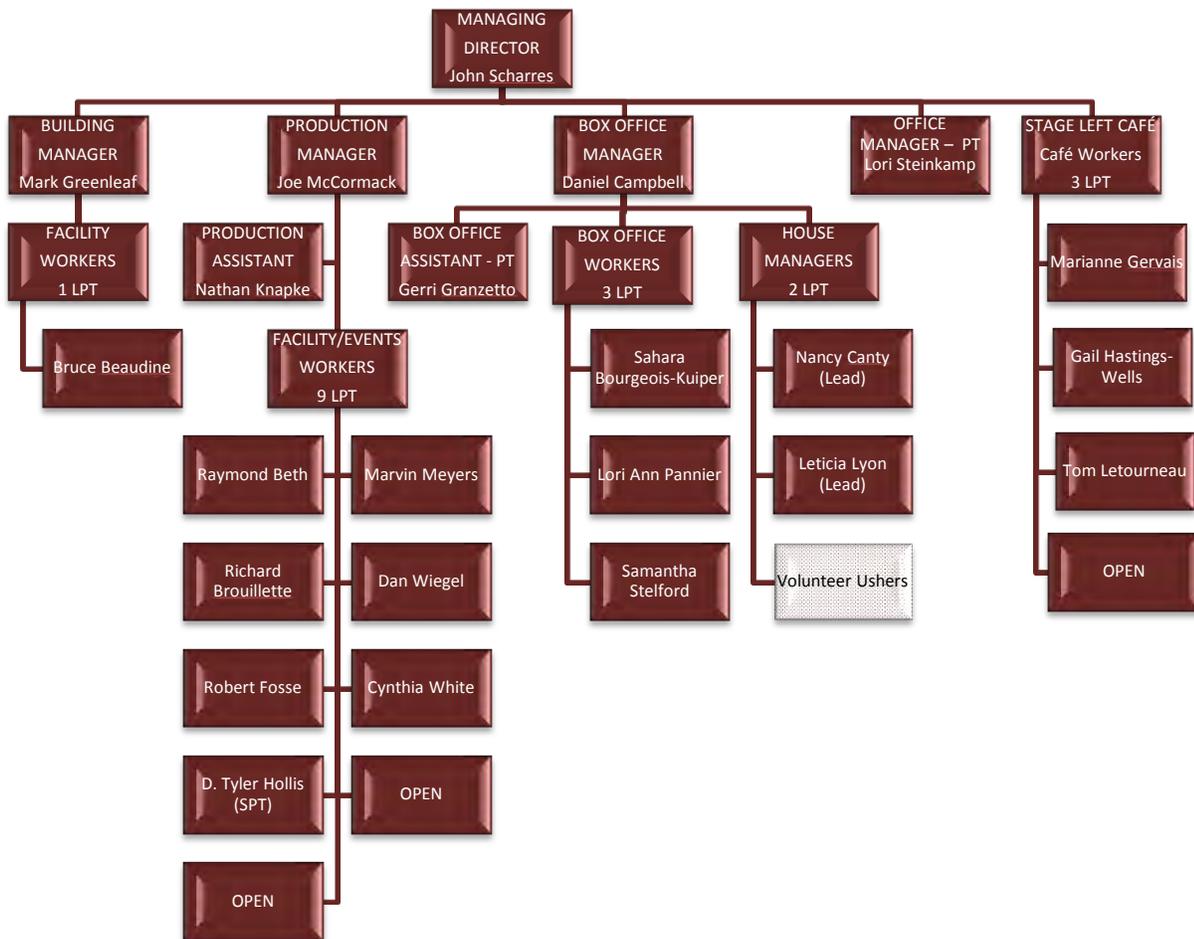
# Woodstock Opera House



Situated on the downtown historic square in the heart of the community, the Woodstock Opera House is one of the oldest continuously operating theatres in the country and one of the most recognized historic theatres in the Midwest. The Opera House hosts and provides support for a wide variety of events on its Main Stage as well as in the Stage Left Café, Woodstock Park in the Square and surrounding community. Registered as a national historic landmark, the Opera House is dedicated to the production, promotion and support of performing arts and civic events as a service to the community and the people of McHenry County and northern Illinois.



## WOODSTOCK OPERA HOUSE – ORGANIZATIONAL CHART



## WOODSTOCK OPERA HOUSE – PERSONNEL SUMMARY

POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Managing Director	1	1	1	1	1	0
Building Manager	1	1	1	1	1	0
Production Manager	1	1	1	1	1	0
Production Assistant	1	1	1	1	1	0
Box Office Manager	1	1	1	1	1	0
Office Manager – PT	0.5	0.5	0.5	0.5	0.5	0
Box Office Assistant - PT	0.5	0.5	0.5	0.5	0.5	0
Box Office Worker – LPT	1.5	1.5	1.5	1.5	1.5	0
House Managers – LPT	1	1	1	1	1	0
Facility/Events Workers - LPT	5	4	5	5	5	0
Café Staff - LPT	2	2	2	2	2	0
<b>TOTAL FULL TIME</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>TOTAL PART TIME (FTE)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>TOTAL LPT (FTE)</b>	<b>9.5</b>	<b>8.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>0</b>

## Opera House Event Activity Report January to December 2014

MONTH	MAIN STAGE	LIBRARY& COMM. ROOM	BACK STAGE	GAZEBO& PARK	STAGE LEFT CAFÉ	TOURS	TOTAL EVENTS
January	2	7	4	0	21	0	34
February	6	4	4	1	14	1	30
March	21	6	0	0	15	2	44
April	16	8	0	2	17	0	43
May	6	6	0	2	20	1	35
June	16	8	0	6	14	3	47
July	16	3	3	9	17	0	48
August	4	4	3	9	16	2	38
September	11	5	16	2	17	1	52
October	14	3	0	3	16	2	38
November	23	9	0	4	21	2	59
December	17	3	2	0	18	1	41
<b>Grand Total</b>	<b>152</b>	<b>66</b>	<b>32</b>	<b>38</b>	<b>206</b>	<b>15</b>	<b>509</b>

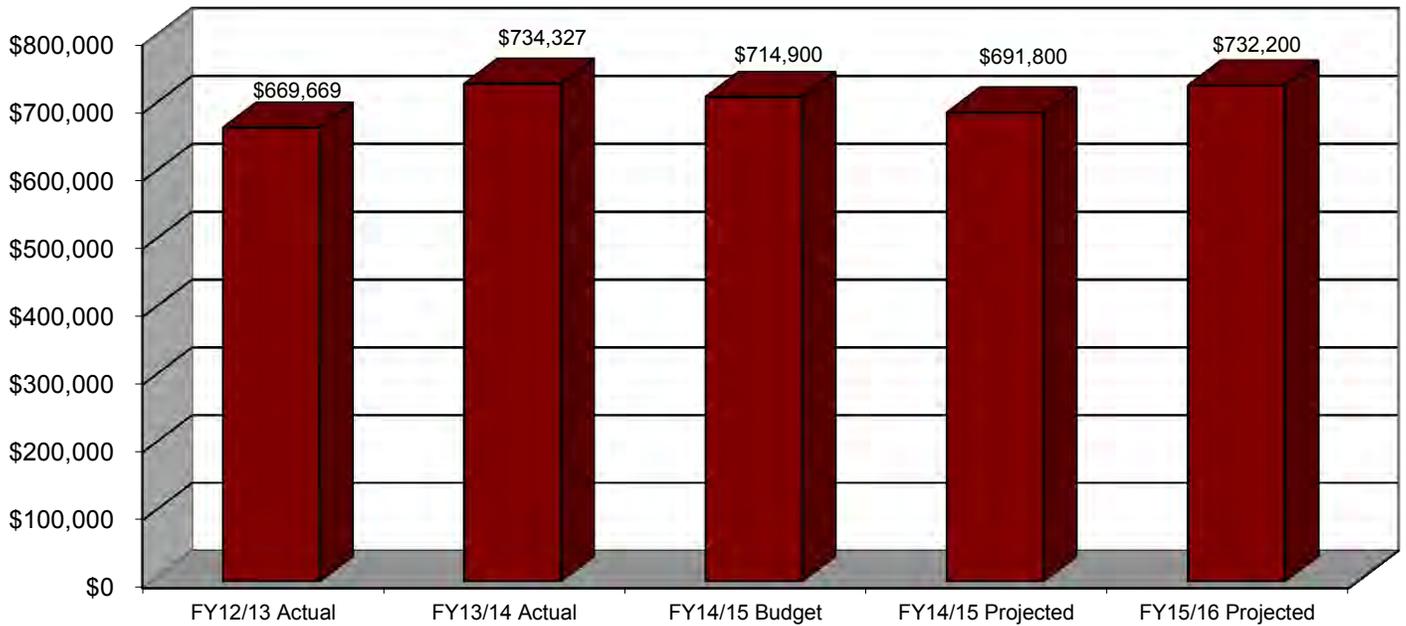
### **FY14/15 Accomplishments**

- Reupholstery and replacement of padding on 450 seats for the Opera House Auditorium.
- Purchase of new industrial storage equipment and refitting/updating of the scene shop.
- Successfully implemented new bi-monthly ad campaign with the Northwest Herald yielding positive sales results and over 73% participation rate by resident and independent producers.
- Recruited new Production Manager and Production Assistant to fill the vacancies left by the retirement and resignation of previous employees.
- Nine local and regional artists participated in displaying their works of art from January through November 2014 in the Opera House Community Room.
- Production of eight City Band Concerts and four additional live concerts by various artists from June through August 2014 in the Park in the Square.
- Assisted the Friends of the Opera House in three major fundraising efforts, the annual Art, Antique and Collectibles Auction, the Lighting of the Square donor and membership reception and the “That’s Amore” Valentine’s Day dinner party.
- Implementation of the demonstration phase of the Lighting of the Square project on the buildings located on the West side of Van Buren Street and Opera House.
- Coordinated structural and ornamental repairs made to the Civil War Monument in the Park in the Square.
- Purchased and installed new laminate flooring at the front entry & stage area of the Stage Left Café.
- Reviewed emergency procedures with and conducted tours of the facility for WFRD personnel.
- Cleaned, repaired and repainted the ceiling of the auditorium.

### **FY15/16 Goals and Objectives**

- Refurbishment and Remodeling of the Opera House business office including new plaster, paint, electrical, lighting and office furniture.
- Design, implementation and incorporation of a new Opera House website with that of the City’s website using the approved new vendor.
- Design and installation of new LED perimeter lighting system on all the buildings in the downtown central business district.
- Purchase and installation of new commercial grade digital projector and motorized movie screen in the Stage Left Café.
- Conduct thorough inspections and structural assessment of historic facility necessary for the development of long-term plans for building preservation and maintenance.
- Inspect and explore the stage floor framing and flooring in anticipation of major repairs as part of a future CIP project.
- Construct a knee-wall with additional masking to improve the appearance and privacy of the auditorium sound console area.
- Work with McHenry County Historical Society to create Opera House Historical display in the OH Library.

## BUDGET COMPARISON



### Performing Arts Fund - Revenues

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$36,100	\$0
<b>REVENUES OPERA HOUSE</b>						
<b>TAXES</b>						
07-00-1-311	Property Tax	\$ 218,293	\$ 192,270	\$ 179,700	\$ 173,700	\$ 160,000
<b>TOTAL TAXES</b>		<b>\$ 218,293</b>	<b>\$ 192,270</b>	<b>\$ 179,700</b>	<b>\$ 173,700</b>	<b>\$ 160,000</b>
<b>FEES</b>						
07-00-2-330	Gifts and Donations	\$ 2,047	\$ 1,323	\$ 2,000	\$ 1,200	\$ 11,500
07-00-2-360	Facility Rental	64,742	63,279	65,000	65,000	67,000
07-00-2-365	Materials and Services	43,191	44,646	45,000	45,000	46,000
07-00-2-366	Program Revenues	37,149	30,695	35,000	21,000	35,000
07-00-2-367	Ticket Office Services	7,350	7,575	8,000	7,100	7,500
07-00-2-368	Endowment Fund Revenue	36,124	-	-	-	-
<b>TOTAL FEES</b>		<b>\$ 190,603</b>	<b>\$ 147,518</b>	<b>\$ 155,000</b>	<b>\$ 139,300</b>	<b>\$ 167,000</b>
<b>OTHER</b>						
07-00-5-380	Miscellaneous Income	\$ 13,472	\$ 13,759	\$ 17,000	\$ 17,000	\$ 17,000
<b>TOTAL OTHER REVENUES</b>		<b>\$ 13,472</b>	<b>\$ 13,759</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>
<b>TOTAL REVENUES OPERA HOUSE (BEFORE TRANSFERS)</b>		<b>\$ 422,368</b>	<b>\$ 353,547</b>	<b>\$ 351,700</b>	<b>\$ 330,000</b>	<b>\$ 344,000</b>

**Performing Arts Fund - Revenues (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
07-00-9-392	Transfer From General Corporate Fund	\$ 280,802	\$ 350,246	\$ 355,400	\$ 303,800	\$ 362,000
07-00-9-393	Transfer From Hotel/Motel Tax Fund	30,000	30,000	30,000	30,000	30,000
07-00-9-889	Transfer To Employee Insurance Fund	(89,340)	(95,004)	(89,800)	(66,800)	(66,600)
	<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>	<b>\$ 221,462</b>	<b>\$ 285,242</b>	<b>\$ 295,600</b>	<b>\$ 267,000</b>	<b>\$ 325,400</b>
<b>TOTAL REVENUES OPERA HOUSE (AFTER TRANSFERS)</b>		<b>\$ 643,830</b>	<b>\$ 638,789</b>	<b>\$ 647,300</b>	<b>\$ 597,000</b>	<b>\$ 669,400</b>
<b>REVENUES CAFÉ</b>						
<b>SALES OF GOODS AND SERVICES</b>						
07-13-2-330	Concessions	\$ 46,970	\$ 44,167	\$ 52,000	\$ 46,000	\$ 48,000
07-13-2-360	Café Rental	10,503	10,075	11,000	8,000	10,000
07-13-2-365	Labor Reimbursement	173	626	300	200	300
07-13-2-380	TIP Donations	4,318	4,545	4,300	4,500	4,500
	<b>TOTAL SALES OF GOODS AND SERVICES</b>	<b>\$ 61,964</b>	<b>\$ 59,413</b>	<b>\$ 67,600</b>	<b>\$ 58,700</b>	<b>\$ 62,800</b>
<b>TOTAL REVENUES CAFE</b>		<b>\$ 61,964</b>	<b>\$ 59,413</b>	<b>\$ 67,600</b>	<b>\$ 58,700</b>	<b>\$ 62,800</b>
<b>TOTAL REVENUES PERFORMING ARTS FUND (AFTER TRANSFERS)</b>		<b>\$ 705,794</b>	<b>\$ 698,202</b>	<b>\$ 714,900</b>	<b>\$ 655,700</b>	<b>\$ 732,200</b>
<b>EXPENSES</b>						
07-11-x-xxx	Opera House	\$ 616,351	\$ 680,702	\$ 660,100	\$ 637,900	\$ 680,400
07-12-x-xxx	Municipal Band	18,600	20,930	20,000	17,700	20,000
07-13-x-xxx	Café	34,718	32,695	34,800	36,200	31,800
	<b>TOTAL PERFORMING ARTS FUND EXPENSES</b>	<b>\$ 669,669</b>	<b>\$ 734,327</b>	<b>\$ 714,900</b>	<b>\$ 691,800</b>	<b>\$ 732,200</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 36,125</b>	<b>\$ (36,125)</b>	<b>\$ -</b>	<b>\$ (36,100)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>					<b>\$ -</b>	<b>\$ -</b>

## Performing Arts Fund-Expenses

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>OPERA HOUSE</b>						
<b>SALARIES</b>						
07-11-3-402	Director	\$ 100,874	\$ 104,394	\$ 108,700	\$ 108,700	\$ 113,600
07-11-3-403	Production Manager	72,796	79,590	59,700	44,500	62,400
07-11-3-404	Building Manager	72,627	75,163	78,200	78,200	82,100
07-11-3-407	Box Office Manager	54,707	56,607	58,900	58,900	61,800
07-11-3-413	Office Manager	31,494	30,627	32,500	32,000	33,300
07-11-3-436	Box Office Assistant	26,898	27,711	28,700	28,200	29,500
07-11-3-437	Box Office Workers	19,102	21,651	23,000	22,500	23,200
07-11-3-441	Facility and Event Workers	69,002	71,916	72,000	72,000	73,800
07-11-3-445	Overtime	46	-	-	-	-
07-11-3-446	Production Assistant	42,444	43,933	45,700	46,400	42,400
<b>TOTAL SALARIES</b>		<b>\$ 489,990</b>	<b>\$ 511,592</b>	<b>\$ 507,400</b>	<b>\$ 491,400</b>	<b>\$ 522,100</b>
<b>PERSONAL SERVICES</b>						
07-11-4-451	Sick Leave Conversion	\$ 3,144	\$ 3,359	\$ 5,600	\$ 4,500	\$ 4,800
07-11-4-452	Travel & Training	-	-	-	-	1,500
07-11-4-454	Dues & Subscription	1,230	1,291	1,300	1,300	1,300
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 4,374</b>	<b>\$ 4,650</b>	<b>\$ 6,900</b>	<b>\$ 5,800</b>	<b>\$ 7,600</b>
<b>CONTRACTUAL SERVICES</b>						
07-11-5-501	Communications	\$ 8,003	\$ 6,224	\$ 4,500	\$ 4,200	\$ 5,000
07-11-5-502	Professional Services	4,175	4,985	5,000	9,500	5,500
07-11-5-525	Programming Fund	37,138	42,616	35,000	25,500	35,000
07-11-5-526	Programming Fund-Advertising	5,956	5,098	18,000	17,000	18,000
07-11-5-537	Printing Services	6,000	7,311	8,000	7,500	8,000
07-11-5-550	Service to Maintain Building	37,032	40,982	35,000	36,100	36,200
07-11-5-552	Service to Maintain Equipment	1,947	2,067	2,400	1,700	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 100,251</b>	<b>\$ 109,283</b>	<b>\$ 107,900</b>	<b>\$ 101,500</b>	<b>\$ 109,200</b>
<b>COMMODITIES</b>						
07-11-6-601	Postage	\$ 10,597	\$ 8,587	\$ 8,000	\$ 9,300	\$ 9,000
07-11-6-602	Gas & Oil	317	345	400	400	400
07-11-6-603	Fuel-Heating	-	-	1,400	1,800	1,300
07-11-6-606	Supplies	1,839	2,234	2,500	2,000	2,500
07-11-6-607	Receptions (Entertainment)	240	219	1,000	500	1,000
07-11-6-613	Water and Sewer	826	795	1,000	900	1,000
07-11-6-620	Material to Maintain Building	6,513	7,248	7,000	7,500	8,000
07-11-6-621	Material to Maintain Equipment	1,404	1,373	1,500	1,500	1,500
07-11-6-622	Material to Maintain Vehicles	-	89	100	300	300
<b>TOTAL COMMODITIES</b>		<b>\$ 21,736</b>	<b>\$ 20,890</b>	<b>\$ 22,900</b>	<b>\$ 24,200</b>	<b>\$ 25,000</b>
<b>CAPITAL OUTLAY</b>						
07-11-7-701	Building	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
07-11-7-720	Equipment	-	-	5,000	5,000	6,500
07-11-7-725	Fire House Doors	-	34,287	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 34,287</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 16,500</b>
<b>TOTAL OPERA HOUSE DEPARTMENT EXPENSES</b>		<b>\$ 616,351</b>	<b>\$ 680,702</b>	<b>\$ 660,100</b>	<b>\$ 637,900</b>	<b>\$ 680,400</b>

**Performing Arts Fund-Expenses (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>MUNICIPAL BAND</b>						
<b>SALARIES</b>						
07-12-3-437	Band Members	\$ 14,902	\$ 14,253	\$ 16,000	\$ 13,900	\$ 15,000
07-12-3-438	Other Concerts	1,992	2,100	2,000	2,500	2,500
	<b>TOTAL SALARIES</b>	<b>\$ 16,894</b>	<b>\$ 16,353</b>	<b>\$ 18,000</b>	<b>\$ 16,400</b>	<b>\$ 17,500</b>
<b>CONTRACTUAL SERVICES</b>						
07-12-5-552	Service to Maintain Equipment	\$ -	\$ 3,137	\$ -	\$ -	\$ 1,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ 3,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>COMMODITIES</b>						
07-12-6-606	Supplies	\$ 1,706	\$ 1,440	\$ 2,000	\$ 1,300	\$ 1,500
	<b>TOTAL COMMODITIES</b>	<b>\$ 1,706</b>	<b>\$ 1,440</b>	<b>\$ 2,000</b>	<b>\$ 1,300</b>	<b>\$ 1,500</b>
	<b>TOTAL MUNICIPAL BAND EXPENSES</b>	<b>\$ 18,600</b>	<b>\$ 20,930</b>	<b>\$ 20,000</b>	<b>\$ 17,700</b>	<b>\$ 20,000</b>
<b>CAFÉ</b>						
<b>SALARIES</b>						
07-13-3-441	Café Staff	\$ 14,291	\$ 13,256	\$ 15,000	\$ 13,000	\$ 15,000
	<b>TOTAL SALARIES</b>	<b>\$ 14,291</b>	<b>\$ 13,256</b>	<b>\$ 15,000</b>	<b>\$ 13,000</b>	<b>\$ 15,000</b>
<b>CONTRACTUAL SERVICES</b>						
07-13-5-504	Insurance & Licensing	\$ 3,005	\$ 1,380	\$ 2,800	\$ 2,400	\$ 2,800
07-13-5-552	Service to Maintain Café	621	615	1,000	800	1,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 3,626</b>	<b>\$ 1,995</b>	<b>\$ 3,800</b>	<b>\$ 3,200</b>	<b>\$ 3,800</b>
<b>COMMODITIES</b>						
07-13-6-606	Supplies	\$ 16,676	\$ 15,405	\$ 16,000	\$ 16,000	\$ 13,000
	<b>TOTAL COMMODITIES</b>	<b>\$ 16,676</b>	<b>\$ 15,405</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 13,000</b>
<b>CAPITAL OUTLAY</b>						
07-13-7-720	Equipment	\$ 125	\$ 2,039	\$ -	\$ 4,000	\$ -
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 125</b>	<b>\$ 2,039</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>
	<b>TOTAL CAFE EXPENSES</b>	<b>\$ 34,718</b>	<b>\$ 32,695</b>	<b>\$ 34,800</b>	<b>\$ 36,200</b>	<b>\$ 31,800</b>

**Opera House Line Item Descriptions - Revenues**

<b>07-00-1-311 Property Tax</b>				<b>\$ 160,000</b>
FY12/13 Actual:	\$ 218,293	FY13/14 Actual:	\$ 192,270	
FY14/15 Budget:	\$ 179,700	FY14/15 Projected:	\$ 173,700	
Budget to Proposed	<b>-11.0% ▽</b>	Projected to Proposed	<b>-7.9% ▽</b>	

This line item represents the expected property tax receipts for the Performing Arts Fund.

**07-00-2-330 Gifts and Donations** **\$ 11,500**

FY12/13 Actual:	\$ 2,047	FY13/14 Actual:	\$ 1,323
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 1,200
Budget to Proposed	475.0% <span style="color: green;">△</span>	Projected to Proposed	858.3% <span style="color: green;">△</span>

This line item represents monetary donations from private individuals, corporations, and tour groups, as well as additional grants and/or endowments. Projected income includes a grant made by the McHenry County Community Foundation to commission an original musical work by composer Michael Sweeney for the Woodstock City Band’s 130<sup>th</sup> anniversary which was subsequently performed at the July 2, 2014 City Band Concert on the Square. The request for the FY15/16 budget year includes an anticipated donation from the Friends of the Opera House which will be used to offset the cost of remodeling the Opera House business office.

**07-00-2-360 Facility Rental** **\$ 67,000**

FY12/13 Actual:	\$ 64,742	FY13/14 Actual:	\$ 63,279
FY14/15 Budget:	\$ 65,000	FY14/15 Projected:	\$ 65,000
Budget to Proposed	3.1% <span style="color: green;">△</span>	Projected to Proposed	3.1% <span style="color: green;">△</span>

This line item includes all rental income from events or activities scheduled for the main-stage, community room/library or backstage. The following is the current fee structure, per day, for rentals:

- Main-Stage ticketed (for profit)      \$ 300 plus 10% Ticket Sales
- Main-Stage ticketed (non-profit)      \$ 275 plus 10% Ticket Sales
- Main-Stage non-ticketed              \$ 1,000
- Main-Stage Rehearsal                  \$ 100
- Main-Stage Weddings                  \$ 2,000 + \$500 for Rehearsal
- Community Room/Library              \$ 250
- Art Exhibit Fee                          \$ 165 (per month)
- Green Room/Dressing Rooms          \$ 50

The following rental fee changes will be implemented for FY15/16:

- Main-Stage Weddings                  \$ 2,500 + \$500 for Rehearsal

**07-00-2-365 Materials and Services** **\$ 46,000**

FY12/13 Actual:	\$ 43,191	FY13/14 Actual:	\$ 44,646
FY14/15 Budget:	\$ 45,000	FY14/15 Projected:	\$ 45,000
Budget to Proposed	2.2% <span style="color: green;">△</span>	Projected to Proposed	2.2% <span style="color: green;">△</span>

This line item represents the recapture of costs from technical labor and commodities provided to various organizations using the Opera House, Stage Left Café, and Park in the Square. Income recaptured in this manner is used to offset the cost of part-time labor reported in line 07-11-3-441 Facility & Events Workers. The following fee changes will be implemented for FY15/16: Technical Labor Rate - \$18.00 per hour.

**07-00-2-366 Program Revenues** **\$ 35,000**

FY12/13 Actual:	\$ 37,149	FY13/14 Actual:	\$ 30,695
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 21,000
Budget to Proposed	0.0%	Projected to Proposed	66.7% <span style="color: green;">△</span>

This line item includes income generated by programs produced directly by the Woodstock Opera House. These funds specifically offset expenses incurred by account 07-11-5-525 (Programming Fund). The shortage in the projection for FY14/15 is a direct result of the cancellation of the performance by renowned actor John Astin in October 2014, who was unable to make the contracted performance due to personal issues. Attempts are being made to reschedule Mr. Astin in the FY15/16 budget year.

**07-00-2-367 Ticket Office Services** **\$ 7,500**

FY12/13 Actual:	\$ 7,350	FY13/14 Actual:	\$ 7,575
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 7,100
Budget to Proposed	-6.3% <span style="color: red;">▽</span>	Projected to Proposed	6.6% <span style="color: green;">△</span>

A charge of \$75 is applied to each event that is processed by the Box Office. The amount of income earned will be dependent on the number of ticketed events produced in a given year. Income from this line is used to offset the cost of part-time labor in line 07-11-3-437 Box Office Workers.

**07-00-2-368 Endowment Fund Revenue** **\$ 0**

FY12/13 Actual:	\$ 36,124	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line-item was created for the purpose of recording funds received from the estate of the late Audrey Masters Anderson. The donation was ear-marked specifically to be used for the restoration of the original Fire-House doors on the Woodstock Opera House. These funds were deposited as income during the FY12/13 budget year while actual expenditures for the restoration project were recorded in line item #07-11-7-725 for the FY13/14 budget year. As the project is now complete and funds have been spent this line item is no longer active.

**07-00-5-380 Miscellaneous Income** **\$ 17,000**

FY12/13 Actual:	\$ 13,472	FY13/14 Actual:	\$ 13,759
FY14/15 Budget:	\$ 17,000	FY14/15 Projected:	\$ 17,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This account reflects income derived from various other sources including but not limited to: vending machines; the back-stage coin-operated washer and dryer; the \$2 handling fee on all ticket orders taken at the Box Office; and charges for ads placed in the quarterly Opera House brochures as well as ad sharing revenue derived from other group advertising projects.

**07-00-9-392 Transfer from General Corporate Fund \$ 362,000**

FY12/13 Actual:	\$ 280,802	FY13/14 Actual:	\$ 350,246
FY14/15 Budget:	\$ 355,400	FY14/15 Projected:	\$ 303,800
Budget to Proposed	1.9% <span style="color: green;">△</span>	Projected to Proposed	19.2% <span style="color: green;">△</span>

This account represents the amount of the subsidy from the General Fund needed to operate the facility beyond the revenues generated by the other revenue line items.

**07-00-9-393 Transfer from Hotel/Motel Tax Fund \$ 30,000**

FY12/13 Actual:	\$ 30,000	FY13/14 Actual:	\$ 30,000
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 30,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This account represents funds distributed by the City of Woodstock from the hotel/motel tax.

**07-00-9-889 Transfer to Employee Insurance Fund (\$ 66,600)**

FY12/13 Actual:	(\$ 89,340)	FY13/14 Actual:	(\$ 95,004)
FY14/15 Budget:	(\$ 89,800)	FY14/15 Projected:	(\$ 66,800)
Budget to Proposed	-25.8% <span style="color: green;">▽</span>	Projected to Proposed	-0.3% <span style="color: green;">▽</span>

This line represents the transfer of funds from the Performing Arts Fund to the Employees Insurance Fund.

**Stage Left Cafe Line Item Descriptions - Revenues**

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**07-13-2-330 Concessions \$ 48,000**

FY12/13 Actual:	\$ 46,970	FY13/14 Actual:	\$ 44,167
FY14/15 Budget:	\$ 52,000	FY14/15 Projected:	\$ 46,000
Budget to Proposed	-7.7% <span style="color: red;">▽</span>	Projected to Proposed	4.3% <span style="color: green;">△</span>

This line item represents income realized from the sale of items at the Stage Left Café concession counter. This includes snack items, coffee, tea, wine, beer, soda, juice, bottled water and souvenirs etc.

**07-13-2-360 Café Rental \$ 10,000**

FY12/13 Actual:	\$ 10,503	FY13/14 Actual:	\$ 10,075
FY14/15 Budget:	\$ 11,000	FY14/15 Projected:	\$ 8,000
Budget to Proposed	-9.1% <span style="color: red;">▽</span>	Projected to Proposed	25.0% <span style="color: green;">△</span>

This line item includes the projected income from rental of the Café. Rentals include receptions, parties, banquets, meetings, special events and live performances. Projected income for this line is less than originally budgeted due to a decline in the number of paid rentals in FY14/15.

The following is the current fee structure for rentals:

- Café General Rental \$ 350 flat rate
- Café Meeting Rental \$ 200 flat rate
- Café Public Performance Fee \$ 100 flat rate

The following rental fees will be implemented for FY15/16:

- Café General Rental \$ 75.00 per hour
- Café Meeting Rental Eliminated
- Café Public Performance Fee \$ 100 flat rate

**07-13-2-365 Labor Reimbursement \$ 300**

FY12/13 Actual:	\$ 173	FY13/14 Actual:	\$ 626
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 200
Budget to Proposed	0.0%	Projected to Proposed	50.0% <span style="color: green;">△</span>

This line item represents the recapture of costs for additional labor, above the normal level provided, as billed out for Café rentals and activities.

**07-13-2-380 Tip Donations \$ 4,500**

FY12/13 Actual:	\$ 4,318	FY13/14 Actual:	\$ 4,545
FY14/15 Budget:	\$ 4,300	FY14/15 Projected:	\$ 4,500
Budget to Proposed	4.7% <span style="color: green;">△</span>	Projected to Proposed	0.0%

This line item represents tips made to the Stage Left Café and is deposited as donations for the Woodstock Opera House Stage Left Cafe.

**Opera House Line Item Descriptions - Expenses**

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**07-11-3-402 Director \$ 113,600**

FY12/13 Actual:	\$ 100,874	FY13/14 Actual:	\$ 104,394
FY14/15 Budget:	\$ 108,700	FY14/15 Projected:	\$ 108,700
Budget to Proposed	4.5% <span style="color: red;">△</span>	Projected to Proposed	4.5% <span style="color: red;">△</span>

The annual salary of the Managing Director, who is the head administrator for this department, is funded by this account. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s merit program.

**07-11-3-403 Production Manager \$ 62,400**

FY12/13 Actual:	\$ 72,796	FY13/14 Actual:	\$ 79,590
FY14/15 Budget:	\$ 59,700	FY14/15 Projected:	\$ 44,500
Budget to Proposed	4.5% $\Delta$	Projected to Proposed	40.2% $\Delta$

The annual salary of the Production Manager, who provides technical supervision for all Opera House events, is funded by this account. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s merit program. The difference between the request for FY15/16 and the projected amount for FY14/15 is the result of the position being vacant for the first three months of the fiscal year.

**07-11-3-404 Building Manager \$ 82,100**

FY12/13 Actual:	\$ 72,627	FY13/14 Actual:	\$ 75,163
FY14/15 Budget:	\$ 78,200	FY14/15 Projected:	\$ 78,200
Budget to Proposed	5.0% $\Delta$	Projected to Proposed	5.0% $\Delta$

The annual salary of the Building Manager, who provides and oversees all building maintenance, restoration and environmental services, is funded by this account. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s merit program.

**07-11-3-407 Box Office Manager \$ 61,800**

FY12/13 Actual:	\$ 54,707	FY13/14 Actual:	\$ 56,607
FY14/15 Budget:	\$ 58,900	FY14/15 Projected:	\$ 58,900
Budget to Proposed	4.9% $\Delta$	Projected to Proposed	4.9% $\Delta$

The annual salary of the Box Office Manager who oversees sales, marketing, customer service and front-of-house operations. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s merit program.

**07-11-3-413 Office Manager \$ 33,300**

FY12/13 Actual:	\$ 31,494	FY13/14 Actual:	\$ 30,627
FY14/15 Budget:	\$ 32,500	FY14/15 Projected:	\$ 32,000
Budget to Proposed	2.5% $\Delta$	Projected to Proposed	4.1% $\Delta$

This account covers a part-time business office employee. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s merit program.

**07-11-3-436 Box Office Assistant \$ 29,500**

FY12/13 Actual:	\$ 26,898	FY13/14 Actual:	\$ 27,711
FY14/15 Budget:	\$ 28,700	FY14/15 Projected:	\$ 28,200
Budget to Proposed	2.8% <span style="color: red;">△</span>	Projected to Proposed	4.6% <span style="color: red;">△</span>

This account covers a part-time box office employee. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s merit program.

**07-11-3-437 Box Office Workers \$ 23,200**

FY12/13 Actual:	\$ 19,102	FY13/14 Actual:	\$ 21,651
FY14/15 Budget:	\$ 23,000	FY14/15 Projected:	\$ 22,500
Budget to Proposed	0.9% <span style="color: red;">△</span>	Projected to Proposed	3.1% <span style="color: red;">△</span>

This account covers limited part-time box office workers who are responsible for ticket sales with wages identified in the Wage and Classification Plan. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.0% Cost of Living Adjustment. A portion of the expenditures from this line item are offset through a \$75.00 fee applied to each ticketed performance which is deposited in the revenue line 07-00-2-367 (Ticket Office Services).

**07-11-3-441 Facility and Event Workers \$73,800**

FY12/13 Actual:	\$ 69,002	FY13/14 Actual:	\$ 71,916
FY14/15 Budget:	\$ 72,000	FY14/15 Projected:	\$ 72,000
Budget to Proposed	2.5% <span style="color: red;">△</span>	Projected to Proposed	2.5% <span style="color: red;">△</span>

This account covers limited part-time workers and house managers who are responsible for the general duties required to execute events. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.0% Cost of Living Adjustment. A portion of the expenditures from this line item are recaptured through a \$18.00/hour labor charge applied to renters of the facility and deposited in the revenue line 07-00-2-365 (Materials and Services).

**07-11-3-445 Overtime \$ 0**

FY12/13 Actual:	\$ 46	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item represents a contingency for the need to have Facilities and Events Workers work over a forty-hour workweek during special events or to fill in for an employee who is sick or injured.

**07-11-3-446 Production Assistant \$ 42,400**

FY12/13 Actual:	\$ 42,444	FY13/14 Actual:	\$43,933
FY14/15 Budget:	\$ 45,700	FY14/15 Projected:	\$46,400
Budget to Proposed	-7.2% ▽	Projected to Proposed	-8.6% ▽

The annual salary for the Production Assistant, who provides general and technical supervision for all Opera House events. The FY15/16 budget amount is consistent with the City’s approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA adjustment plus an opportunity for an additional increase based on the City’s merit program. The projected overage in this line is the result of a final payout of funds to the previous Production Assistant who left the position in June 2014. The request for FY15/16 is for the new hire, compensated at the entry level pay for this position.

**07-11-4-451 Sick Leave Conversion \$ 4,800**

FY12/13 Actual:	\$ 3,144	FY13/14 Actual:	\$ 3,359
FY14/15 Budget:	\$ 5,600	FY14/15 Projected:	\$ 4,500
Budget to Proposed	-14.3% ▽	Projected to Proposed	6.7% △

This line covers payment to employees for unused sick leave accumulated in excess of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

**07-11-4-452 Travel & Training \$ 1,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line accounts for all travel and registration expenses for employee attendance at professional conferences including, when appropriate: United States Institute for Theatre Technology; Association of Performing Arts Presenters; League of Historic American Theatres; National Trust for Historic Preservation; International Ticketing Association; educational seminars; and the cost for educational materials for training of staff.

**07-11-4-454 Dues & Subscriptions \$ 1,300**

FY12/13 Actual:	\$ 1,230	FY13/14 Actual:	\$ 1,291
FY14/15 Budget:	\$ 1,300	FY14/15 Projected:	\$ 1,300
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This account covers the membership, subscriptions and licensing fees for the following: United States Institute for Theatre Technology, League of Historic American Theatres, The National Trust, Historic Illinois, local newspapers and trade magazines.

**07-11-5-501 Communications \$ 5,000**

FY12/13 Actual:	\$ 8,003	FY13/14 Actual:	\$ 6,224
FY14/15 Budget:	\$ 4,500	FY14/15 Projected:	\$ 4,200
Budget to Proposed	11.1% <span style="color: red;">△</span>	Projected to Proposed	19.0% <span style="color: red;">△</span>

This line item covers telephone expenses for local and long-distance services, which includes the fax line, emergency elevator phones, fire alarm system, Sonitrol security system maintenance, as well as internet and web hosting services.

**07-11-5-502 Professional Services \$ 5,500**

FY12/13 Actual:	\$ 4,175	FY13/14 Actual:	\$ 4,985
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 9,500
Budget to Proposed	10.0% <span style="color: red;">△</span>	Projected to Proposed	-42.1% <span style="color: green;">▽</span>

This line item covers the costs for the design of seasonal brochures, professional mailing services, consulting services, when required, attorney fees and other independently contracted professional labor services.

The projected excess in expenditures for FY14/15 is the result of the payment made to composer Michael Sweeney for an original musical work commissioned for the Woodstock City Band’s 130<sup>th</sup> anniversary which was subsidized by a grant made by the McHenry County Community Foundation as detailed in account #07-00-2-330 Gifts and Donations.

**07-11-5-525 Programming Fund \$ 35,000**

FY12/13 Actual:	\$ 37,138	FY13/14 Actual:	\$ 42,616
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 25,500
Budget to Proposed	0.0%	Projected to Proposed	37.3% <span style="color: red;">△</span>

This line item is used to fund performances produced directly by the Woodstock Opera House. It covers performance fees, travel and hotel accommodations, specialty lighting, set/sound requirements and catering. These expenditures are offset by revenues deposited into account 07-00-2-366 (Program Revenues).

The FY14/15 projection includes a deposit paid for the John Astin event which is in the process of being rescheduled in 2015 due to Mr. Astin’s cancellation of the original October 2014 date.

**07-11-5-526 Programming Fund - Advertising \$ 18,000**

FY12/13 Actual:	\$ 5,956	FY13/14 Actual:	\$ 5,098
FY14/15 Budget:	\$ 18,000	FY14/15 Projected:	\$ 17,000
Budget to Proposed	0.0%	Projected to Proposed	5.9% <span style="color: red;">△</span>

This line item funds advertising for Opera House events in conjunction with publicity and marketing for the building and other ancillary programs. Costs include display ads in regional telephone directories, hotel/motel room directories, magazines, newspapers, radio, social media and involvement in collective advertising with other organizations.

**07-11-5-537 Printing Services** **\$ 8,000**

FY12/13 Actual:	\$ 6,000	FY13/14 Actual:	\$ 7,311
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 7,500
Budget to Proposed	0.0%	Projected to Proposed	6.7% <span style="color: red;">△</span>

This line item covers the expense of printing custom envelopes, office stationery, box office custom ticket stock, promotional materials and the production of 40,000 seasonal brochures each year.

**07-11-5-550 Service to Maintain Building** **\$ 36,200**

FY12/13 Actual:	\$ 37,032	FY13/14 Actual:	\$ 40,982
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 36,100
Budget to Proposed	3.4% <span style="color: red;">△</span>	Projected to Proposed	0.3% <span style="color: red;">△</span>

This line item includes professional services for mandated certifications and testing of building systems, as well as cleaning and maintenance work beyond that performed by the Opera House staff.

- Contract Cleaning Services \$ 18,900
- Public Elevator (lobby) \$ 3,400
- Service Elevator (stage door) \$ 3,600
- Pest control services \$ 500
- Elevator hydraulic test/inspector fee \$ 400
- Sprinkler system testing \$ 1,300
- Fire alarm system testing & certification \$ 800
- HVAC services seasonal maintenance \$ 1,500
- Boiler testing & certification \$ 100
- Emergency floodlights/signage inspection \$ 1,200
- Unscheduled expenditures \$ 4,500

**07-11-5-552 Service to Maintain Equipment** **\$ 1,500**

FY12/13 Actual:	\$ 1,947	FY13/14 Actual:	\$ 2,067
FY14/15 Budget:	\$ 2,400	FY14/15 Projected:	\$ 1,700
Budget to Proposed	-37.5% <span style="color: green;">▽</span>	Projected to Proposed	-11.8% <span style="color: green;">▽</span>

This line item represents professional contractual services needed to repair or maintain theatrical lighting, sound and scene shop equipment as well as the Opera House carillon, pianos, fire extinguishers and radio equipment.

**07-11-6-601 Postage** **\$ 9,000**

FY12/13 Actual:	\$ 10,597	FY13/14 Actual:	\$ 8,587
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 9,300
Budget to Proposed	12.5% <span style="color: red;">△</span>	Projected to Proposed	-3.2% <span style="color: green;">▽</span>

This line item is used for the postage cost of mailing roughly 30,000+ seasonal brochures each year and participation with City Hall for metered postage mailing. The overage in this line is the result of not getting the anticipated Friends Of The

Opera House non-profit postal permit rate on the mailing of the Opera House quarterly brochures.

<b>07-11-6-602 Gas &amp; Oil</b>				<b>\$ 400</b>
FY12/13 Actual:	\$ 317	FY13/14 Actual:	\$ 345	
FY14/15 Budget:	\$ 400	FY14/15 Projected:	\$ 400	
Budget to Proposed	0.0%	Projected to Proposed	0.0%	

This fund is used to pay for the gas and oil needed to operate the department's passenger van. The request is based on anticipated vehicle usage and utility cost projections.

<b>07-11-6-603 Fuel - Heating</b>				<b>\$ 1,300</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	
FY14/15 Budget:	\$ 1,400	FY14/15 Projected:	\$ 1,800	
Budget to Proposed	-7.1% ▽	Projected to Proposed	-27.8% ▽	

This line item is used to cover the cost of natural gas from NICOR if the City's usage exceeds the terms allocated based on the franchise agreement. The reduced request for FY15/16 is in anticipation of an overall warmer winter season in 2015 compared to that of 2014.

<b>07-11-6-606 Supplies</b>				<b>\$ 2,500</b>
FY12/13 Actual:	\$ 1,839	FY13/14 Actual:	\$ 2,234	
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,000	
Budget to Proposed	0.0%	Projected to Proposed	25.0% △	

This line is used for purchasing office supplies, furniture and equipment necessary for the function of the administrative office, box office and regular business operations.

<b>07-11-6-607 Receptions (Entertainment)</b>				<b>\$ 1,000</b>
FY12/13 Actual:	\$ 240	FY13/14 Actual:	\$ 219	
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 500	
Budget to Proposed	0.0%	Projected to Proposed	100.0% △	

This line item is used to cover the costs of materials and services for hospitality and receptions for various events at the Opera House.

<b>07-11-6-613 Water and Sewer</b>				<b>\$ 1,000</b>
FY12/13 Actual:	\$ 826	FY13/14 Actual:	\$ 795	
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 900	
Budget to Proposed	0.0%	Projected to Proposed	11.1% △	

This line item covers the cost of water and sewer usage by the Opera House. Consumption and costs are directly related to program activity and attendance.

**07-11-6-620 Material to Maintain Building \$ 8,000**

FY12/13 Actual:	\$ 6,513	FY13/14 Actual:	\$ 7,248
FY14/15 Budget:	\$ 7,000	FY14/15 Projected:	\$ 7,500
Budget to Proposed	14.3% $\Delta$	Projected to Proposed	6.7% $\Delta$

This line item covers the cost of consumable products such as paper goods, cleaning supplies, light bulbs, and materials needed for repair and maintenance of the Opera House and furnishings. Consumable supplies for the stage are also reflected in this line; these include, but are not limited to, such items as gaffer's tape, stage lamps, hardware, paint and lumber. The increase in the request for this line in FY15/16 is a result of plans to address maintenance issues that have been deferred over the past six years due to budget constraints.

**07-11-6-621 Material to Maintain Equipment \$ 1,500**

FY12/13 Actual:	\$ 1,404	FY13/14 Actual:	\$ 1,373
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item includes parts, materials and supplies needed to repair, maintain and update Opera House equipment including, but not limited to, computers, shop equipment, as well as stage rigging, lighting, and sound equipment.

**07-11-6-622 Material to Maintain Vehicles \$ 300**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 89
FY14/15 Budget:	\$ 100	FY14/15 Projected:	\$ 300
Budget to Proposed	200.0% $\Delta$	Projected to Proposed	0.0%

This line item provides supplies and materials for maintenance/repairs to the City van.

**07-11-7-701 Building \$ 10,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 10,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This account is used to provide funding for repair/renovation of the building, its equipment and systems, outside the scope of routine facilities work. Projects funded here generally exceed those of day-to-day maintenance, but are not extensive or costly enough to be considered for the CIP.

Projects for FY15/16 include:

- Renovation of the Business Office \$ 7,000
- Exterior brick/stone work \$ 3,000

**07-11-7-720 Equipment \$ 6,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 5,000
Budget to Proposed	30.0% <span style="color: red;">△</span>	Projected to Proposed	30.0% <span style="color: red;">△</span>

This account provides funds for the purchase of new equipment used to expand services or replace older broken and/or outdated items.

Projects for FY15/16 include:

- New Floor Mats for the Lobby \$ 4,000
- Business Office Furnishings \$ 2,500

**07-11-7-725 Fire House Doors \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 34,287
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line-item was created for the purpose of recording expenditures for the restoration of the original Fire-House doors on the front façade of the Woodstock Opera House.

Please note that funds recorded within the FY12/13 budget year in account #07-00-2-368 entitled Endowment Fund Revenue were used to offset these expenses, through a generous donation from the estate of the late Audrey Masters Anderson. As the project is now complete and funds have been spent, this line item is no longer active.

**Municipal Band Line Item Descriptions - Expenses**

**07-12-3-437 Band Members \$ 15,000**

FY12/13 Actual:	\$ 14,902	FY13/14 Actual:	\$ 14,253
FY14/15 Budget:	\$ 16,000	FY14/15 Projected:	\$ 13,900
Budget to Proposed	-6.3% <span style="color: green;">▽</span>	Projected to Proposed	7.9% <span style="color: red;">△</span>

This line represents the musician fees for the annual concert series in the park. It pays for the services of as many as 55 musicians for 8 consecutive concerts and rehearsals.

**07-12-3-438 Other Concerts \$ 2,500**

FY12/13 Actual:	\$ 1,992	FY13/14 Actual:	\$ 2,100
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 2,500
Budget to Proposed	25.0% <span style="color: red;">△</span>	Projected to Proposed	0.0%

This line item represents funds used to present additional live summer concerts and recorded music in the Park in the Square.

**07-12-5-552 Service to Maintain Equipment \$ 1,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 3,137
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item is used to cover the cost of repairs for sound equipment, chairs and band-owned instruments. The request for FY15/16 is for the purchase of new sound equipment and sound rack/enclosures for electronic equipment stored under the Bandstand.

**07-12-6-606 Supplies \$ 1,500**

FY12/13 Actual:	\$ 1,706	FY13/14 Actual:	\$ 1,440
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 1,300
Budget to Proposed	-25.0% ▽	Projected to Proposed	15.4% △

This line item represents the cost of music arrangements, programs, decorations, pyrotechnic materials for the 4th of July concert and when needed the replacement of custom tee-shirts for all band members.

**Stage Left Cafe Line Item Descriptions - Expenses**

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**07-13-3-441 Café Staff \$ 15,000**

FY12/13 Actual:	\$ 14,291	FY13/14 Actual:	\$ 13,256
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 13,000
Budget to Proposed	0.0%	Projected to Proposed	15.4% △

This line item covers the estimated annual costs of limited part-time employees to work the Café service counter. The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.0% Cost of Living Adjustment.

**07-13-5-504 Insurance & Licensing \$ 2,800**

FY12/13 Actual:	\$ 3,005	FY13/14 Actual:	\$ 1,380
FY14/15 Budget:	\$ 2,800	FY14/15 Projected:	\$ 2,400
Budget to Proposed	0.0%	Projected to Proposed	16.7% △

This line item covers the anticipated annual cost of Liquor Liability Insurance, Liquor License and Food Service Licensing.

**07-13-5-552 Services to Maintain Café \$ 1,000**

FY12/13 Actual:	\$ 621	FY13/14 Actual:	\$ 615
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 800
Budget to Proposed	0.0%	Projected to Proposed	25.0% △

This line item covers the cost of maintaining Stage Left Café's Equipment such as the refrigerators, icemaker, freezer, coffeemaker, other miscellaneous equipment and contract services for plumbers.

**07-13-6-606 Supplies \$ 13,000**

FY12/13 Actual:	\$ 16,676	FY13/14 Actual:	\$ 15,405
FY14/15 Budget:	\$ 16,000	FY14/15 Projected:	\$ 16,000
Budget to Proposed	-18.8% ▽	Projected to Proposed	-18.8% ▽

This includes the wholesale acquisition of all consumable items sold in the Café such as alcoholic & non-alcoholic beverages, prepackaged food items and disposable napkins, plates, coffee cups etc. The request for FY15/16 has been reduced in anticipation of purchasing a large quantity of wine using funds budgeted for FY14/15 in the month of April.

**07-13-7-720 Equipment \$ 0**

FY12/13 Actual:	\$ 125	FY13/14 Actual:	\$ 2,039
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 4,000
Budget to Proposed	N/A	Projected to Proposed	-100.0% ▽

This line item supports the purchase of new equipment for the Café. This line will vary from year to year based on the anticipated needs of the business. The projected overage for FY14/15 is due the purchase of a 10' x 10' motorized projector screen and digital projector for the Café.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Library

## Library Fund

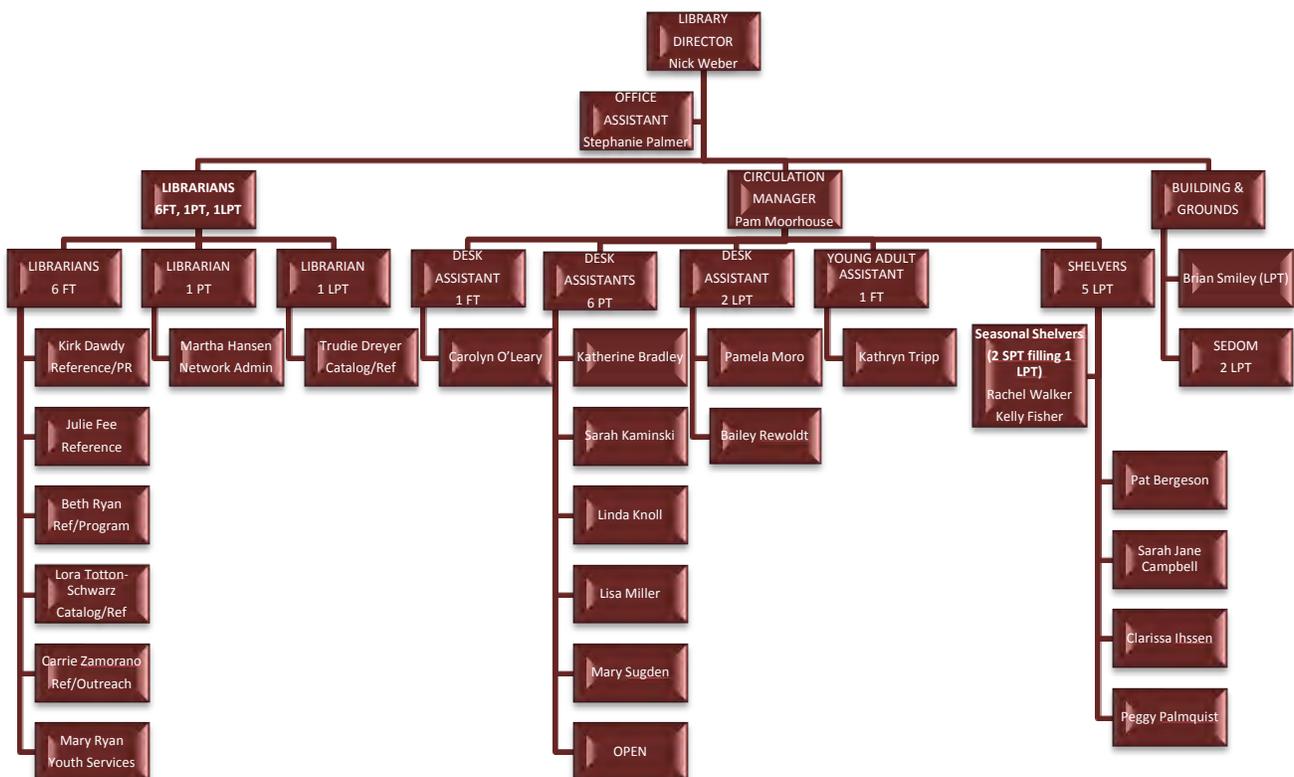
The Woodstock Public Library is a 43,000 square foot facility that serves all of the City of Woodstock’s nearly 25,000 residents as well as nearly 13,000 additional patrons in the surrounding area. The building is open and staffed 63 hours a week, plus our growing collection of electronic and downloadable materials provides residents with access 24/7. With a Mission to help our patrons Discover, Connect and Inspire, we provide educational, informational, technological and entertainment assistance to over 300,000 visitors every year.



While always supporting traditional library services like book and DVD checkouts, the Woodstock Public Library is also a destination for residents seeking new technologies and learning opportunities. Our programs cover a myriad of topics, from practical assistance with computers, homework and job hunting to book clubs, movie presentations, and specially-themed events throughout the year.

With a changing, growing and diversifying population, the Library remains a critical resource and a centralized meeting place for all of our residents, old and young, rich and poor, sixth generation resident or new arrival to Woodstock.

### LIBRARY FUND – ORGANIZATIONAL CHART



<b>LIBRARY FUND – PERSONNEL SUMMARY</b>						
<b>POSITION/TITLE</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>+(-)</b>
Director – FT	1	1	1	1	1	<b>0</b>
Librarian – FT	4	6	6	6	6	<b>0</b>
Librarian – PT	1	0.5	0.5	0.5	0.5	<b>0</b>
Librarian – LPT	0.5	0.5	0.5	0.5	0.5	<b>0</b>
Circulation Desk Manager-FT	1	1	1	1	1	<b>0</b>
Young Adult Assistant - PT	0	0	0	0.5	0	<b>(0.5)</b>
Young Adult Assistant – FT	0	0	0	0	1	<b>1</b>
Circulation Desk Assistant- FT	1	1	1	1	1	<b>0</b>
Circulation Desk Assistant- PT	3.5	3.5	3.5	3.5	3	<b>(0.5)</b>
Circulation Desk Assistant-LPT	0	0	0.5	0.5	1	<b>0.5</b>
Shelvers - LPT	2.5	2.5	2.5	2.5	2.5	<b>0</b>
Office Assistant – FT	0	1	1	1	1	<b>0</b>
<b>TOTAL FULL TIME</b>	<b>7</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>1</b>
<b>TOTAL PART TIME (FTE)</b>	<b>4.5</b>	<b>4</b>	<b>4</b>	<b>4.5</b>	<b>3.5</b>	<b>(1)</b>
<b>TOTAL LPT (FTE)</b>	<b>3</b>	<b>3</b>	<b>3.5</b>	<b>3.5</b>	<b>4</b>	<b>0.5</b>

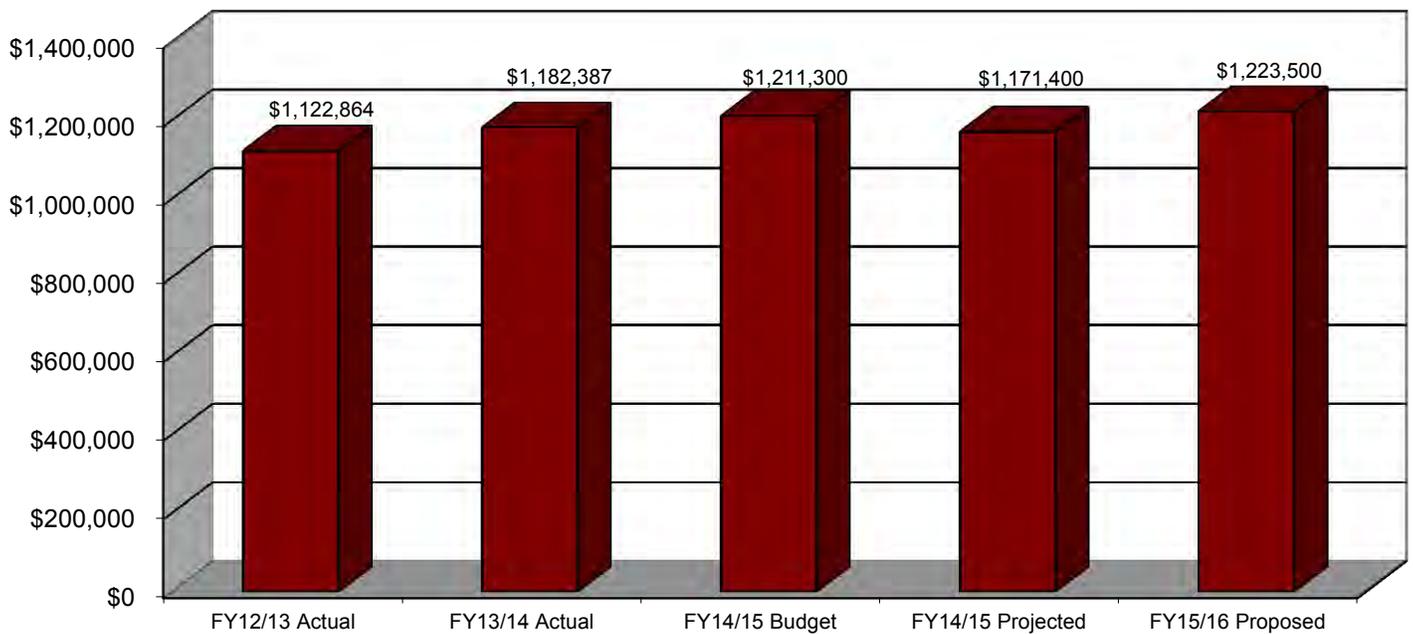
#### **FY14/15 Accomplishments**

- Completed a new three-year strategic plan that emphasizes customer service, safety and outreach, along with identifying a continuing need to maintain traditional formats while expanding electronic, digital and other new formats and means of access.
- Finished the internal space reorganization begun in FY13/14, including the opening of our new Gallery space. “Spruced up” several areas of the library to improve the welcoming aesthetics of the facility and comfort levels of both patrons and staff.
- Reorganized the staff rotations and overall schedule structure to better balance staffing and to provide Spanish-language coverage for as many hours as possible.
- Received \$88,500 in grants to supplement the tax funding of the library. These monies were used to help pay for the library’s new shingled roof, to upgrade our computer classroom and overall IT readiness, to preserve local history and to continue the library’s participation in Christmas Clearinghouse.
- Maintained previous programming levels while adding additional “passive” programs for our patrons.
- Updated a number of policies and procedures to better reflect 21<sup>st</sup> century realities and expectations.

**FY15/16 Goals and Objectives**

- Continue to expand our outreach and public relations initiatives, targeting particular demographics, including our young adult, Hispanic, and male populations.
- Renovate and upgrade the front entry of the library, reducing the concrete “footprint” and utilize MCCF grant monies to include public art as part of the project.
- Implement new staffing rotations and coverage to better serve the public and provide more equitable staffing routines to current employees.
- Update our Disaster Plan and incorporate Active Shooter training and procedures into the Disaster Plan.

**BUDGET COMPARISON**



## Library Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 777,800	\$ 796,300
<b>REVENUES</b>						
<b>TAXES</b>						
08-00-1-311	Property Tax	\$ 880,078	\$ 879,585	\$ 911,200	\$ 909,500	\$ 983,200
08-00-1-312	Replacement Tax	11,000	11,000	11,000	11,000	11,000
<b>TOTAL TAXES</b>		<b>\$ 891,078</b>	<b>\$ 890,585</b>	<b>\$ 922,200</b>	<b>\$ 920,500</b>	<b>\$ 994,200</b>
<b>FEES</b>						
08-00-2-330	Fines and Fees	\$ 75,613	\$ 84,384	\$ 90,000	\$ 72,000	\$ 80,000
08-00-2-331	Gifts & Donations	1,058	9,091	18,000	18,000	18,000
08-00-2-332	Grants	2,500	6,500	30,000	23,000	15,000
<b>TOTAL FEES</b>		<b>\$ 79,171</b>	<b>\$ 99,975</b>	<b>\$ 138,000</b>	<b>\$ 113,000</b>	<b>\$ 113,000</b>
<b>INTERGOVERNMENTAL</b>						
08-00-4-346	Rural District Contract	\$ 356,701	\$ 373,617	\$ 386,400	\$ 392,300	\$ 393,300
08-00-4-347	Grants in Aid	25,455	30,963	31,000	31,000	31,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 382,156</b>	<b>\$ 404,580</b>	<b>\$ 417,400</b>	<b>\$ 423,300</b>	<b>\$ 424,300</b>
<b>OTHER</b>						
08-00-5-381	Interest Income	\$ 5,215	\$ 5,425	\$ 6,000	\$ 5,800	\$ 6,000
<b>TOTAL OTHER</b>		<b>\$ 5,215</b>	<b>\$ 5,425</b>	<b>\$ 6,000</b>	<b>\$ 5,800</b>	<b>\$ 6,000</b>
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<b>\$ 1,357,620</b>	<b>\$ 1,400,565</b>	<b>\$ 1,483,600</b>	<b>\$ 1,462,600</b>	<b>\$ 1,537,500</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
08-00-9-885	Transfer to Library Building Fund	\$ -	\$ -	\$ (15,000)	\$ (15,000)	\$ (75,000)
08-00-9-889	Transfer to Employee Insurance Fund	(97,418)	(125,258)	(121,300)	(121,700)	(122,300)
08-00-9-893	Transfer to General Corp Fund	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
08-00-9-896	Transfer to Social Security Fund	-	-	-	-	(70,000)
08-00-9-897	Transfer to IMRF Fund	(100,000)	(100,000)	(100,000)	(100,000)	(30,000)
08-00-9-898	Transfer to Liability Insurance Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ (233,418)</b>	<b>\$ (261,258)</b>	<b>\$ (272,300)</b>	<b>\$ (272,700)</b>	<b>\$ (333,300)</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 1,124,202</b>	<b>\$ 1,139,307</b>	<b>\$ 1,211,300</b>	<b>\$ 1,189,900</b>	<b>\$ 1,204,200</b>
<b>EXPENSES</b>						
<b>SALARIES</b>						
08-00-3-402	Director	\$ 62,962	\$ 91,950	\$ 95,700	\$ 95,700	\$ 100,000
08-00-3-406	Full Time Librarians	403,139	443,245	462,300	462,000	518,600
08-00-3-407	Part Time Librarians	237,762	209,299	247,400	214,800	217,200
08-00-3-436	Library Shelves	49,878	46,687	49,000	45,800	45,000
<b>TOTAL SALARIES</b>		<b>\$ 753,741</b>	<b>\$ 791,181</b>	<b>\$ 854,400</b>	<b>\$ 818,300</b>	<b>\$ 880,800</b>
<b>PERSONAL SERVICES</b>						
08-00-4-451	Sick Leave Conversion	\$ 589	\$ 619	\$ 3,900	\$ 600	\$ 2,800
08-00-4-452	Travel & Training	1,949	4,230	3,000	3,000	3,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 2,538</b>	<b>\$ 4,849</b>	<b>\$ 6,900</b>	<b>\$ 3,600</b>	<b>\$ 5,800</b>

## Library Fund (Continued)

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>CONTRACTUAL SERVICES</b>						
08-00-5-501	Communications	\$ 12,283	\$ 11,213	\$ 12,000	\$ 12,000	\$ 7,000
08-00-5-502	Legal Services	-	310	-	-	-
08-00-5-517	Electronic Access	73,445	92,188	78,000	81,000	72,000
08-00-5-518	Professional Services	20,393	7,623	6,000	5,000	5,000
08-00-5-536	Outreach	-	-	-	-	5,000
08-00-5-543	Equipment Rental	756	756	800	800	900
08-00-5-552	Service to Maintain Equipment	4,289	4,038	3,500	5,200	5,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 111,166</b>	<b>\$ 116,128</b>	<b>\$ 100,300</b>	<b>\$ 104,000</b>	<b>\$ 94,900</b>
<b>COMMODITIES</b>						
08-00-6-601	Postage	\$ 3,077	\$ 2,116	\$ 2,500	\$ 2,000	\$ 2,500
08-00-6-603	Fuel-Heating	-	1,203	-	-	-
08-00-6-606	Supplies	39,815	42,856	38,000	38,000	37,000
<b>TOTAL COMMODITIES</b>		<b>\$ 42,892</b>	<b>\$ 46,175</b>	<b>\$ 40,500</b>	<b>\$ 40,000</b>	<b>\$ 39,500</b>
<b>CAPITAL OUTLAY</b>						
08-00-7-740	Books & Other Library Material	\$ 156,084	\$ 182,709	\$ 152,000	\$ 150,000	\$ 145,000
08-00-7-741	Electronic Format	51,305	35,882	52,200	50,000	52,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 207,389</b>	<b>\$ 218,591</b>	<b>\$ 204,200</b>	<b>\$ 200,000</b>	<b>\$ 197,000</b>
<b>OTHER</b>						
08-00-8-812	Library Programs	\$ 5,138	\$ 5,463	\$ 5,000	\$ 5,500	\$ 5,500
<b>TOTAL OTHER</b>		<b>\$ 5,138</b>	<b>\$ 5,463</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>TOTAL LIBRARY FUND EXPENSES</b>		<b>\$ 1,122,864</b>	<b>\$ 1,182,387</b>	<b>\$ 1,211,300</b>	<b>\$ 1,171,400</b>	<b>\$ 1,223,500</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 1,338</b>	<b>\$ (43,080)</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ (19,300)</b>
<b>Ending Fund Balance</b>					<b>\$ 796,300</b>	<b>\$ 777,000</b>

## Library Fund Line Item Descriptions

08-00-1-311	Property Tax					\$ 983,200
	FY12/13 Actual:	\$ 880,078	FY13/14 Actual:	\$ 879,585		
	FY14/15 Budget:	\$ 911,200	FY14/15 Projected:	\$ 909,500		
	Budget to Proposed	7.9% $\Delta$	Projected to Proposed	8.1% $\Delta$		

Funding from property taxes for the Library Building Fund (09) was significantly reduced this year, while this line was significantly increased. The \$72,000 increase reflected here is reduced by a \$75,000 transfer to the Library Building Fund, keeping tax support of the library flat.

**08-00-1-312 Replacement Tax \$ 11,000**

FY12/13 Actual:	\$ 11,000	FY13/14 Actual:	\$ 11,000
FY14/15 Budget:	\$ 11,000	FY14/15 Projected:	\$ 11,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

A state administered tax that replaced the personal property tax. The dollar amount is determined by a formula fixed by state law.

**08-00-2-330 Fines and Fees \$ 80,000**

FY12/13 Actual:	\$ 75,613	FY13/14 Actual:	\$ 84,384
FY14/15 Budget:	\$ 90,000	FY14/15 Projected:	\$ 72,000
Budget to Proposed	-11.1% ▽	Projected to Proposed	11.1% △

This line item includes funds generated from:

- Fines for late materials;
- Fees for damaged and lost materials;
- Non-resident fees; and
- Revenue from copying, faxing, scanning and printing.

**08-00-2-331 Gifts & Donations \$ 18,000**

FY12/13 Actual:	\$ 1,068	FY13/14 Actual:	\$ 9,091
FY14/15 Budget:	\$ 18,000	FY14/15 Projected:	\$ 18,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Friends of the Library are consistent donors to the library, accounting for roughly half of this line item. The balance is a reflection of the library's increased emphasis on donor relations, estate planning and better ties with the community.

**08-00-2-332 Grants \$ 15,000**

FY12/13 Actual:	\$ 2,500	FY13/14 Actual:	\$ 6,500
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 23,000
Budget to Proposed	-50.0% ▽	Projected to Proposed	-34.8% ▽

In FY14/15 the library received grants from the McHenry County Community Foundation and the State of Illinois' Eliminate the Digital Divide initiative. Unfortunately, the latter grant was only for \$16,000 rather than the \$25,000 requested. In FY15/16, the library will again be pursuing MCCF grant monies, along with grants targeting collection development.

**08-00-4-346 Rural District Contract \$ 393,300**

FY12/13 Actual:	\$ 356,701	FY13/14 Actual:	\$ 373,617
FY14/15 Budget:	\$ 386,400	FY14/15 Projected:	\$ 392,300
Budget to Proposed	1.8% △	Projected to Proposed	0.3% △

The District contract is set at 98.5% of the total income the Rural District collects. Although the tax revenues for FY15/16 are projected lower than FY14/15, the overall RWPLD contract figure is anticipated to increase slightly due to the District receiving a Per Capita Grant from the state for \$15,700.

**08-00-4-347 Grants in Aid \$ 31,000**

FY12/13 Actual:	\$ 25,455	FY13/14 Actual:	\$ 30,963
FY14/15 Budget:	\$ 31,000	FY14/15 Projected:	\$ 31,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item covers the State Per Capita Grant received annually from the State Library. The amount of the grant is roughly \$1.25 per city resident.

**08-00-5-381 Interest Income \$ 6,000**

FY12/13 Actual:	\$ 5,215	FY13/14 Actual:	\$ 5,425
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 5,800
Budget to Proposed	0.0%	Projected to Proposed	3.4% <span style="color: green;">△</span>

Interest accrued on library funds invested with other funds by the City. Interest revenues remain low.

**08-00-9-885 Transfer to Library Building Fund (\$ 75,000)**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	(\$ 15,000)	FY14/15 Projected:	(\$ 15,000)
Budget to Proposed	400% <span style="color: red;">△</span>	Projected to Proposed	400% <span style="color: red;">△</span>

This line item is fairly new, reflecting a shift of tax revenues from the Library Building Fund (09) to the Operating Fund (08). Assuming developer donations rebound and there are no large, unforeseen capital expenses in the near future, this transfer amount should decline in the coming years.

**08-00-9-889 Transfer to Employee Insurance Fund (\$ 122,300)**

FY12/13 Actual:	(\$ 97,418)	FY13/14 Actual:	(\$ 125,258)
FY14/15 Budget:	(\$ 121,300)	FY14/15 Projected:	(\$ 121,700)
Budget to Proposed	0.8% <span style="color: red;">△</span>	Projected to Proposed	0.5% <span style="color: red;">△</span>

The money in the Employee Insurance Fund covers both health and life insurance costs for full-time employees. The increase this year is due to the proposed transition of the Young Adult Assistant position from part-time to full-time, necessitating the addition of a single coverage policy.

**08-00-9-893 Transfer to General Corp Fund (\$ 11,000)**

FY12/13 Actual:	(\$ 11,000)	FY13/14 Actual:	(\$ 11,000)
FY14/15 Budget:	(\$ 11,000)	FY14/15 Projected:	(\$ 11,000)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The transfer to the General Corporate Fund helps defray part of the costs of payroll, invoicing and bill payment services provided by the Finance Office.

**08-00-9-896 Transfer to Social Security Fund (\$ 70,000)**

FY12/13 Actual:	\$0	FY13/14 Actual:	\$0
FY14/15 Budget:	\$0	FY14/15 Projected:	\$0
Budget to Proposed	N/A	Projected to Proposed	N/A

The transfer to the Social Security Fund helps defray the cost of the City’s contribution to FICA for all eligible employees. Prior to FY15/16, FICA expenses were paid from the IMRF Fund.

**08-00-9-897 Transfer to IMRF Fund (\$ 30,000)**

FY12/13 Actual:	(\$ 100,000)	FY13/14 Actual:	(\$ 100,000)
FY14/15 Budget:	(\$ 100,000)	FY14/15 Projected:	(\$ 100,000)
Budget to Proposed	-70.0% ▽	Projected to Proposed	-70.0% ▽

The transfer to the IMRF Fund helps defray the cost of the City’s contribution to IMRF and FICA for all eligible employees. Starting in FY15/16, FICA expenses are now allocated to a newly-created Social Security Fund.

**08-00-9-898 Transfer to Liability Insurance Fund (\$ 25,000)**

FY12/13 Actual:	(\$ 25,000)	FY13/14 Actual:	(\$ 25,000)
FY14/15 Budget:	(\$ 25,000)	FY14/15 Projected:	(\$ 25,000)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The transfer to the Liability Insurance Fund helps defray the cost to the City for workers’ compensation and liability insurance.

**08-00-3-402 Director \$ 100,000**

FY12/13 Actual:	\$ 62,962	FY13/14 Actual:	\$ 91,950
FY14/15 Budget:	\$ 95,700	FY14/15 Projected:	\$ 95,700
Budget to Proposed	4.5% △	Projected to Proposed	4.5% △

The salary for the Library Director is consistent with the City’s approved Wage and Classification Plan. The FY15/16 budget amount is consistent with the City’s Wage and Classification Plan and incorporates a 2.5% COLA and possible merit increase.

**08-00-3-406 Full Time Librarians \$ 518,600**

FY12/13 Actual:	\$ 403,139	FY13/14 Actual:	\$ 443,245
FY14/15 Budget:	\$ 462,300	FY14/15 Projected:	\$ 462,000
Budget to Proposed	12.2% △	Projected to Proposed	12.3% △

The salaries for the full-time employees are consistent with the City’s approved Wage and Classification Plan. The FY15/16 budget amount is consistent with the City’s Wage and Classification Plan and incorporates a 2.5% COLA and possible merit increase. It does include the salary of the Young Adult Assistant, a position that is transitioning from part-time to full-time in FY15/16.

**08-00-3-407 Part Time Librarians \$ 217,200**

FY12/13 Actual:	\$ 237,762	FY13/14 Actual:	\$ 209,299
FY14/15 Budget:	\$ 247,400	FY14/15 Projected:	\$ 214,800
Budget to Proposed	-12.2% ▽	Projected to Proposed	1.1% △

The salaries for the part-time employees are consistent with the City’s approved Wage and Classification Plan. The FY15/16 budget amount is consistent with the City’s Wage and Classification Plan and incorporates a 2.5% COLA and possible merit increase. The decrease from the FY14/15 Budget amount is a reflection of the transfer of the Young Adult Assistant position from part-time to full-time.

**08-00-3-436 Shelters \$ 45,000**

FY12/13 Actual:	\$ 49,878	FY13/14 Actual:	\$ 46,687
FY14/15 Budget:	\$ 49,000	FY14/15 Projected:	\$ 45,800
Budget to Proposed	-8.2% ▽	Projected to Proposed	-1.7% ▽

The salaries for the library’s part-time shelters are consistent with the City’s approved Wage and Classification Plan. The FY15/16 budget amount is consistent with the City’s Wage and Classification Plan and incorporates a 2.5% COLA and possible merit increase.

**08-00-4-451 Sick Leave Conversion \$ 2,800**

FY12/13 Actual:	\$ 589	FY13/14 Actual:	\$ 619
FY14/15 Budget:	\$ 3,900	FY14/15 Projected:	\$ 600
Budget to Proposed	-28.2% ▽	Projected to Proposed	366.7% △

In FY15/16, two staff members will be eligible for sick leave conversion.

**08-00-4-452 Travel & Training \$ 3,000**

FY12/13 Actual:	\$ 1,949	FY13/14 Actual:	\$ 4,230
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 3,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item covers conference and workshop expenses, training for staff, travel for library business, and membership dues in professional organizations.

**08-00-5-501 Communications \$ 7,000**

FY12/13 Actual:	\$ 12,283	FY13/14 Actual:	\$ 11,213
FY14/15 Budget:	\$ 12,000	FY14/15 Projected:	\$ 12,000
Budget to Proposed	-41.7% ▽	Projected to Proposed	-41.7% ▽

This line item covers the library’s costs for phone service and related communication costs. \$5,000 was moved from this line to the Outreach Services line item for the costs associated with the thrice yearly publishing of the library newsletter.

**08-00-5-502 Legal Services** **\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 310
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item covers payment for the City Attorney's services pertaining to the Operating Fund. No legal expenses are anticipated in FY15/16.

**08-00-5-517 Electronic Access** **\$ 72,000**

FY12/13 Actual:	\$ 73,445	FY13/14 Actual:	\$ 92,188
FY14/15 Budget:	\$ 78,000	FY14/15 Projected:	\$ 81,000
Budget to Proposed	-7.7% ▽	Projected to Proposed	-11.1% ▽

The Electronic Access line item includes the cost of software, IT consulting, licenses, maintenance and contractual obligations to providers like OCLC and our library consortium. We anticipate a modest decrease in these costs in FY15/16 as some of our IT work will be performed by City IT staff and/or by remote log-in of our IT consultants.

**08-00-5-518 Professional Services** **\$ 5,000**

FY12/13 Actual:	\$ 20,393	FY13/14 Actual:	\$ 7,623
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 5,000
Budget to Proposed	-16.7% ▽	Projected to Proposed	0.0%

This line item includes costs associated with our collection agency, marketing, web site maintenance and email provision. A portion of the tri-annual newsletter also comes from these funds.

**08-00-5-536 Outreach Services** **\$ 5,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

A new line item, primarily for the costs of publishing the library's tri-annual newsletter, but also for other outreach efforts.

**08-00-5-543 Equipment Rental** **\$ 900**

FY12/13 Actual:	\$ 756	FY13/14 Actual:	\$ 756
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 800
Budget to Proposed	12.5% △	Projected to Proposed	12.5% △

The postage meter rental is the only current expenditure from this line item.

**08-00-5-552 Service to Maintain Equipment \$ 5,000**

FY12/13 Actual:	\$ 4,289	FY13/14 Actual:	\$ 4,038
FY14/15 Budget:	\$ 3,500	FY14/15 Projected:	\$ 5,200
Budget to Proposed	42.9% <span style="color: red;">△</span>	Projected to Proposed	-3.8% <span style="color: green;">▽</span>

Both office copiers (one public, one staff) are maintained from this line item. Additionally, the service agreement for our microfilm/fiche reader is funded by this line item. Stan's implemented a price increase in FY14/15, and some necessary work was required for our scan/fax station, resulting in the cost overrun in FY14/15.

**08-00-6-601 Postage \$ 2,500**

FY12/13 Actual:	\$ 3,077	FY13/14 Actual:	\$ 2,116
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	25.0% <span style="color: red;">△</span>

Postage necessary to mail overdue notices and Inter-Library Loan items.

**08-00-6-603 Fuel-Heating \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 1,203
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item was not necessary before FY13/14 and was moved to the Library Building Fund (09) for FY14/15.

**08-00-6-606 Supplies \$ 37,000**

FY12/13 Actual:	\$ 39,815	FY13/14 Actual:	\$ 42,856
FY14/15 Budget:	\$ 38,000	FY14/15 Projected:	\$ 38,000
Budget to Proposed	-2.6% <span style="color: green;">▽</span>	Projected to Proposed	-2.6% <span style="color: green;">▽</span>

All of the various library, office and janitorial supplies come out of this line item. This includes library specific items (bar codes, book tape, etc.), general office supplies (including ink and toner) and cleaning supplies.

**08-00-7-740 Books & Other Library Material \$ 145,000**

FY12/13 Actual:	\$ 156,084	FY13/14 Actual:	\$ 182,709
FY14/15 Budget:	\$ 152,000	FY14/15 Projected:	\$ 150,000
Budget to Proposed	-4.6% <span style="color: green;">▽</span>	Projected to Proposed	-3.3% <span style="color: green;">▽</span>

One of the library's core line items, responsible for the purchasing of books, CDs, DVDs, audiobooks and magazines. Also, more obscure materials like puppets, backpack activity kits, toys and puzzles.

**08-00-7-741 Electronic Format \$ 52,000**

FY12/13 Actual:	\$ 51,305	FY13/14 Actual:	\$ 35,882
FY14/15 Budget:	\$ 52,200	FY14/15 Projected:	\$ 50,000
Budget to Proposed	-0.4% ▽	Projected to Proposed	4.0% △

The library's new core line item, covering subscriptions to online databases, downloadable content providers, online newspaper availability and more.

**08-00-8-812 Library Programs \$ 5,500**

FY12/13 Actual:	\$ 5,138	FY13/14 Actual:	\$ 5,463
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 5,500
Budget to Proposed	10.0% △	Projected to Proposed	0.0%

The library's new strategic plan places a high priority on community involvement and outreach. One of the ways the library accomplishes those things is with our programs, both active and passive.



THE CITY OF  
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Annual Budget  
FY 15/16

# **Library Building Fund**

## Library Building Fund

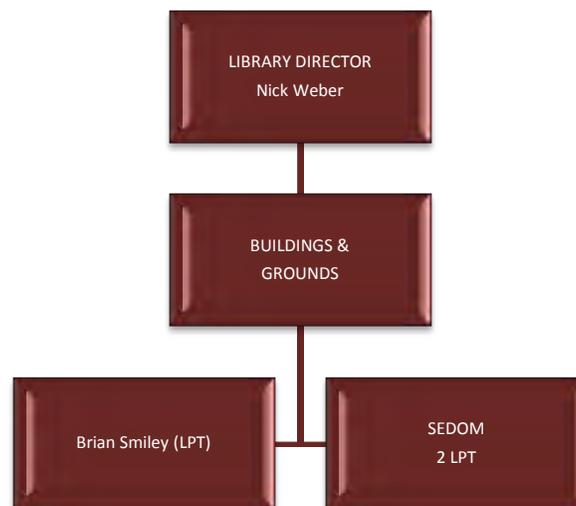
The Library Building Fund (09) supports the building and the grounds of the Woodstock Public Library. This fund utilizes Developer Donations and a small building levy for its revenue, both of which have been stagnant or declining in recent years. For these reasons, this year’s budget includes a transfer of \$75,000 from the Library Operating Fund (08) to the Library Building Fund (09).



In keeping with the Library’s new strategic plan, as well as the City’s Vision 20/20 plan, several projects were completed in FY14/15 to maintain and improve the Library facility. These projects included replacing the rapidly deteriorating shingles on the library’s four peaked roofs, replacing burnt out ballasts and lamps in the library’s 120 pendant fixtures, and also in the exterior parking lot fixtures, installing appropriate lighting in the library’s new gallery space, and painting several areas of the library.

Additionally, several new projects are slated for FY15/16, including remodeling the front entryway, which is becoming a safety hazard and is also a design that does not reflect the building’s Prairie Style architecture. The FY15/16 Budget proposes replacing the Library’s 30-year-old boiler with a more efficient and reliable model, replacing the remaining obsolete T12 fluorescents with newer, more efficient fixtures as part of the Citywide effort to eliminate the T12 fixtures, and fine-tuning the internal changes and improvements of the last two years.

### LIBRARY BUILDING FUND – ORGANIZATIONAL CHART



LIBRARY BUILDING FUND – PERSONNEL SUMMARY						
POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Building Help / SEDOM (LPT)	1.5	1.5	1.5	1.5	1.5	0
<b>TOTAL LPT (FTE)</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>0</b>

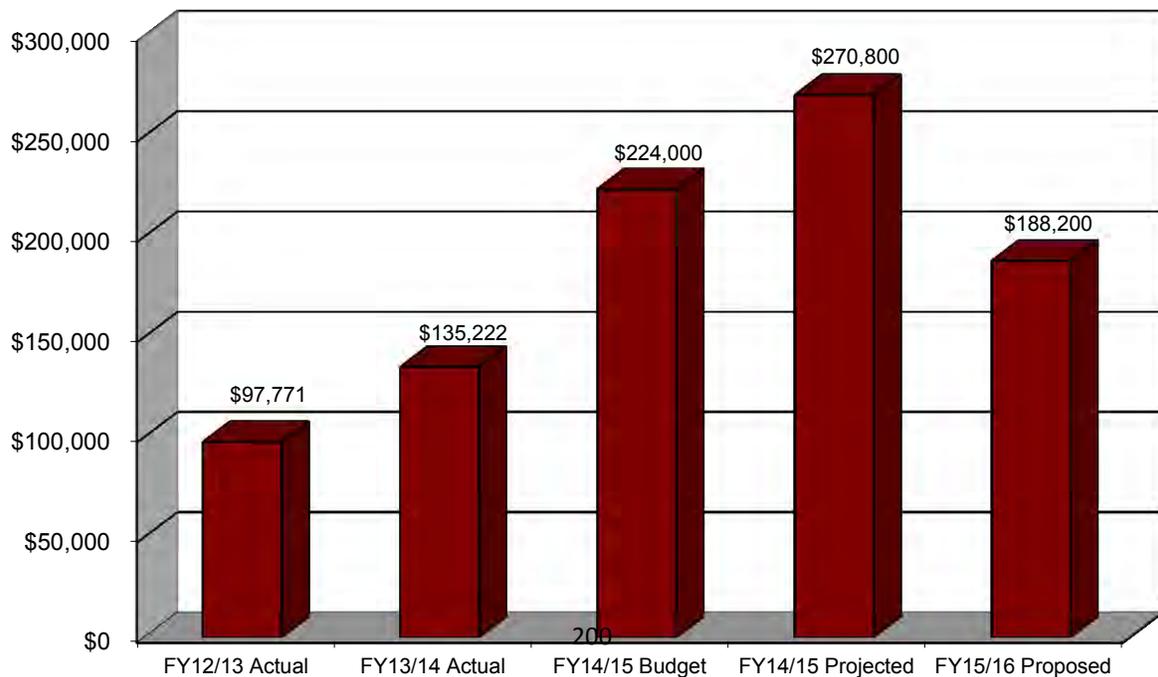
### FY14/15 Accomplishments

- Successfully repurposed multiple areas of the library, including creating a gallery space and an additional program/event space.
- Replaced all of the failing shingles on the peaked roof areas of the library, as well as improving the ventilation of those roofs to prevent future difficulties. Nearly half of the cost of the project was covered by Community Development Block Grant monies.
- Utilized available DPW workers to upgrade the internal aesthetics of the library via painting and ongoing collection reorganization.
- Began planning for a front entry renovation and upgrade.
- Worked with the City Administration and DPW to streamline the library's maintenance and cleaning routines and to minimize the need for third-party vendors.
- Upgraded the lighting in the vaulted ceiling areas of the Library by re-lamping and replacing bad ballasts in roughly half of the Library's 40 large, hanging pendant lights.
- Repaired several inoperative parking lot lights and also replaced failed ballasts and lamps in several parking lot fixtures.

### FY15/16 Goals and Objectives

- Refine and implement the preliminary plans for a front entry replacement and upgrade.
- Work with the City Administration and third-party vendors on replacing the library's aging boiler with a more reliable, higher-efficiency model. It is anticipated that energy efficiency grants will help defray the costs of this project.
- Review the Library's Disaster Plan and work with the Woodstock Police Department on Active Shooter and other emergency preparedness.
- Continue to refine and improve repairs, reorganizations and upgrades of the past two years.
- Work with the Department of Public Works and City Administration on maximizing internal labor capabilities to decrease reliance on third-party vendors for cleaning/janitorial services and also for snow removal and salting.

### **BUDGET COMPARISON**



## Library Building Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 301,900	\$ 193,500
<b>REVENUES</b>						
<b>TAXES</b>						
09-00-1-311	Property Tax	\$ 87,790	\$ 90,328	\$ 96,300	\$ 86,800	\$ 37,000
	<b>TOTAL TAXES</b>	<b>\$ 87,790</b>	<b>\$ 90,328</b>	<b>\$ 96,300</b>	<b>\$ 86,800</b>	<b>\$ 37,000</b>
<b>FEES</b>						
09-00-2-383	Developer Donations	\$ 22,794	\$ 39,984	\$ 40,000	\$ 35,900	\$ 65,000
	<b>TOTAL FEES</b>	<b>\$ 22,794</b>	<b>\$ 39,984</b>	<b>\$ 40,000</b>	<b>\$ 35,900</b>	<b>\$ 65,000</b>
<b>OTHER</b>						
09-00-5-380	Miscellaneous Income	\$ -	\$ -	\$ 5,000	\$ -	\$ -
09-00-5-381	Interest Income	1,813	1,716	1,800	1,500	1,800
09-00-5-383	MCCF Grant	-	-	-	-	25,000
09-00-5-384	Energy Efficiency Grant	-	-	-	-	20,000
09-00-5-385	CDBG Building Grant	-	-	65,000	65,000	-
	<b>TOTAL OTHER</b>	<b>\$ 1,813</b>	<b>\$ 1,716</b>	<b>\$ 71,800</b>	<b>\$ 66,500</b>	<b>\$ 46,800</b>
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<b>\$ 112,397</b>	<b>\$ 132,028</b>	<b>\$ 208,100</b>	<b>\$ 189,200</b>	<b>\$ 148,800</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
09-00-9-785	Transfer from Library Fund	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 75,000
09-00-9-890	Transfer to Library Debt Service	(35,000)	(42,400)	(41,800)	(41,800)	(46,300)
	<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>	<b>\$ (35,000)</b>	<b>\$ (42,400)</b>	<b>\$ (26,800)</b>	<b>\$ (26,800)</b>	<b>\$ 28,700</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 77,397</b>	<b>\$ 89,628</b>	<b>\$ 181,300</b>	<b>\$ 162,400</b>	<b>\$ 177,500</b>
<b>EXPENSES</b>						
<b>SALARIES</b>						
09-00-3-415	Building Cleaning Services	\$ 44,880	\$ 49,721	\$ 48,000	\$ 43,000	\$ 40,000
	<b>TOTAL SALARIES</b>	<b>\$ 44,880</b>	<b>\$ 49,721</b>	<b>\$ 48,000</b>	<b>\$ 43,000</b>	<b>\$ 40,000</b>
<b>CONTRACTUAL SERVICES</b>						
09-00-5-502	Legal Services	\$ -	\$ -	\$ 500	\$ -	\$ 500
09-00-5-504	Professional Services	98	16,269	10,000	12,000	10,000
09-00-5-530	Water & Sewer	1,218	1,269	1,500	1,200	1,500
09-00-5-540	Utilities	-	297	1,000	1,600	1,200
09-00-5-550	Service to Maintain Building & Grounds	31,288	36,761	36,000	30,000	25,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 32,604</b>	<b>\$ 54,596</b>	<b>\$ 49,000</b>	<b>\$ 44,800</b>	<b>\$ 38,200</b>
<b>CAPITAL OUTLAY</b>						
09-00-7-701	Building Construction	\$ -	\$ 7,651	\$ 105,000	\$ 159,000	\$ 85,000
09-00-7-720	Furniture & Equipment	20,287	23,254	21,000	24,000	25,000
09-00-7-726	Landscaping	-	-	1,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,287</b>	<b>\$ 30,905</b>	<b>\$ 127,000</b>	<b>\$ 183,000</b>	<b>\$ 110,000</b>
<b>TOTAL LIBRARY BUILDING FUND EXPENSES</b>		<b>\$ 97,771</b>	<b>\$ 135,222</b>	<b>\$ 224,000</b>	<b>\$ 270,800</b>	<b>\$ 188,200</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (20,374)</b>	<b>\$ (45,594)</b>	<b>\$ (42,700)</b>	<b>\$ (108,400)</b>	<b>\$ (10,700)</b>
Ending Fund Balance					\$ 193,500	\$ 182,800

## Library Building Fund Line Item Descriptions

### 09-00-1-311 Property Taxes \$ 37,000

FY12/13 Actual:	\$ 87,790	FY13/14 Actual:	\$ 90,328
FY14/15 Budget:	\$ 96,300	FY14/15 Projected:	\$ 86,800
Budget to Proposed	-61.6% ▽	Projected to Proposed	-57.4% ▽

The proposed levy amount in FY15/16 is significantly reduced from the levies of previous years. This reduction is a result of reaching the levy cap and the subsequent decision to reduce the levy rate to provide room for future rate variations.

### 09-00-2-383 Developer Donations \$ 65,000

FY12/13 Actual:	\$ 22,794	FY13/14 Actual:	\$ 39,984
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 35,900
Budget to Proposed	62.5% △	Projected to Proposed	81.1% △

After a slight increase in development, and the associated fees, in FY13/14, development slowed slightly in FY14/15. The budget for FY15/16 anticipates growth at a rate comparable to FY13/14.

### 09-00-5-380 Miscellaneous Income \$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% ▽	Projected to Proposed	N/A

The FY14/15 budget included a \$5,000 donation from the Friends of Woodstock Library which was not fulfilled as the Friends also experienced some financial difficulties in 2014.

### 09-00-5-381 Interest Income \$ 1,800

FY12/13 Actual:	\$ 1,813	FY13/14 Actual:	\$ 1,716
FY14/15 Budget:	\$ 1,800	FY14/15 Projected:	\$ 1,500
Budget to Proposed	0.0%	Projected to Proposed	20.0% △

Interest from the building fund reserves, which are invested along with other City funds. Unfortunately, interest rates remain low.

### 09-00-5-382 MCCF Grant \$ 25,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The library has applied for \$25,000 in grant monies from the McHenry County Community Foundation to help with the front entry repair and beautification.

**09-00-5-384 Energy Efficiency Grant \$ 20,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The library will be applying for \$20,000 in energy efficiency grant funding to help defray the costs of replacing our aging boiler. Final status of the grant is expected to be announced after May 1, 2015.

**09-00-5-385 CDBG Grant \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 65,000	FY14/15 Projected:	\$ 65,000
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

In FY14/15, the library received a matching grant, up to \$65,000, from McHenry County's Community Development Block Grants fund. This money covered roughly 45% of the total cost of the roofing project that was completed in FY14/15.

**09-00-9-785 Transfer from Library Fund \$ 75,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 15,000
Budget to Proposed	400.0% △	Projected to Proposed	400.0% △

With Developer Donations remaining challenged, and the tax levy reduced, an infusion of money from the Library Fund is necessary to keep the Building Fund with sufficient reserves.

**09-00-9-890 Transfer to Library Debt Service Fund (\$ 46,300)**

FY12/13 Actual:	(\$ 35,000)	FY13/14 Actual:	(\$ 42,400)
FY14/15 Budget:	(\$ 41,800)	FY14/15 Projected:	(\$ 41,800)
Budget to Proposed	10.8% △	Projected to Proposed	10.8% △

Each year, money is transferred to the Library Debt Service Fund to pay the principal and interest for the Alternate Revenue Bonds issued as part of the library's remodeling and expansion in 2001.

**09-00-3-415 Cleaning Services \$ 40,000**

FY12/13 Actual:	\$ 44,880	FY13/14 Actual:	\$ 49,721
FY14/15 Budget:	\$ 48,000	FY14/15 Projected:	\$ 43,000
Budget to Proposed	-16.7% ▽	Projected to Proposed	-7.0% ▽

This line covers the costs of our third-party cleaning service, and also has been the source for our part-time custodian/maintenance man. Additionally, the library receives 15 hours of work per week from SEDOM students. With the ongoing consolidation of the City's cleaning and maintenance efforts, it is anticipated that a slight decrease will be realized in FY15/16.

**09-00-5-502 Legal Services \$ 500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

Legal fees specifically associated with the library building are paid for from this line. As with last year, \$500 has been budgeted in case there is a need for legal consultation regarding the roof work or other CIP-related projects.

**09-00-5-504 Professional Services \$ 10,000**

FY12/13 Actual:	\$ 98	FY13/14 Actual:	\$ 16,269
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 12,000
Budget to Proposed	0.0%	Projected to Proposed	-16.7% ▽

This line pays for professional consultation required for the various building renovations, upgrades and replacements. In FY14/15 this line paid the architectural fees necessitated by the roof repair. In FY15/16, it is anticipated that the funds will be needed for the boiler replacement project and the front entry renovation.

**09-00-5-530 Water & Sewer \$ 1,500**

FY12/13 Actual:	\$ 1,218	FY13/14 Actual:	\$ 1,269
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,200
Budget to Proposed	0.0%	Projected to Proposed	25.0% △

Water and sewer usage charges are accounted for in this line item.

**09-00-5-540 Utilities \$ 1,200**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 297
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 1,600
Budget to Proposed	20.0% △	Projected to Proposed	-25.0% ▽

With the City exceeding the limit for natural gas therms based on the franchise agreement with Nicor for FY13/14 and FY14/15, this line item provides funding for anticipated overages. When the new boiler is installed, it may generate sufficient efficiencies to eliminate this line item in future years.

**09-00-5-550 Services to Maintain Building & Grounds \$ 25,000**

FY12/13 Actual:	\$ 31,288	FY13/14 Actual:	\$ 36,761
FY14/15 Budget:	\$ 36,000	FY14/15 Projected:	\$ 30,000
Budget to Proposed	-30.6% ▽	Projected to Proposed	-16.7% ▽

This line encompasses a number of different services that the library contracts out to third-party vendors. These services include our HVAC maintenance, elevator and automatic doors, snow removal, parking lot repairs, electrical work, plumbing, window cleaning, fire equipment inspections, roof repairs, backflow prevention and back-up

generator maintenance. With a new roof and the anticipated clearing of our snow by the Department of Public Works this winter, this line is experiencing a significant decrease from previous years.

<b>09-00-7-701 Building Construction</b>		<b>\$ 85,000</b>	
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 7,651
FY14/15 Budget:	\$ 105,000	FY14/15 Projected:	\$ 159,000
Budget to Proposed	-19.0% ▽	Projected to Proposed	-46.5% ▽

The roof replacement cost more than anticipated, and significant lighting upgrades were installed, resulting in the cost overrun in the FY14/15 projected amount. For FY15/16, the \$85,000 will be utilized to replace the aging boiler, to renovate the front entry area and to replace the obsolete T12 fluorescent fixtures in the library's older areas. All of these projects are partially contingent upon receiving anticipated grant funding.

<b>09-00-7-720 Furniture &amp; Equipment</b>		<b>\$ 25,000</b>	
FY12/13 Actual:	\$ 20,287	FY13/14 Actual:	\$ 23,254
FY14/15 Budget:	\$ 21,000	FY14/15 Projected:	\$ 24,000
Budget to Proposed	19.0% △	Projected to Proposed	4.2% △

This line is primarily for maintaining and upgrading the library's IT resources and infrastructure. Included in these costs are computer replacements on the library's five-year schedule, a server upgrade and the replacement of several switches.

<b>09-00-7-726 Landscaping</b>		<b>\$ 0</b>	
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% ▽	Projected to Proposed	N/A

Work on the landscaping was delayed in FY14/15 and will be rolled into the front entryway renovation in FY15/16.



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# **Social Security Fund** **(FICA)**

## Social Security Fund

Social Security and Medicare (FICA) are two federally-provided programs that the City must fund for all of its employees, with the exception of sworn police officers who do not have to pay into Social Security. Currently, the City is required to pay 6.2% for Social Security on wages up to \$118,500 in 2015 and 1.45% into Medicare on all wages.

The City levies a separate property tax to pay FICA cost to the Federal Government. These levy amounts and expenses are recorded in this fund as the levy is legally restricted and can only be used to pay FICA expenses.

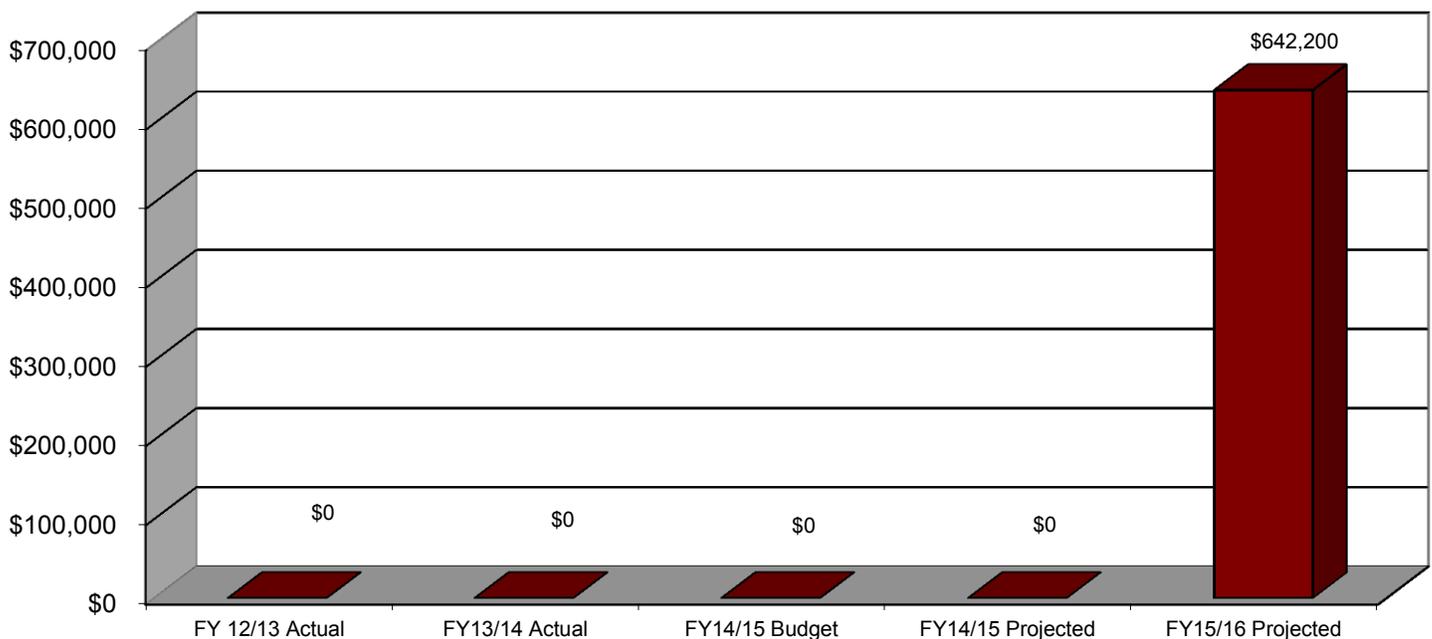
The Social Security Fund was established in the proposed budget (FY15/16). Prior to the establishment of this fund, FICA expenses were paid from the IMRF Fund.



### Objectives:

- To insure that all expenses related to FICA are accounted for in a proper manner.
- To insure there is sufficient funds to make FICA payments as required.

## BUDGET COMPARISON



## Social Security Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ -	\$ -
<b>REVENUES</b>						
<b>TAXES</b>						
10-00-1-311	Property Tax	-	-	-	-	500,000
TOTAL TAXES		\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>OTHER</b>						
10-00-5-381	Interest Income	-	-	-	-	100
TOTAL OTHER		\$ -	\$ -	\$ -	\$ -	\$ 100
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,100</u>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
10-00-9-308	Transfer from Library	-	-	-	-	70,000
10-00-9-360	Transfer from Utility Fund	-	-	-	-	88,300
TOTAL TRANSFERS (TO)/FROM OTHER FUNDS		\$ -	\$ -	\$ -	\$ -	\$ 158,300
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 658,400</u>
<b>EXPENSES</b>						
<b>PERSONAL SERVICES</b>						
10-00-4-458	Social Security	-	-	-	-	479,200
10-00-4-459	Medicare	-	-	-	-	156,700
TOTAL PERSONAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ 635,900
<b>CONTRACTUAL SERVICES</b>						
10-00-5-501	Flex Plan Administration	\$ -	\$ -	\$ -	\$ -	\$ 6,300
TOTAL CONTRACTUAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ 6,300
<b>TOTAL SOCIAL SECURITY FUND EXPENSES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 642,200</u>
<b>NET INCREASE (DECREASE)</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,200</u>
Ending Fund Balance					\$ -	\$ 16,200

## Social Security Fund Line Item Descriptions

### 10-00-1-311 Property Taxes \$ 500,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

A separate property tax is levied for the purpose of providing Social Security and Medicare benefits. The proceeds of this levy are recorded in this line item. Prior to FY15/16, Social Security and Medicare benefits were provided through the IMRF Fund.

### 10-00-5-381 Interest Income \$ 100

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Interest related to funds invested in the Social Security Fund is recorded in this line item.

### 10-00-9-308 Transfer from Library \$ 70,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

A transfer from the Library Fund is made to cover a portion of the Library's FICA expense.

### 10-00-9-360 Transfer from Utility Fund \$ 88,300

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

A transfer from the Utility Fund is made to cover the cost associated with providing FICA to the Utility Fund's employees.

### 10-00-4-458 Social Security \$ 479,200

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The cost of providing Social Security benefits to employees is expensed in this line item.

**10-00-4-459 Medicare \$ 156,700**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The cost of providing Medicare benefits to employees is expensed in this line item.

**10-00-5-501 Flex Plan Administration \$ 6,300**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The City offers a flexible spending account that is open to all full-time employees. This plan offers employees an opportunity to deduct pretax money from their paycheck to be used for certain medical and dependent care expenses. Prior to FY15/16, this expense was paid by the IMRF Fund.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

**Illinois Municipal  
Retirement Fund  
(IMRF)**

## Illinois Municipal Retirement Fund

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The Illinois Municipal Retirement Fund (IMRF) is a locally-funded plan that is centrally administrated along with almost 3,000 other Illinois local government and school district units. All employees of the City who work over 1,000 hours in a year, with the exception of sworn police officers, are required to be enrolled in IMRF. At the beginning of each calendar year, IMRF establishes an employer contribution rate, as a percentage of payroll, that must be made for each enrolled employee. IMRF benefit levels are established by the Illinois General Assembly.

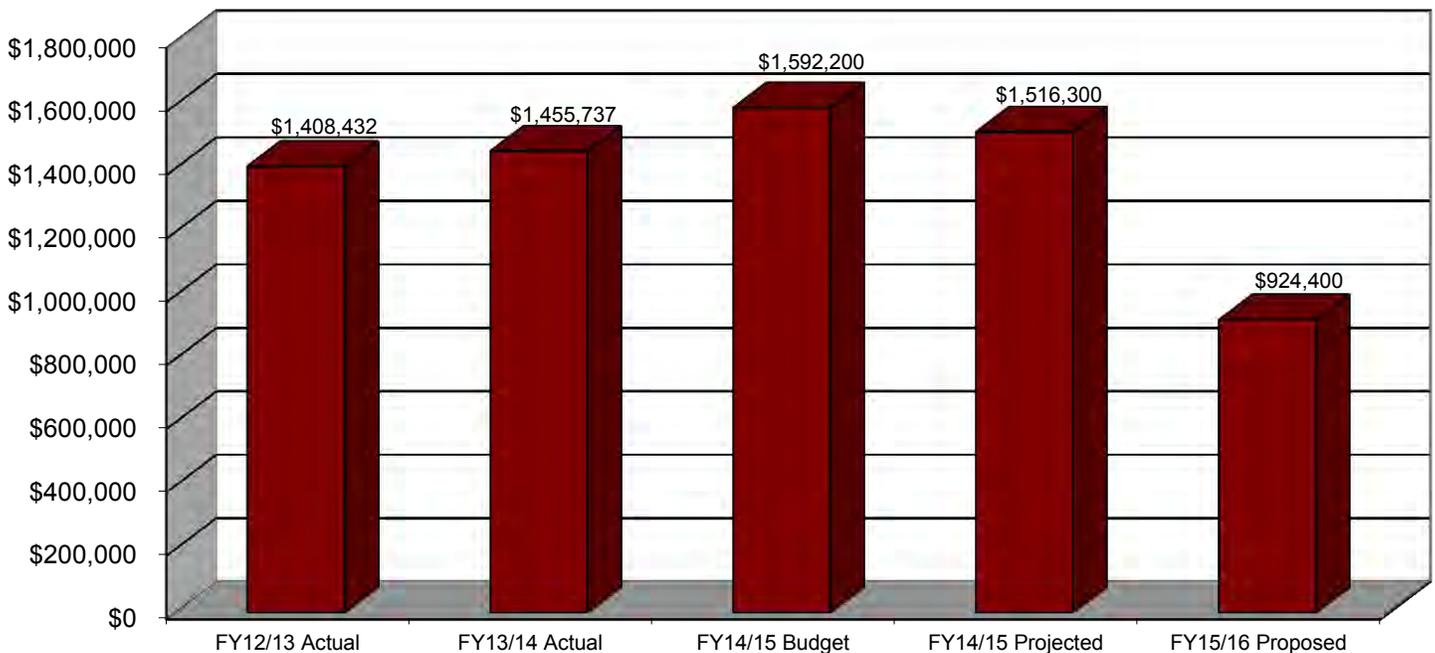


The City levies a separate property tax to pay for IMRF expenses. These levy amounts and expenses are recorded in this fund as the property tax receipts are legally restricted and can only be used to pay IMRF expenses.

### Objectives:

- To insure that all expenses related to providing an IMRF pension are accounted for in a proper manner.
- To insure there is sufficient funds to make IMRF contributions as required.

### BUDGET COMPARISON



**IMRF Fund**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 1,121,500	\$ 1,211,800
<b>REVENUES</b>						
<b>TAXES</b>						
11-00-1-311	Property Tax	\$ 1,224,848	\$ 1,231,283	\$ 1,278,200	\$ 1,275,800	\$ 650,000
TOTAL TAXES		\$ 1,224,848	\$ 1,231,283	\$ 1,278,200	\$ 1,275,800	\$ 650,000
<b>OTHER</b>						
11-00-5-381	Interest Income	\$ 6,286	\$ 6,906	\$ 5,800	\$ 6,000	\$ 5,800
TOTAL OTHER		\$ 6,286	\$ 6,906	\$ 5,800	\$ 6,000	\$ 5,800
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<u>\$ 1,231,134</u>	<u>\$ 1,238,189</u>	<u>\$ 1,284,000</u>	<u>\$ 1,281,800</u>	<u>\$ 655,800</u>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
11-00-9-308	Transfer from Library	\$ 100,000	\$ 100,000	\$ 100,000	100,000	30,000
11-00-9-360	Transfer from Utility Fund	212,500	219,000	239,700	224,800	147,000
TOTAL TRANSFERS (TO)/FROM OTHER FUNDS		\$ 312,500	\$ 319,000	\$ 339,700	\$ 324,800	\$ 177,000
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<u>\$ 1,543,634</u>	<u>\$ 1,557,189</u>	<u>\$ 1,623,700</u>	<u>\$ 1,606,600</u>	<u>\$ 832,800</u>
<b>EXPENSES</b>						
<b>PERSONAL SERVICES</b>						
11-00-4-457	IMRF	\$ 849,784	\$ 889,493	\$ 927,200	930,500	924,400
11-00-4-458	Social Security	411,963	418,408	505,500	431,500	-
11-00-4-459	Medicare	141,575	143,023	154,700	148,000	-
TOTAL PERSONAL SERVICES		\$ 1,403,322	\$ 1,450,924	\$ 1,587,400	\$ 1,510,000	\$ 924,400
<b>CONTRACTUAL SERVICES</b>						
11-00-5-501	Flex Plan Administration	\$ 5,110	\$ 4,813	\$ 4,800	6,300	-
TOTAL CONTRACTUAL SERVICES		\$ 5,110	\$ 4,813	\$ 4,800	\$ 6,300	\$ -
<b>TOTAL IMRF FUND EXPENSES</b>		\$ 1,408,432	\$ 1,455,737	\$ 1,592,200	\$ 1,516,300	\$ 924,400
<b>NET INCREASE (DECREASE)</b>		\$ 135,202	\$ 101,452	\$ 31,500	\$ 90,300	\$ (91,600)
Ending Fund Balance					\$ 1,211,800	\$ 1,120,200

## Illinois Municipal Retirement Fund Line Item Descriptions

### 11-00-1-311 Property Taxes \$ 650,000

FY12/13 Actual:	\$ 1,224,848	FY13/14 Actual:	\$ 1,231,283
FY14/15 Budget:	\$ 1,278,200	FY14/15 Projected:	\$ 1,275,800
Budget to Proposed	-49.1% ▼	Projected to Proposed	-49.1% ▼

A separate property tax is levied for the purpose of providing IMRF benefits. The proceeds of this levy are recorded in this line item. Starting in FY15/16, Social Security and Medicare benefits will be recorded in a newly-created fund. As a result, the IMRF property tax has been reduced so that a portion can be levied for the newly-created Social Security Fund.

### 11-00-5-381 Interest Income \$ 5,800

FY12/13 Actual:	\$ 6,286	FY13/14 Actual:	\$ 6,906
FY14/15 Budget:	\$ 5,800	FY14/15 Projected:	\$ 6,000
Budget to Proposed	0.0%	Projected to Proposed	-3.3% ▼

Interest related to funds invested by the IMRF Fund is recorded in this line item.

### 11-00-9-308 Transfer From Library \$ 30,000

FY12/13 Actual:	\$ 100,000	FY13/14 Actual:	\$ 100,000
FY14/15 Budget:	\$ 100,000	FY14/15 Projected:	\$ 100,000
Budget to Proposed	-70.0% ▼	Projected to Proposed	-70.0% ▼

A transfer from the Library Fund is made to cover a portion of the Library's IMRF expense. This amount is being reduced in FY15/16 as a portion that was previously recorded here is now being transferred to the newly-created Social Security Fund.

### 11-00-9-360 Transfer From Utility Fund \$ 147,000

FY12/13 Actual:	\$ 212,500	FY13/14 Actual:	\$ 219,000
FY14/15 Budget:	\$ 239,700	FY14/15 Projected:	\$ 224,800
Budget to Proposed	-38.7% ▼	Projected to Proposed	-34.6% ▼

A transfer from the Utility Fund is made to cover the cost associated with providing IMRF to Utility Fund Employees. This amount is being reduced in FY15/16 as a portion that was previously recorded here is now being transferred to the newly created Social Security Fund.

### 11-00-4-457 IMRF \$ 924,400

FY12/13 Actual:	\$ 849,784	FY13/14 Actual:	\$ 889,493
FY14/15 Budget:	\$ 927,200	FY14/15 Projected:	\$ 930,500
Budget to Proposed	-0.3% ▼	Projected to Proposed	-0.7 ▼

The cost of providing IMRF benefits to employees is expensed in this line item.

**11-00-4-458 Social Security** **\$ 0**

FY12/13 Actual:	\$ 411,963	FY13/14 Actual:	\$ 418,408
FY14/15 Budget:	\$ 505,500	FY14/15 Projected:	\$ 431,500
Budget to Proposed	-100.0% ▾	Projected to Proposed	-100.0% ▾

The cost to provide Social Security benefits is expensed in this line item. The deviation from budget to projected was a result of a miscalculation in which some police officers were incorrectly included despite being exempt from Social Security. Beginning in FY15/16, this expense has been moved to the newly-created Social Security Fund.

**11-00-4-459 Medicare** **\$ 0**

FY12/13 Actual:	\$ 141,575	FY13/14 Actual:	\$ 143,023
FY14/15 Budget:	\$ 154,700	FY14/15 Projected:	\$ 148,000
Budget to Proposed	-100.0% ▾	Projected to Proposed	-100.0% ▾

The cost to provide Medicare benefits is expensed in this line item. Beginning in FY15/16, this expense has been moved to the newly-created Social Security Fund.

**11-00-5-501 Flex Plan Administration** **\$ 0**

FY12/13 Actual:	\$ 5,110	FY13/14 Actual:	\$ 4,813
FY14/15 Budget:	\$ 4,800	FY14/15 Projected:	\$ 6,300
Budget to Proposed	-100.0% ▾	Projected to Proposed	-100.0% ▾

The City offers a flexible spending account that is open to all full-time employees. This plan offers employees an opportunity to deduct pre-tax money from their paycheck to be used for certain medical and dependent care expenses. Beginning in FY15/16, this expense has been moved to the Social Security Fund.



Annual Budget  
FY 15/16

# Motor Fuel Tax (MFT)

## Motor Fuel Tax Fund

Revenues for the Motor Fuel Tax Fund are derived from State-wide taxes placed on fuel used for operating motor vehicles on public highways and recreational watercraft upon waters of the State. These revenues collected by the State are used to pay for various State transportation projects with slightly more than 58% of the revenues going directly to the State. Approximately one-half of the remaining funds are then allocated back to municipalities based on population. The FY15/16 budget has been prepared based on the expectation that the State of Illinois will continue the mandated revenue sharing without any cost-sharing reductions or deletions and that the State’s commitment for additional MFT revenue will be met during the upcoming year. If that promised revenue from the State is decreased or eliminated, expenses proposed within this budget would need to be drastically reduced or even eliminated.



### FY14/15 Accomplishments

The Motor Fuel Tax Fund budget covers the cost to resurface City streets, revitalize pavement markings, and purchase road salt for use throughout the winter months. Following is a summary of the accomplishments of the programs and projects funded from this budget along with street maintenance funds allocated in the Tax Increment Financing and General – CIP Funds’ budgets during FY14/15:

- Completed street maintenance and resurfacing on the following streets:

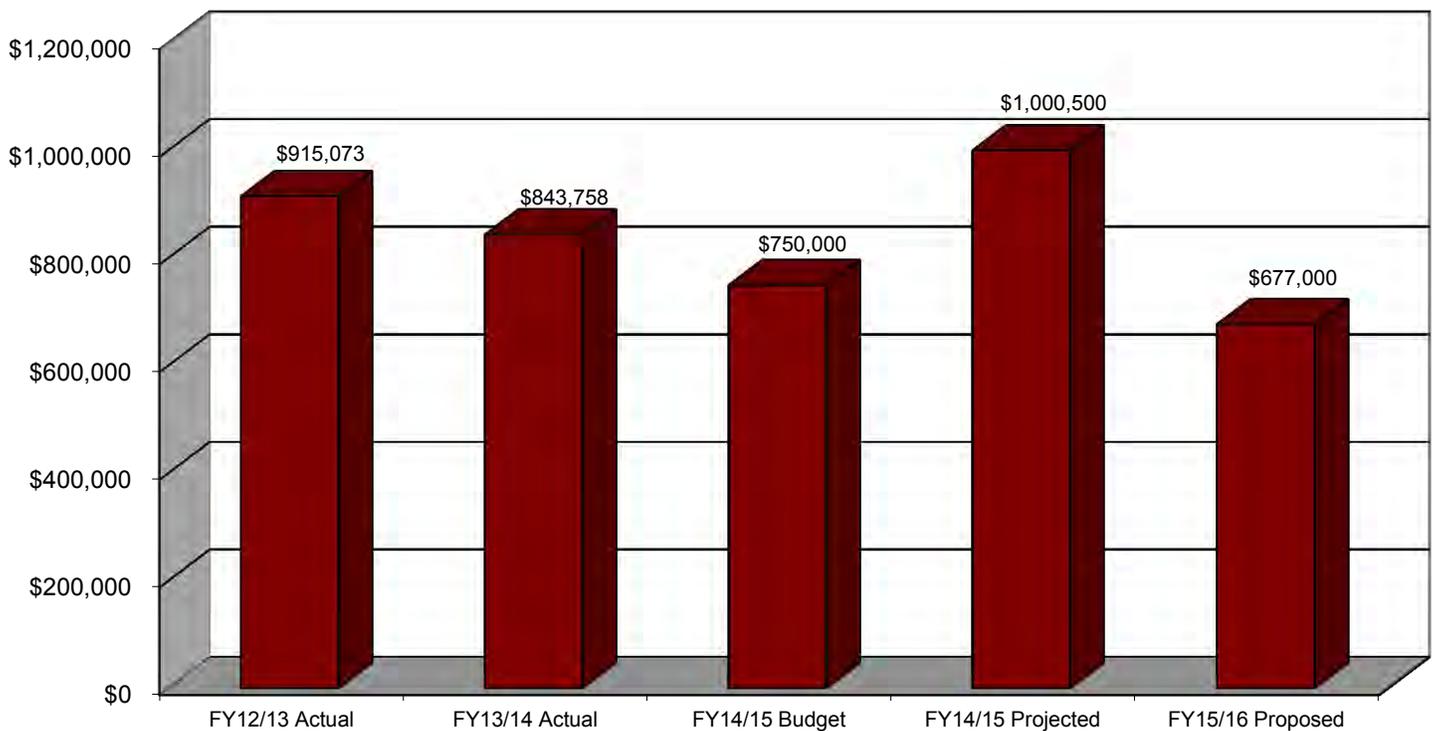
<u>STREET</u>	<u>FROM</u>	<u>TO</u>
Greenwood Avenue	Wicker Street	Clay Street
Calhoun Street	Dean Street	Jefferson Street
South Street	Blakely Street	Madison Street
Tara Drive	Tara Court	South Street
Golden Avenue	Amber Court	Tara Drive
Winslow Ave/Amber Court Intersection		
Hibbard Street	Burbank Avenue	Kimball Avenue
Forest Avenue	Austin Avenue	Dean Street
Country Club Road	Post Office	Zimmerman Road
Timothy Lane	Flagg Lane	Linda Court
Industrial Heights Drive Cul-De-Sac		

- Completed annual pavement marking program including stop bars, crosswalks, school crosswalks, centerlines, and parking spaces.
- Paid for 4,000 ton of road salt as obligated under the State of Illinois contract with Central Management Services (CMS).
- Paid a portion of IDOT contract for the maintenance of traffic controls in addition to the total cost for the maintenance of “City-owned” traffic signals.

**FY15/16 Goals and Objectives**

- Communicate and be attentive to the needs of all residents affected by the City’s MFT programs to provide the least amount of disruption to affected neighborhoods.
- Administer a street resurfacing program in order to repair and resurface streets which have deteriorated and no longer benefit from routine maintenance.
- Administer a crack sealing program to maintain City streets in a manner that will extend the useful life of the pavement.
- Implement a pavement marking program on City streets in order to ensure safe travel for motorists, bicyclists and pedestrians.
- Planning for road resurfacing will be completed in the fall of each year prior to construction in order to gain efficiency in the program and obtain more favorable competitive bids.
- Continue researching alternative methods for the repair and/or replacement of failed pavement sections in order to maximize dedicated funds and extend the useful life of pavement.
- Continue to evaluate the reallocation of funds between this MFT budget and the General – CIP Fund budget to maximize dollars spent and timing of projects that need to be reviewed and approved by the Illinois Department of Transportation (IDOT).

**BUDGET COMPARISON**



**Motor Fuel Tax Fund**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 238,100	\$ 96,100
<b>REVENUES</b>						
<b>TAXES</b>						
12-00-1-315	MFT Allotment	\$ 613,157	\$ 639,841	\$ 613,000	\$ 643,000	\$ 625,000
TOTAL TAXES		\$ 613,157	\$ 639,841	\$ 613,000	\$ 643,000	\$ 625,000
<b>INTERGOVERNMENTAL</b>						
12-00-4-352	State Grants	\$ 107,082	\$ 107,082	\$ 107,000	\$ 214,100	\$ -
TOTAL INTERGOVERNMENTAL		\$ 107,082	\$ 107,082	\$ 107,000	\$ 214,100	\$ -
<b>OTHER</b>						
12-00-5-381	Interest Income	\$ 1,295	\$ 717	\$ 700	\$ 1,400	\$ 700
TOTAL OTHER		\$ 1,295	\$ 717	\$ 700	\$ 1,400	\$ 700
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<b>\$ 721,534</b>	<b>\$ 747,640</b>	<b>\$ 720,700</b>	<b>\$ 858,500</b>	<b>\$ 625,700</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
12-00-9-391	Transfer from General Corp Fund	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
TOTAL TRANSFERS (TO)/FROM OTHER FUNDS		\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 821,534</b>	<b>\$ 847,640</b>	<b>\$ 720,700</b>	<b>\$ 858,500</b>	<b>\$ 625,700</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
12-00-5-559	Service to Maintain Traffic Control	\$ -	\$ -	\$ 27,000	\$ 27,000	\$ 27,000
12-00-5-564	Street Lighting					\$ 250,000
12-00-5-571	Street Resurfacing Program	610,741	535,011	273,000	273,000	-
12-00-5-575	Crack Sealing			50,000	-	50,000
12-00-5-580	Pavement Marking	55,890	57,306	60,000	64,700	80,000
12-00-5-587	Engineering	115,728	48,177	-	-	-
12-00-5-588	Equipment Rental			100,000	75,000	100,000
TOTAL CONTRACTUAL SERVICES		\$ 782,359	\$ 640,494	\$ 510,000	\$ 439,700	\$ 507,000
<b>COMMODITIES</b>						
12-00-6-572	Ice Control Material	\$ 132,714	\$ 203,264	\$ 240,000	\$ 560,800	\$ 170,000
TOTAL COMMODITIES		\$ 132,714	\$ 203,264	\$ 240,000	\$ 560,800	\$ 170,000
<b>TOTAL MFT FUND EXPENSES</b>		<b>\$ 915,073</b>	<b>\$ 843,758</b>	<b>\$ 750,000</b>	<b>\$ 1,000,500</b>	<b>\$ 677,000</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (93,539)</b>	<b>\$ 3,882</b>	<b>\$ (29,300)</b>	<b>\$ (142,000)</b>	<b>\$ (51,300)</b>
Ending Fund Balance					\$ 96,100	\$ 44,800

## Motor Fuel Tax Item Descriptions

### 12-00-1-315 MFT Allotment \$ 625,000

FY12/13 Actual:	\$ 613,157	FY13/14 Actual:	\$ 639,841
FY14/15 Budget:	\$ 613,000	FY14/15 Projected:	\$ 643,000
Budget to Proposed	2.0% <span style="color: green;">△</span>	Projected to Proposed	-2.8% <span style="color: red;">▽</span>

A tax of \$0.19 cents per gallon is imposed on motor fuel sold in the State of Illinois. After a variety of diversion of the total fuel tax received, 49.1% of the remaining portion is shared with municipalities based on population.

In addition to the standard MFT share of the gas tax, the City does receive a supplemental payment from the State under their "High Growth Cities Program." Woodstock is one of 233 communities that received this annual payment, which includes approximately \$25,000 of additional revenue in this line item.

### 12-00-4-352 State Grants \$ 0

FY12/13 Actual:	\$ 107,082	FY13/14 Actual:	\$ 107,082
FY14/15 Budget:	\$ 107,000	FY14/15 Projected:	\$ 214,100
Budget to Proposed	-100.0% <span style="color: red;">▽</span>	Projected to Proposed	-100.0% <span style="color: red;">▽</span>

In 2010, the City received the first installment from the State of Illinois of the local government component of the State's capital program which had been approved and authorized in 2009. Under that capital program, local governments are scheduled to receive \$500 million in additional MFT funding which is then allocated to each community based on population. Under the approved legislation, the City received a similar amount in FY14/15, which was the fifth (and final) of five total installments that had been authorized through the Illinois Jobs Now legislation. In addition, in FY14/15 an additional capital program was passed which allocated an additional \$107,000 for road projects.

### 12-00-5-381 Interest Income \$ 700

FY12/13 Actual:	\$ 1,295	FY13/14 Actual:	\$ 717
FY14/15 Budget:	\$ 700	FY14/15 Projected:	\$ 1,400
Budget to Proposed	0.0%	Projected to Proposed	-50.0% <span style="color: red;">▽</span>

Interest earned on available funds is retained as revenue within the MFT budget.

### 12-00-9-391 Transfer from General Fund \$ 0

FY12/13 Actual:	\$ 100,000	FY13/14 Actual:	\$ 100,000
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

In recognition of the need to complete more street maintenance and resurfacing work, a portion of the funds received in the City's General Fund budget were transferred to this Motor Fuel Tax Fund's budget to enable the City to complete additional maintenance work.

Beginning in FY14/15, the transfer of funds was diverted to the General Corporate – CIP Fund instead of the MFT budget to allow the City to complete more street resurfacing and maintenance work than could be accomplished using only MFT revenue.

<b>12-00-5-559 Service to Maintain Traffic Controls</b>		<b>\$ 27,000</b>	
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 27,000	FY14/15 Projected:	\$ 27,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Prior to FY14/15 this line item was funded within the Street Division of the General Corporate Fund. It is used to pay for the City’s portion of the contract with IDOT for the maintenance of traffic signals and the cost for the maintenance of “City-owned” traffic signals. The City is required to pay a portion of the maintenance of traffic signals based on the ratio of State streets and local streets.

<b>12-00-5-564 Street Lighting</b>		<b>\$ 250,000</b>	
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Prior to FY15/16 this line item was funded within the Street Division of the General Corporate Fund. This line item is used to pay for the operating (electric service) cost of the street lights owned by the City and for the monthly maintenance charge for the street lights owned by Commonwealth Edison. The City owns the street lights in the downtown area, public parking lots, in Woodstock Station, and along IL Route 120 east of IL Route 47. Electricity for these City-owned street lights is metered, and the City is billed for the amount of energy used for those locations, but does not pay any maintenance fees to Commonwealth Edison for those locations.

For the vast majority of the remaining street lights in the City, the light poles, fixtures, and electric service lines are owned and maintained by Commonwealth Edison. The City is charged a specific dollar amount, typically ranging from \$10.00 per month to \$35.00 per month, for each street light. This monthly charge includes a maintenance fee, and Commonwealth Edison is responsible for the maintenance of these street lights, poles, fixtures, and electric service lines.

There is no increase anticipated in electric rates or the maintenance fee charged for street lights predicted for FY15/16.

<b>12-00-5-571 Street Resurfacing Program</b>		<b>\$ 0</b>	
FY12/13 Actual:	\$ 610,741	FY13/14 Actual:	\$ 535,011
FY14/15 Budget:	\$ 273,000	FY14/15 Projected:	\$ 273,000
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

To further minimize administrative burdens, eliminate another step in the IDOT approval process and provide more flexibility, the Street Resurfacing Program is proposed to move to the General – CIP Fund’s budget in FY15/16.

**12-00-5-575 Crack Sealing** **\$ 50,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

This line item is used to pay for the annual cost for crack sealing of City streets. This is an important maintenance activity that is used on streets that are in good condition, but have cracks that need to be sealed to reduce future pavement problems. Crack sealing is a preventive maintenance measure that, when applied correctly, extends the life of the pavement.

In FY14/15, this program was funded through the “Service to Maintain Pavement” line item reported in the Street Division’s Budget. Bids received under MFT were rejected and weather conditions would not have been favorable to complete the work if the City had to go back to IDOT for bidding and approval of another contract.

**12-00-5-580 Pavement Marking** **\$ 80,000**

FY12/13 Actual:	\$ 55,890	FY13/14 Actual:	\$ 57,306
FY14/15 Budget:	\$ 60,000	FY14/15 Projected:	\$ 64,700
Budget to Proposed	33.3% <span style="color: red;">△</span>	Projected to Proposed	23.6% <span style="color: red;">△</span>

Funds in this line item are used for the annual contractual program for painting of centerlines, edge lines, parking stalls in the downtown area, stop bars, and crosswalks throughout the City. The replacement of paint markings improves safety for both motorists and pedestrians, helps to control and direct the flow of traffic, and improves access and efficient use of parking spaces and parking lots. In recent years, funds allocated to pavement marking were reduced to keep pace with reduced revenues. An increase in funds is requested in FY15/16 to complete pavement marking citywide, which has not been obtainable for a number of years, because of reduced funding.

Replacement of pavement marking in some downtown public parking lots and parking lots in parks is completed by Street Division employees to save contract costs.

**12-00-5-587 MFT Engineering** **\$ 0**

FY12/13 Actual:	\$ 115,728	FY13/14 Actual:	\$ 48,177
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

To further minimize administrative burdens and eliminate another step in the IDOT approval process, engineering expenditures related to MFT Programs were moved to the General – CIP Fund’s budget in FY14/15.

**12-00-5-588 Equipment Rental \$ 100,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 100,000	FY14/15 Projected:	\$ 75,000
Budget to Proposed	0.0%	Projected to Proposed	33.3% <span style="color: red;">△</span>

This line item is used to pay for the rental of equipment needed for maintenance and special construction projects. However, those rental costs incurred for maintenance and construction projects are only a small portion of the costs in this line item and typically account for less than 1% of the annual expenditures.

While all available City trucks are clearing streets throughout the City, specialized snow removal and snow hauling equipment is removing snow from the downtown area and the public parking lots. The City contracts loaders, trucks, and snow removal equipment for this purpose. This line item was moved to this MFT line item in FY14/15.

**12-00-6-572 Ice Control Material \$ 170,000**

FY12/13 Actual:	\$ 132,714	FY13/14 Actual:	\$ 203,264
FY14/15 Budget:	\$ 240,000	FY14/15 Projected:	\$ 560,800
Budget to Proposed	-29.2% <span style="color: green;">▽</span>	Projected to Proposed	-69.7% <span style="color: green;">▽</span>

This line item is used for the purchase of road salt for ice control which is typically bought by the City under the State’s joint purchasing contract. The bid received for bulk road salt in FY14/15 was 2.6 times greater than the price paid one year earlier.

The City has begun working with the McHenry County Council of Governments and the McHenry County Department of Transportation to explore other bulk rock salt procurement options in future years.

Alternative ice control products in liquid form considered to be effective that allow us to reduce our dependence on chloride based products are purchased through a line item in the Environmental Management Fund. The winter of FY13/14 was snow filled and cold, and as a result, the total amount of salt used for ice control was significantly more than in a typical year.



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# **Park Development Fund**

## Park Development Fund

The Park Development Fund is a separate fund for the accounting and tracking of Park Capital Expansion Fees (CEF) charged to new residential construction. These funds are designated for the addition of new parkland, development and improvement of parks in new and existing subdivisions, and for the expansion of existing neighborhood and citywide park facilities. Funds are received from new residential development projects via park impact fees and are reserved for this use. New commercial and industrial developments do not pay Park Capital Expansion Fees.

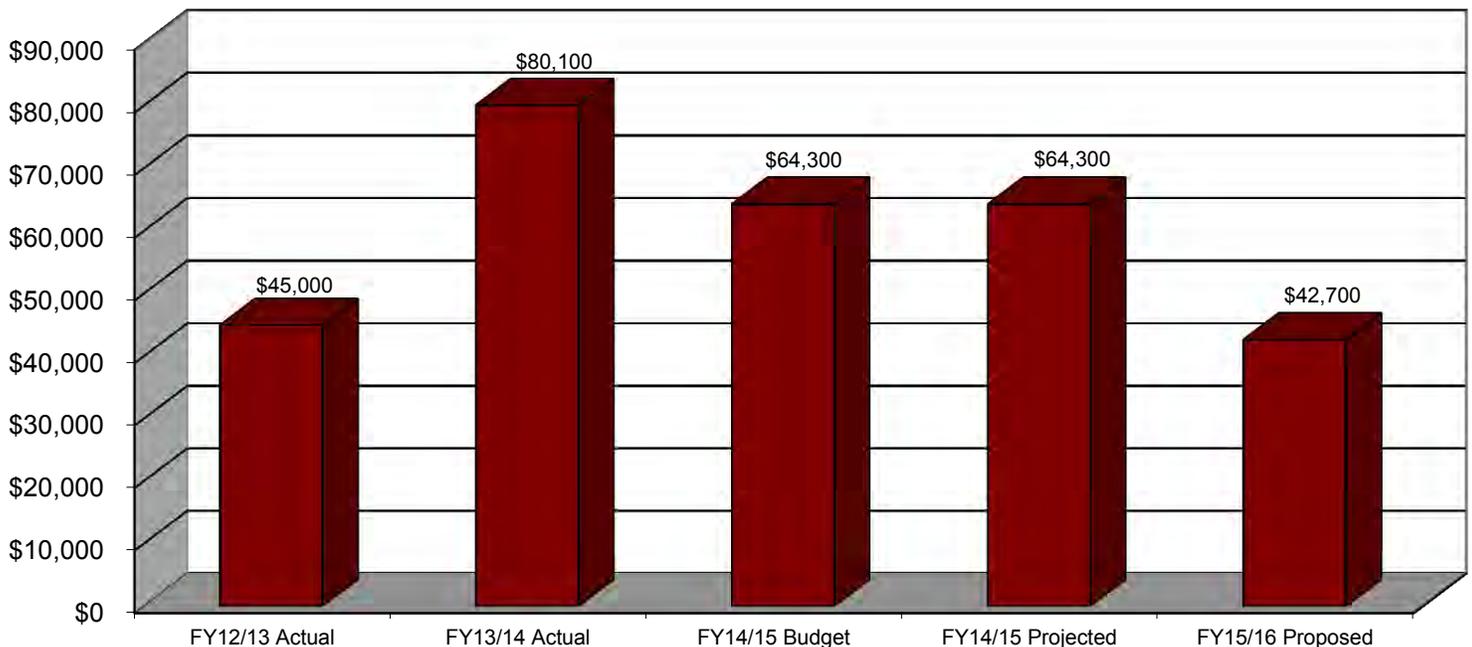


It is important to note, these funds are not reserved exclusively for the construction of new subdivision parks or limited to park development within a specific subdivision or the subdivision in which they originated. These funds can, and should, be used as a contribution for the improvement and expansion of the total park system, including upgrading and expanding equipment and facilities within existing parks.

### Objectives:

- To account for Park Capital Expansion Fees.

### BUDGET COMPARISON (Transfers to Other Funds)



## Park Development Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 69,000	\$ 38,500
<b>REVENUES</b>						
<b>FEES</b>						
13-00-2-383	Developer Donations	\$ 68,485	\$ 63,529	\$ 60,000	\$ 33,400	\$ 35,000
TOTAL FEES		\$ 68,485	\$ 63,529	\$ 60,000	\$ 33,400	\$ 35,000
<b>OTHER</b>						
13-00-5-381	Interest Income	\$ 515	\$ 639	\$ 500	\$ 400	\$ 400
TOTAL OTHER		\$ 515	\$ 639	\$ 500	\$ 400	\$ 400
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<u>\$ 69,000</u>	<u>\$ 64,168</u>	<u>\$ 60,500</u>	<u>\$ 33,800</u>	<u>\$ 35,400</u>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
13-00-9-888	Transfer to General Corporate CIP Fund	\$ -	\$ (35,000)	\$ (20,000)	\$ (20,000)	\$ -
13-00-9-889	Transfer to Debt Service Fund	(45,000)	(45,100)	(44,300)	(44,300)	(42,700)
TOTAL TRANSFERS (TO)/FROM OTHER FUNDS		\$ (45,000)	\$ (80,100)	\$ (64,300)	\$ (64,300)	\$ (42,700)
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<u>\$ 24,000</u>	<u>\$ (15,932)</u>	<u>\$ (3,800)</u>	<u>\$ (30,500)</u>	<u>\$ (7,300)</u>
<b>EXPENSES</b>						
<b>TOTAL PARK DEVELOPMENT FUND EXPENSES</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET INCREASE (DECREASE)</b>		\$ 24,000	\$ (15,932)	\$ (3,800)	\$ (30,500)	\$ (7,300)
Ending Fund Balance					\$ 38,500	\$ 31,200

## Park Development Fund Line Item Descriptions

<b>13-00-2-383 Developer Donations</b>				<b>\$ 35,000</b>
FY12/13 Actual:	\$ 68,485	FY13/14 Actual:	\$ 63,529	
FY14/15 Budget:	\$ 60,000	FY14/15 Projected:	\$ 33,400	
Budget to Proposed	-41.7% ▽	Projected to Proposed	4.8% △	

Revenue that is a direct result of the collection of impact fees that are paid by new residential development is recorded here. In the past, the City has accepted new land in lieu of future cash for Park Capital Expansion Fees. Therefore, despite the recent increase in new construction, since many of these new homes were built in areas where the City had received land, Developer Donation revenue is projected to decrease in FY14/15.

**13-00-5-381 Interest Income \$ 400**

FY12/13 Actual:	\$ 515	FY13/14 Actual:	\$ 639
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 400
Budget to Proposed	-20.0% ▽	Projected to Proposed	0.0%

Funds are transferred from the Park Development Fund on an annual basis to pay for the planned park improvement projects for that year. The remaining money that has been received from developer park fees remains within this fund and accumulates over the years. This cash is then invested with the income recorded in this line item.

**13-00-9-888 Transfer (to) General Corporate – CIP Fund \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	(\$ 35,000)
FY14/15 Budget:	(\$ 20,000)	FY14/15 Projected:	(\$ 20,000)
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

There are no expenditures included within this budget to pay for park improvements or the completion of new park development. Rather, funds are transferred to the City's General Corporate - CIP Fund to pay for the cost of park improvements each year. However because of the limited income being generated through developer donations and the Park Development Fund's obligation to pay for bonds related to improvements at the Recreation Center, no transfer is proposed for FY15/16.

**13-00-9-889 Transfer (to) Debt Service Fund (\$ 42,700)**

FY12/13 Actual:	(\$ 45,000)	FY13/14 Actual:	(\$ 45,100)
FY14/15 Budget:	(\$ 44,300)	FY14/15 Projected:	(\$ 44,300)
Budget to Proposed	-3.6% ▽	Projected to Proposed	-3.6% ▽

In FY02/03, the City Council approved the purchase of the Woodstock Athletic Club and the conversion of this facility into a Community Recreation Center. In addition to the purchase of the land, building and existing club membership, the City Council included another \$600,000 in financing to construct a gymnasium and multi-purpose rooms. These improvements were paid using bond proceeds. It was agreed that the construction of the gymnasium and multi-purpose rooms, 40% of the bond, would be paid by Park Development Fees. The remaining portion would be paid by club memberships and user fees reported in the Recreation Center Fund so that NO TAX DOLLARS were required for the purchase, renovation or expansion of this facility.

Costs related to construction of Merryman Fields and Davis Road Soccer Complex were originally to be paid from the Park Development Fund; however, because of the significant decrease in this revenue, these expenses are currently being paid by the General Corporate – CIP Fund and Environmental Management Fund, respectively.



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# **Administrative Adjudication**

## Administrative Adjudication

The City of Woodstock's Administration Adjudication Division allows for the prompt resolution of a wide range of cases involving violations of municipal ordinances that were once heard in the McHenry County Circuit Court, allowing the Circuit Court to focus on more serious offenses. Hearings at City Hall not only expedite resolutions, but also reduce litigation expenses and are more convenient for residents and visitors who wish to contest a ticket or other citation.

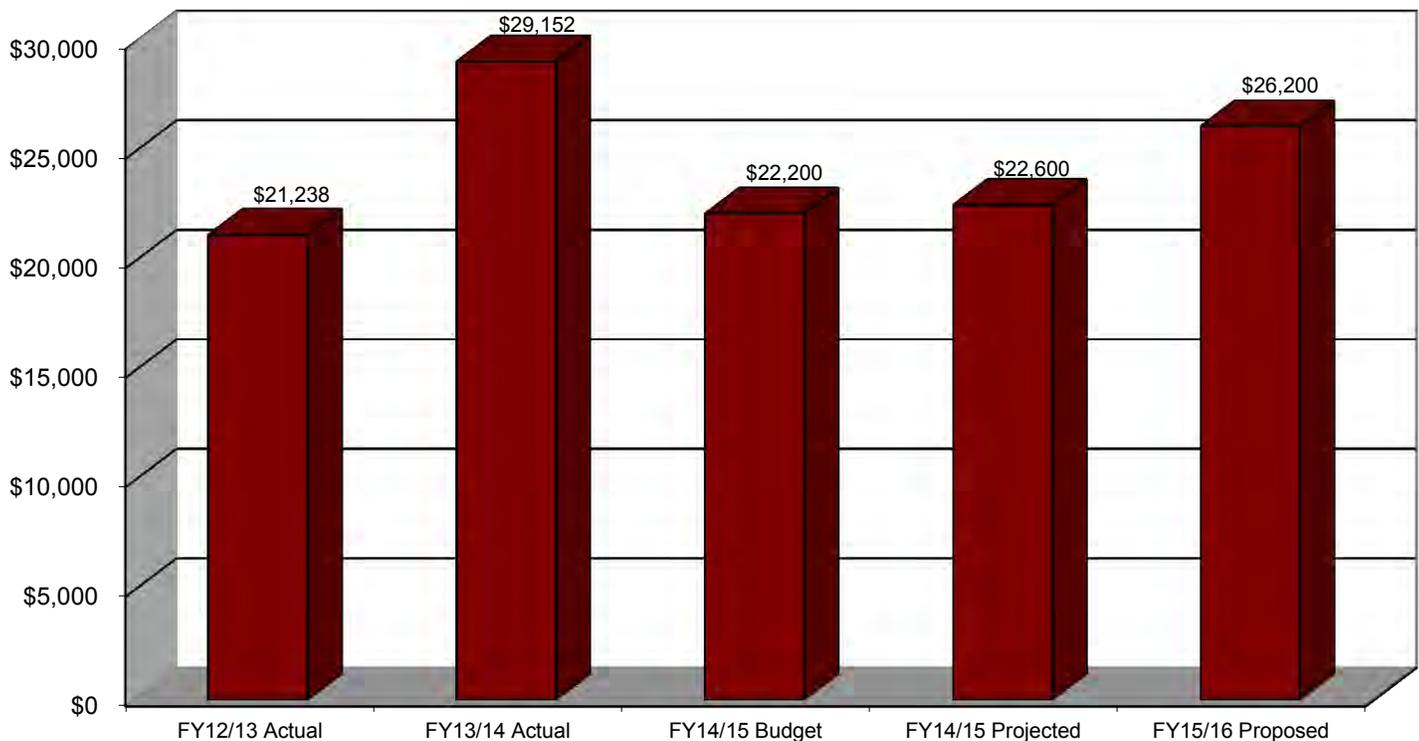


An administrative adjudication hearing is a civil, not a criminal, proceeding. Cases are punishable by fines and judgments can also include community service as well as mandatory compliance. These cases; however, cannot address matters that could result in the eventual incarceration of the violator. Under the administrative hearing system, an Administrative Law Judge – as distinct from the City or entity that issued the ticket, complaint, or notice of violation - hears cases. Administrative Law Judges, all of whom are experienced attorneys, are required to undergo state-mandated training to ensure that hearings are run in a professional, fair, and courteous manner.

### Objectives:

- Provide an alternative venue from Circuit Court to litigate issues in a professional and fair manner.
- Implement Local Debt Recovery process to secure payments from violators.

## BUDGET COMPARISON



## Administrative Adjudication Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ -	\$ -
<b>REVENUES</b>						
<b>FEES</b>						
14-00-3-321	Administrative Adjudication Fees	\$ 4,955	\$ 5,285	\$ 4,700	\$ 4,800	\$ 4,700
14-00-3-325	Processing Fees	8,728	12,326	11,000	12,000	11,000
<b>TOTAL FEES</b>		<b>\$ 13,683</b>	<b>\$ 17,611</b>	<b>\$ 15,700</b>	<b>\$ 16,800</b>	<b>\$ 15,700</b>
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<b>\$ 13,683</b>	<b>\$ 17,611</b>	<b>\$ 15,700</b>	<b>\$ 16,800</b>	<b>\$ 15,700</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
14-00-9-396	Transfer from General Corp Fund	\$ 7,555	\$ 11,541	\$ 6,500	\$ 5,800	\$ 10,500
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 7,555</b>	<b>\$ 11,541</b>	<b>\$ 6,500</b>	<b>\$ 5,800</b>	<b>\$ 10,500</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 21,238</b>	<b>\$ 29,152</b>	<b>\$ 22,200</b>	<b>\$ 22,600</b>	<b>\$ 26,200</b>
<b>EXPENSES</b>						
<b>SALARIES</b>						
14-00-3-431	Administrative Clerk	\$ 5,000	\$ 5,300	\$ 5,500	\$ 5,500	\$ 5,500
<b>TOTAL SALARIES</b>		<b>\$ 5,000</b>	<b>\$ 5,300</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>PERSONAL SERVICES</b>						
14-00-4-450	Administrative Judge	\$ 6,260	\$ 6,388	\$ 6,400	\$ 5,900	\$ 7,500
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 6,260</b>	<b>\$ 6,388</b>	<b>\$ 6,400</b>	<b>\$ 5,900</b>	<b>\$ 7,500</b>
<b>CONTRACTUAL SERVICES</b>						
14-00-5-502	Legal Services	\$ 9,525	\$ 17,308	\$ 10,000	\$ 11,000	\$ 13,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 9,525</b>	<b>\$ 17,308</b>	<b>\$ 10,000</b>	<b>\$ 11,000</b>	<b>\$ 13,000</b>
<b>COMMODITIES</b>						
14-00-6-601	Postage	\$ 386	\$ 61	\$ 200	\$ 100	\$ 100
14-00-6-606	Supplies	67	95	100	100	100
<b>TOTAL COMMODITIES</b>		<b>\$ 453</b>	<b>\$ 156</b>	<b>\$ 300</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b>TOTAL AMINISTRATIVE ADJUDICATION FUND EXPENSES</b>		<b>\$ 21,238</b>	<b>\$ 29,152</b>	<b>\$ 22,200</b>	<b>\$ 22,600</b>	<b>\$ 26,200</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance					\$ -	\$ -

## Administrative Adjudication Fund Line Item Descriptions

### 14-00-3-321 Administrative Adjudication Fees \$ 4,700

FY12/13 Actual:	\$ 4,955	FY13/14 Actual:	\$ 5,285
FY14/15 Budget:	\$ 4,700	FY14/15 Projected:	\$ 4,800
Budget to Proposed	0.0%	Projected to Proposed	-2.1% ▽

This line item accounts for the revenues (\$50/case) received for the court costs charged to violators who attend an Administrative Adjudication Hearing and are found by the Administrative Law Judge to be in violation of the City's Codes/Ordinances. Residents and/or visitors not in violation are not required to pay this fee.

### 14-00-3-325 Processing Fees \$ 11,000

FY12/13 Actual:	\$ 8,728	FY13/14 Actual:	\$ 12,326
FY14/15 Budget:	\$ 11,000	FY14/15 Projected:	\$ 12,000
Budget to Proposed	0.0%	Projected to Proposed	-8.3% ▽

This line item represents a portion of the fine revenues required to offset the costs for this program. The City previously paid these costs through fines processed by the McHenry County Circuit Clerk's Office. The City charges 25% of the fine amount to offset the corresponding costs of Administrative Adjudication. In many cases, this amount is less than the fees currently being paid. The remaining fine revenues are reported directly within the corresponding Departments of the City.

### 14-00-9-396 Transfer from General Fund \$ 10,500

FY12/13 Actual:	\$ 7,555	FY13/14 Actual:	\$ 11,541
FY14/15 Budget:	\$ 6,500	FY14/15 Projected:	\$ 5,800
Budget to Proposed	61.5% △	Projected to Proposed	81.0% △

This line item amount reflects the annual transfer from the General Fund to offset expenditures within the Administrative Adjudication Fund which could not be recovered by program revenues.

### 14-00-3-431 Administrative Clerk \$ 5,500

FY12/13 Actual:	\$ 5,000	FY13/14 Actual:	\$ 5,300
FY14/15 Budget:	\$ 5,500	FY14/15 Projected:	\$ 5,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Personnel costs for the City to administer the program are reported within this account. Currently most of these duties are being provided by the Department of Building and Zoning.

**14-00-4-450 Administrative Judge \$ 7,500**

FY12/13 Actual:	\$ 6,260	FY13/14 Actual:	\$ 6,388
FY14/15 Budget:	\$ 6,400	FY14/15 Projected:	\$ 5,900
Budget to Proposed	17.2% $\Delta$	Projected to Proposed	27.1% $\Delta$

This line item is used to pay the contracted salary of the Administrative Judge. The budget amount requested is based on a historic number of cases handled by the City.

**14-00-5-502 Legal Services \$ 13,000**

FY12/13 Actual:	\$ 9,525	FY13/14 Actual:	\$ 17,308
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 11,000
Budget to Proposed	30.0% $\Delta$	Projected to Proposed	18.2% $\Delta$

Funds in this line item are used to cover the cost of legal services provided by the City Attorney during the Administrative Adjudication proceedings. Although the amount of funds expended will vary based on the degree of enforcement activity, the amount proposed reflects the same hourly discounted rate charged by the City Attorney for other communities engaged in administrative adjudication programs.

**14-00-6-601 Postage \$ 100**

FY12/13 Actual:	\$ 386	FY13/14 Actual:	\$ 61
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 100
Budget to Proposed	-50.0% $\nabla$	Projected to Proposed	0.0%

This line item is used for postage expenses incurred by the adjudication process which includes the cost of mailing required notices and citations to Code violators and defendants.

**14-00-6-606 Supplies \$ 100**

FY12/13 Actual:	\$ 67	FY13/14 Actual:	\$ 95
FY14/15 Budget:	\$ 100	FY14/15 Projected:	\$ 100
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Expenses typically covered by this line item include materials used during the adjudication process, such as USB flash drives for recording adjudication proceedings, nameplates, paper and pens, print cartridges, labels and folders for the filing of adjudication records, as well as printer/copier and computer supplies.



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# Wireless Alarm System

## Wireless Alarm Fund

A wireless alarm system is an important aspect of public safety as it gives a direct link from a business' alarm to the Woodstock Police Department (WPD), which can greatly increase response times. Over the years, the technology utilized to monitor fire/burglar alarms has seen rapid advancements that not only improve the reliability of these alarm transmissions to the respective dispatch centers, but also reduces the respective costs for providing these services to the end users.

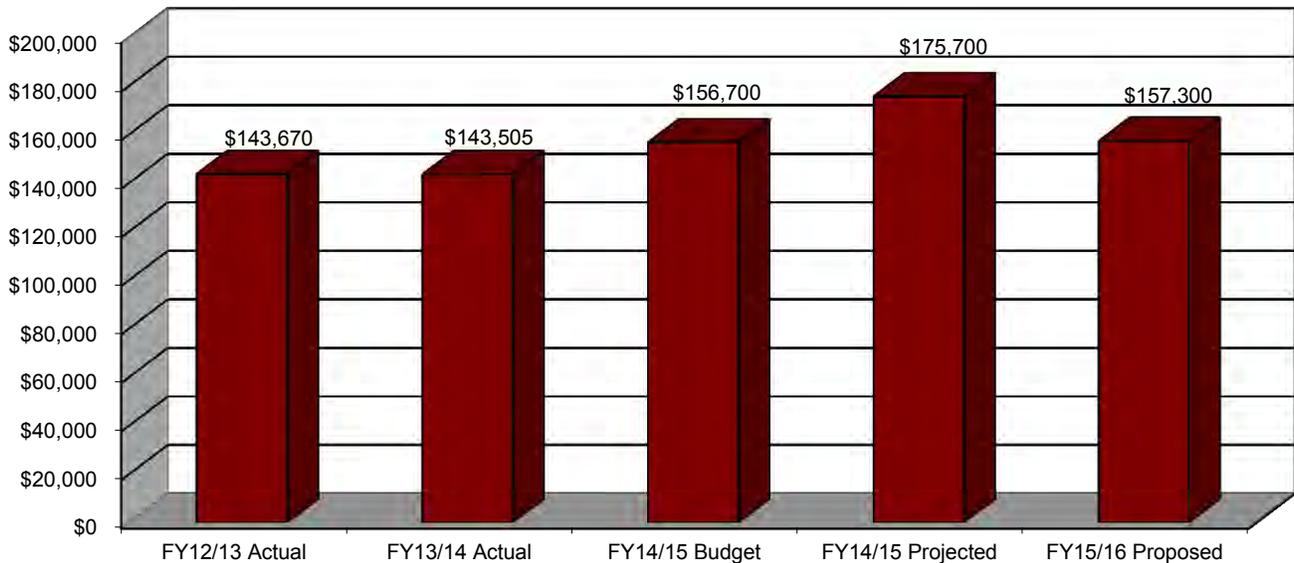


In FY09/10, the City of Woodstock decided that it was the best interest of the City and its businesses to provide the service of connecting a business to the WPD. This decision was made as it would give the City direct control over the wireless alarm system along with generating monthly savings for 99% of the City's businesses. To maintain the system, the City has entered into an intergovernmental agreement with the Woodstock Fire/Rescue District to provide many important functions including initial assessments of alarm malfunctions.

### Objectives:

- Provide a wireless alarm system in a reliable, cost-effective manner.
- Ensure there are adequate reserves for equipment replacement.

## BUDGET COMPARISON



## Wireless Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 108,500	\$ 191,200
<b>REVENUES</b>						
<b>CHARGES FOR SERVICES</b>						
15-00-3-301	Alarm Charges	\$ 270,858	\$ 255,705	\$ 260,000	\$ 256,000	\$ 256,000
15-00-3-330	Late Payment Fees	2,204	390	1,000	1,000	1,000
15-00-3-350	New Alarm Connection Fees	-	210	600	1,400	400
<b>TOTAL FEES</b>		<b>\$ 273,062</b>	<b>\$ 256,305</b>	<b>\$ 261,600</b>	<b>\$ 258,400</b>	<b>\$ 257,400</b>
<b>TOTAL REVENUES</b>		<b>\$ 273,062</b>	<b>\$ 256,305</b>	<b>\$ 261,600</b>	<b>\$ 258,400</b>	<b>\$ 257,400</b>
<b>EXPENSES</b>						
<b>SALARIES</b>						
15-00-3-407	Administrative Assistance	\$ 12,000	\$ 12,000	\$ 12,500	\$ 12,500	\$ 12,500
<b>TOTAL SALARIES</b>		<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
<b>CONTRACTUAL SERVICES</b>						
15-00-5-501	Communications	\$ 153	\$ -	\$ 6,300	\$ 5,400	\$ -
15-00-5-502	Legal Services	-	-	-	2,600	300
15-00-5-512	WFRD Administrative Fees	50,760	50,382	52,000	50,500	51,000
15-00-5-522	WPD Monitoring Fees	52,362	52,848	54,400	52,500	53,000
15-00-5-550	Service to Maintain Equipment	25,469	24,387	25,000	23,000	24,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 128,744</b>	<b>\$ 127,617</b>	<b>\$ 137,700</b>	<b>\$ 134,000</b>	<b>\$ 128,300</b>
<b>COMMODITIES</b>						
15-00-6-601	Postage	\$ 1,130	\$ 956	\$ 1,200	\$ 1,000	\$ 1,200
15-00-6-606	Supplies	108	143	300	200	300
<b>TOTAL COMMODITIES</b>		<b>\$ 1,238</b>	<b>\$ 1,099</b>	<b>\$ 1,500</b>	<b>\$ 1,200</b>	<b>\$ 1,500</b>
<b>CAPITAL OUTLAY</b>						
15-00-7-720	Equipment	\$ 1,688	\$ 2,789	\$ 5,000	\$ 28,000	\$ 15,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 1,688</b>	<b>\$ 2,789</b>	<b>\$ 5,000</b>	<b>\$ 28,000</b>	<b>\$ 15,000</b>
<b>TOTAL WIRELESS FUND EXPENSES</b>		<b>\$ 143,670</b>	<b>\$ 143,505</b>	<b>\$ 156,700</b>	<b>\$ 175,700</b>	<b>\$ 157,300</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 129,392</b>	<b>\$ 112,800</b>	<b>\$ 104,900</b>	<b>\$ 82,700</b>	<b>\$ 100,100</b>
Ending Fund Balance					\$ 191,200	\$ 291,300

## Wireless Alarm Fund Line Item Descriptions

### 15-00-3-301 Alarm Charges \$ 256,000

FY12/13 Actual:	\$ 270,858	FY13/14 Actual:	\$ 255,705
FY14/15 Budget:	\$ 260,000	FY14/15 Projected:	\$ 256,000
Budget to Proposed	-1.5% ▽	Projected to Proposed	0.0%

This line item represents the monthly user charges for monitoring the respective alarms. The FY15/16 Budget recommends maintaining user fees at the same monthly charge. The system users have not only benefitted from the initial savings, but sustained price stabilization as no increases have been imposed to these services in six consecutive years.

### 15-00-3-330 Late Payment Fees \$ 1,000

FY12/13 Actual:	\$ 2,204	FY13/14 Actual:	\$ 390
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 1,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is used to record the late payment fees that relate to this function. Customers that pay after the monthly due date are subject to a 10% late fee. The WFRD is assisting with these collections and as a last resort the alarm monitoring service may be temporarily suspended. The City may also send delinquent accounts through the Administrative Adjudication process.

### 15-00-3-350 New Alarm Connection Fees \$ 400

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 210
FY14/15 Budget:	\$ 600	FY14/15 Projected:	\$ 1,400
Budget to Proposed	-33.3% ▽	Projected to Proposed	-71.4% ▽

New developments are required to pay the costs of the subscriber unit(s), similar to the existing procedures used by the City for its water meters.

### 15-00-3-407 Administrative Assistance \$ 12,500

FY12/13 Actual:	\$12,000	FY13/14 Actual:	\$12,000
FY14/15 Budget:	\$12,500	FY14/15 Projected:	\$12,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The Finance Department provides billing and administrative support services on behalf of this function. This amount was raised in FY14/15 to compensate for the amount of work that is needed to provide this service.

**15-00-5-501 Communications****\$ 0**

FY12/13 Actual:	\$ 153	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 6,300	FY14/15 Projected:	\$ 5,400
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

The City installed a remote monitoring station at the Woodstock Fire/Rescue District to allow for daily monitoring of the wireless alarm network by District personnel, as well as serve as a potential backup location in case the dispatch center was disabled. This remote station requires the City to utilize a digital “hard-wired” landline, which is only available through AT&T and has experienced rapid price escalation over the last several years. In FY12/13 and FY13/14 this amount was paid by the Police Department. As result of the server upgrade, during FY14/15 this line will be eliminated as the City will begin using an existing high-speed internet connection.

**15-00-5-502 Legal Services****\$ 300**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 2,600
Budget to Proposed	N/A	Projected to Proposed	-88.5% ▽

Expenses related to legal review of proposed contracts and other issues related to operating the City’s Wireless Network. In FY14/15, additional legal expense was incurred to review the extension of the wireless maintenance server provider.

**15-00-5-512 Woodstock Fire/Rescue District (WFRD) Administrative Fees****\$ 51,000**

FY12/13 Actual:	\$ 50,760	FY13/14 Actual:	\$ 50,382
FY14/15 Budget:	\$ 52,000	FY14/15 Projected:	\$ 50,500
Budget to Proposed	-1.9% ▽	Projected to Proposed	1.0% △

The WFRD, working in partnership with the Woodstock Police Department, is responsible for distributing program materials, program signups and contract executions, maintenance oversight, annual fire alarm tests, initial assessments of on-site alarm malfunctions, and supervision of the contractor’s repairs. In order to offset the WFRD's costs for assisting with the administration of the wireless project, 20% of the user charges related to the fire alarms are allocated to the WFRD.

**15-00-5-522 Woodstock Police Department (WPD) Monitoring Fees****\$ 53,000**

FY12/13 Actual:	\$ 52,362	FY13/14 Actual:	\$ 52,848
FY14/15 Budget:	\$ 54,400	FY14/15 Projected:	\$ 52,500
Budget to Proposed	-2.6% ▽	Projected to Proposed	1.0% △

The Woodstock Police Department (WPD) had received \$10/alarm per quarter prior to the City providing this service to offset monitoring costs. The actual costs to provide the daily monitoring of these alarms far exceeded the revenue that was received. When the City began to offer the wireless alarm program, it was decided to continue this practice to partially offset the related costs. The WPD is also reimbursed for security alarms that are monitored by the dispatch center.

**15-00-5-550 Service to Maintain Equipment** **\$ 24,000**

FY12/13 Actual:	\$ 25,469	FY13/14 Actual:	\$ 24,387
FY14/15 Budget:	\$ 25,000	FY14/15 Projected:	\$ 23,000
Budget to Proposed	-4.0% ▽	Projected to Proposed	4.3% △

In accordance with the City's agreement with Fox Valley Fire & Safety Company, the City's maintenance cost for the alarm network is based on a monthly fee of \$6.75 per subscriber unit. In addition, the Keltron system requires an annual software maintenance fee of \$1,300.

**15-00-6-601 Postage** **\$ 1,200**

FY12/13 Actual:	\$ 1,130	FY13/14 Actual:	\$ 956
FY14/15 Budget:	\$ 1,200	FY14/15 Projected:	\$ 1,000
Budget to Proposed	0.0%	Projected to Proposed	20.0% △

This line item is used for postage expenses incurred for the mailing of monthly invoices to the commercial businesses that participate within the program.

**15-00-6-606 Supplies** **\$ 300**

FY12/13 Actual:	\$ 108	FY13/14 Actual:	\$ 143
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 200
Budget to Proposed	0.0%	Projected to Proposed	50.0% △

Expenses typically covered by this line item include materials used for the day-to-day administration of the wireless alarm program, such as paper and pens, print cartridges, labels and folders for the filing of records, as well as printer/copier and computer supplies.

**15-00-7-720 Equipment** **\$ 15,000**

FY12/13 Actual:	\$ 1,688	FY13/14 Actual:	\$ 2,789
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 28,000
Budget to Proposed	200.0% △	Projected to Proposed	-46.4% ▽

Most years this is the cost to purchase additional subscriber units for installation at new businesses. In FY14/15, additional funding was required to upgrade the wireless monitoring computer in the Woodstock Police Department as the old unit was being phased out.

In FY15/16, the City is planning on inspecting, replacing batteries, and installing tamper controls on all existing wireless alarm units.



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# **Special Recreation Fund (NISRA)**

## Special Recreation Fund (NISRA)

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The Special Recreation Fund was created in order to collect property taxes (currently approximately \$0.034175 cents/\$100 EAV) for the purpose of providing recreational activities for those individuals requiring specialized programming. A majority of these monies is transferred to the Northern Illinois Special Recreation Association (NISRA) to satisfy the contract the City has with the Association to provide specialized recreation services to our residents. Woodstock is one of thirteen agencies that form NISRA.



**NISRA**

Northern Illinois  
Special Recreation Association

NISRA plays an extremely important role in rounding out the City's recreational services and provides high quality programming. Many of these programs are held in the same facilities as our general recreation programs, enabling the NISRA participants to be active members of the Woodstock community. Additionally, NISRA staff provides the City staff with planning and staffing assistance as the City seeks to comply with ADA through transitional and inclusive programming, and by offering planning and design evaluations and idea-sharing.

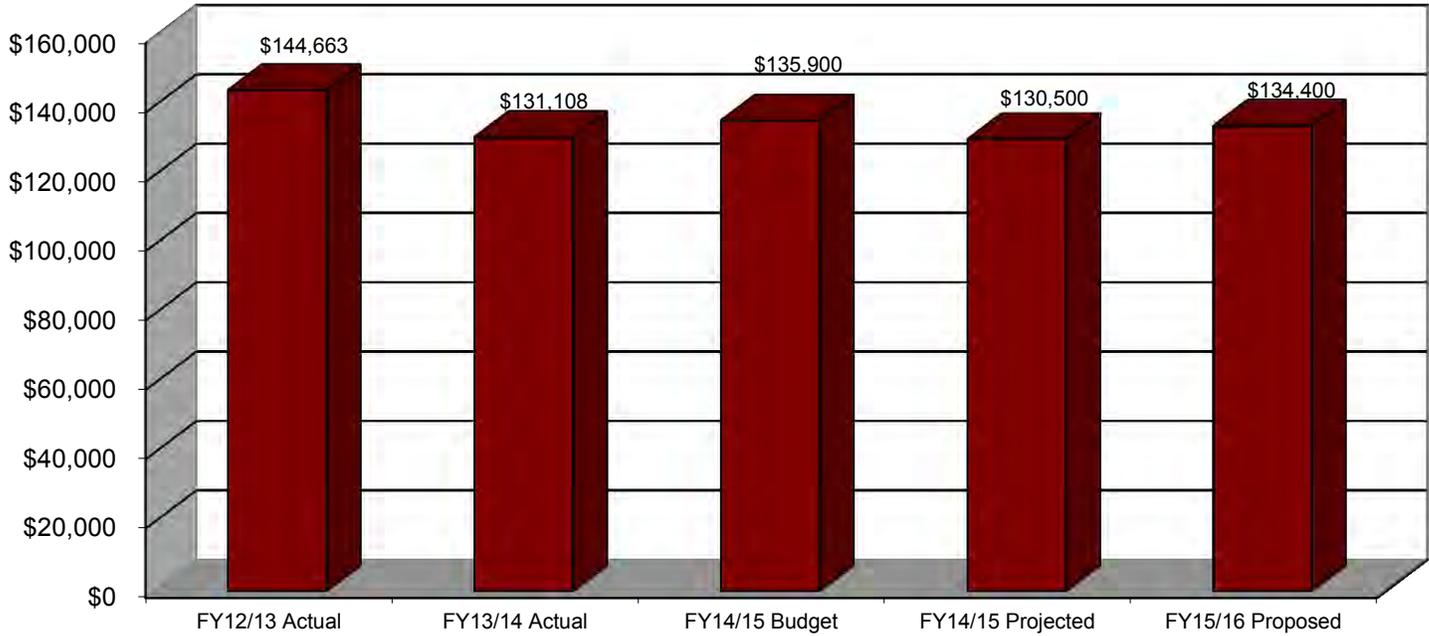
### FY14/15 Accomplishments

- NISRA's professional therapeutic recreation specialists and volunteers provided programming to approximately 200 separate Woodstock residents.
- Funded the purchase of ADA compliant fitness equipment used by NISRA participants at the Recreation Center.
- Funded training for the SEDOM students who are employed at the Recreation Center.
- Funded the annual ADA and inclusion training for full-time staff; Playground Program aides, and Aquatic Center staff.
- Funded one-to-one inclusion assistance for those with special needs who requested to participate in Recreation Department programs as required by ADA.

### FY15/16 Goals and Objectives

- The City will remain a member of NISRA to provide indoor and outdoor recreation programs at the Recreation Center, Aquatic Center, and Emricson Park for Woodstock residents with disabilities and for at risk youth.

## BUDGET COMPARISON



### Special Recreation Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 66,300	\$ 66,300
<b>REVENUES</b>						
<b>TAXES</b>						
16-00-1-311	Property Taxes	\$ 145,653	\$ 146,562	\$ 148,700	\$ 148,500	\$ 135,900
	<b>TOTAL TAXES</b>	\$ 145,653	\$ 146,562	\$ 148,700	\$ 148,500	\$ 135,900
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		\$ 145,653	\$ 146,562	\$ 148,700	\$ 148,500	\$ 135,900
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
16-00-9-401	Transfer to General Corp Fund	\$ (17,000)	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (18,000)
	<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>	\$ (17,000)	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (18,000)
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		\$ 128,653	\$ 128,562	\$ 130,700	\$ 130,500	\$ 117,900

**Special Recreation Fund (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>EXPENSES</b>						
<b>PERSONAL SERVICES</b>						
16-00-4-452	Administration & Training	\$ 10,244	\$ 10,369	\$ 12,000	\$ 8,900	\$ 10,500
	<b>TOTAL PERSONAL SERVICES</b>	\$ 10,244	\$ 10,369	\$ 12,000	\$ 8,900	\$ 10,500
<b>CONTRACTUAL SERVICES</b>						
16-00-5-536	Rec Supplement to Newsletter	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
16-00-5-544	Building Rental	5,000	6,000	6,000	6,000	6,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>CAPITAL OUTLAY</b>						
16-00-7-720	Equipment	\$ 15,279	\$ 11,864	\$ 15,000	\$ 12,700	\$ 15,000
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 15,279	\$ 11,864	\$ 15,000	\$ 12,700	\$ 15,000
<b>OTHER</b>						
16-00-8-870	NISRA Contract	\$ 108,140	\$ 96,875	\$ 96,900	\$ 96,900	\$ 96,900
	<b>TOTAL OTHER</b>	\$ 108,140	\$ 96,875	\$ 96,900	\$ 96,900	\$ 96,900
<b>TOTAL SPECIAL RECREATION FUND EXPENSES</b>		\$ 144,663	\$ 131,108	\$ 135,900	\$ 130,500	\$ 134,400
<b>NET INCREASE (DECREASE)</b>		\$ (16,010)	\$ (2,546)	\$ (5,200)	\$ -	\$ (16,500)
<b>Ending Fund Balance</b>					\$ 66,300	\$ 49,800

**NISRA Line Item Descriptions**

**16-00-1-311 Property Tax \$ 135,900**

FY12/13 Actual:	\$ 145,653	FY13/14 Actual:	\$ 145,562
FY14/15 Budget:	\$ 148,700	FY14/15 Projected:	\$ 148,500
Budget to Proposed	-8.6% ▽	Projected to Proposed	-8.5% ▽

A maximum of four cents per \$100 EAV can be levied to fund special recreation programs. Woodstock’s current tax levy rate is approximately \$0.0175 cents per \$100 EAV.

**16-00-9-401 Transfer to General Corp Fund (\$ 18,000)**

FY12/13 Actual:	(\$ 17,000)	FY13/14 Actual:	(\$ 18,000)
FY14/15 Budget:	(\$ 18,000)	FY14/15 Projected:	(\$ 18,000)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

To compensate for the time the City’s Recreation Director spends on NISRA activities, such as attending Board of Directors’ meetings, committee meetings, and recognition functions, a portion of his salary is charged to the Special Recreation Fund. The Recreation Director currently serves on the Finance and Strategic Planning Committees.

**16-00-4-452 Administration & Training** **\$ 10,500**

FY12/13 Actual:	\$ 10,244	FY13/14 Actual:	\$ 10,369
FY14/15 Budget:	\$ 12,000	FY14/15 Projected:	\$ 8,900
Budget to Proposed	-12.5% ▽	Projected to Proposed	18.0% △

This line item represents charges to the Special Recreation Fund for expenses related to training for the SEDOM students who are employed at the Rec Center; the Director's cost of traveling to NISRA meetings; for the annual ADA and inclusion training for full-time staff, Playground Program aides, and Aquatic Center personnel; and one-to-one inclusion assistance as required by ADA.

**16-00-5-536 Rec Supplement to Newsletter** **\$ 6,000**

FY12/13 Actual:	\$ 6,000	FY13/14 Actual:	\$ 6,000
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item represents charges to the Special Recreation Fund for expenses related to publicizing NISRA programs in the City Scene.

**1616-00-5-544 Building Rental** **\$ 6,000**

FY12/13 Actual:	\$ 5,000	FY13/14 Actual:	\$ 6,000
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item reflects charges to the Special Recreation Fund for expenses related to the use of the Aquatic Center and the Recreation Center.

**16-00-7-720 Equipment** **\$ 15,000**

FY12/13 Actual:	\$ 15,279	FY13/14 Actual:	\$ 11,864
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 12,700
Budget to Proposed	0.0%	Projected to Proposed	18.1% △

This line item reflects charges for a portion of the purchase and maintenance of the Recreation Center's fitness equipment to compensate for use by NISRA participants, Threshold residents, and other users with special needs.

**16-00-8-870 NISRA Contract** **\$ 96,900**

FY12/13 Actual:	\$ 108,140	FY13/14 Actual:	\$ 96,875
FY14/15 Budget:	\$ 96,900	FY14/15 Projected:	\$ 96,900
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item reflects payment to NISRA to satisfy the contract the City has with the Association to provide specialized recreation services to our residents.



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# **Liability Insurance Fund**

## Liability Insurance Fund

The Liability Insurance Fund provides for all of the insurance needs of the City of Woodstock, exclusive of employee health and life insurance. Since 1987, the City of Woodstock has obtained this coverage via its founding membership in the McHenry County Municipal Risk Management Association (MCMRMA). MCMRMA is currently comprised of the following units of local government: City of Woodstock, City of McHenry, Village of Algonquin, Village of Fox River Grove, Village of Spring Grove, Village of Island Lake, and Woodstock Fire/Rescue Protection District.

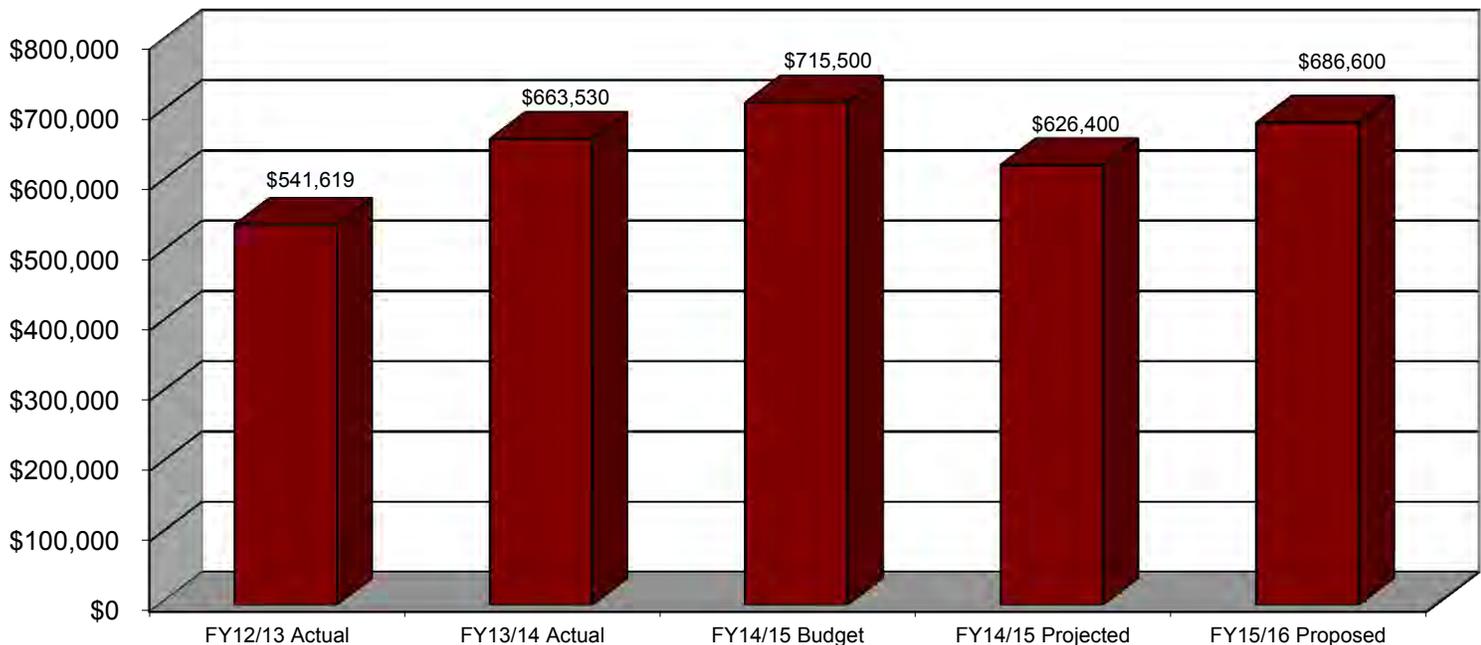


MCMRMA is a self-funded program, pooling various risks with the entities previously mentioned. Premiums are assessed based on a variety of factors that indicate the level of risk being transferred to the pool such as number of employees and vehicles, total payroll, value of properties, and past loss experience. MCMRMA also provides training programs to its members as a mechanism to reduce future claims.

### Objectives:

- To account for costs related to providing liability and workers' compensation insurance coverage for the City of Woodstock.
- Reduce claims through risk management programs such as employee training provided by MCMRMA.
- To maintain a reserve, currently established at \$1,000,000, to cover unforeseen major claims.

### BUDGET COMPARISON



## Liability Insurance Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 1,508,600	\$ 1,708,800
<b>REVENUES</b>						
<b>TAXES</b>						
21-00-1-311	Property Tax	\$ 685,947	\$ 687,922	\$ 693,200	\$ 691,900	\$ 584,400
	<b>TOTAL TAXES</b>	<b>\$ 685,947</b>	<b>\$ 687,922</b>	<b>\$ 693,200</b>	<b>\$ 691,900</b>	<b>\$ 584,400</b>
<b>OTHER</b>						
21-00-5-381	Interest Income	\$ 6,836	\$ 7,555	\$ 6,100	\$ 6,700	\$ 6,000
21-00-5-383	Deductible Reimbursements	-	-	-	3,000	-
	<b>TOTAL OTHER</b>	<b>\$ 6,836</b>	<b>\$ 7,555</b>	<b>\$ 6,100</b>	<b>\$ 9,700</b>	<b>\$ 6,000</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 692,783</b>	<b>\$ 695,477</b>	<b>\$ 699,300</b>	<b>\$ 701,600</b>	<b>\$ 590,400</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
21-00-9-308	Transfer from Library Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
21-00-9-360	Transfer from Water/Sewer Fund	100,000	100,000	100,000	100,000	100,000
	<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>	<b>\$ 125,000</b>				
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 817,783</b>	<b>\$ 820,477</b>	<b>\$ 824,300</b>	<b>\$ 826,600</b>	<b>\$ 715,400</b>
<b>EXPENSES</b>						
<b>PERSONAL SERVICES</b>						
21-00-4-456	Unemployment Compensation	\$ 7,137	\$ 6,884	\$ 25,000	\$ -	\$ 100,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 7,137</b>	<b>\$ 6,884</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>CONTRACTUAL SERVICES</b>						
21-00-5-502	Legal Expenses	\$ 11,701	\$ 9,365	\$ 25,000	\$ -	\$ -
21-00-5-503	Professional Services	-	95	1,000	-	-
21-00-5-531	Insurance Premiums	253,199	320,758	157,500	148,800	163,600
21-00-5-532	Workers' Compensation Premiums	253,199	321,817	500,000	472,000	518,000
21-00-5-533	Deductible Expenses	10,102	4,611	6,000	4,000	5,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 528,201</b>	<b>\$ 656,646</b>	<b>\$ 689,500</b>	<b>\$ 624,800</b>	<b>\$ 686,600</b>
<b>COMMODITIES</b>						
21-00-6-606	Supplies	\$ 6,281	\$ -	\$ 1,000	\$ 1,600	\$ -
	<b>TOTAL COMMODITIES</b>	<b>\$ 6,281</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,600</b>	<b>\$ -</b>
<b>TOTAL LIABILITY INSURANCE FUND EXPENSES</b>		<b>\$ 541,619</b>	<b>\$ 663,530</b>	<b>\$ 715,500</b>	<b>\$ 626,400</b>	<b>\$ 786,600</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 276,164</b>	<b>\$ 156,947</b>	<b>\$ 108,800</b>	<b>\$ 200,200</b>	<b>\$ (71,200)</b>
Ending Fund Balance					\$ 1,708,800	\$ 1,637,600

## Liability Insurance Fund Line Item Descriptions

### 21-00-1-311 Property Tax \$ 548,400

FY12/13 Actual:	\$ 685,947	FY13/14 Actual:	\$ 687,922
FY14/15 Budget:	\$ 693,200	FY14/15 Projected:	\$ 691,900
Budget to Proposed	-15.7% ▼	Projected to Proposed	-15.5% ▼

The City's liability Insurance property tax levy is recorded in this line item. This levy is intended to cover all expenses related to providing liability and Workers' compensation insurance to the City.

### 21-00-5-381 Interest Income \$ 6,000

FY12/13 Actual:	\$ 6,836	FY13/14 Actual:	\$ 7,555
FY14/15 Budget:	\$ 6,100	FY14/15 Projected:	\$ 6,700
Budget to Proposed	-1.6% ▼	Projected to Proposed	-10.4% ▼

The City maintains significant reserves for future unforeseen claims. These funds are invested according to the City's investment policy with interest being recorded in this line item.

### 21-00-5-383 Deductible Reimbursements \$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 3,000
Budget to Proposed	N/A	Projected to Proposed	-100.0% ▼

The deductibles that the City pays in property and vehicle damage claims that are later recovered via subrogation efforts are recorded in this line item. As the recoveries are often made in subsequent fiscal years, this line item is necessary.

### 21-00-9-308 Transfer From Library Fund \$ 25,000

FY12/13 Actual:	\$ 25,000	FY13/14 Actual:	\$ 25,000
FY14/15 Budget:	\$ 25,000	FY14/15 Projected:	\$ 25,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The City transfers funds from the Library Fund to compensate for costs associated with providing liability and workers' compensation insurance.

### 21-00-9-360 Transfer From Water/Sewer Fund \$ 100,000

FY12/13 Actual:	\$ 100,000	FY13/14 Actual:	\$ 100,000
FY14/15 Budget:	\$ 100,000	FY14/15 Projected:	\$ 100,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Since the Water/Sewer Fund is an Enterprise Fund and pays all costs associated with operating, a transfer is made for the estimated cost of providing liability and workers' compensation insurance.

**21-00-4-456 Unemployment Compensation \$ 100,000**

FY12/13 Actual:	\$ 7,137	FY13/14 Actual:	\$ 6,884
FY14/15 Budget:	\$ 25,000	FY14/15 Projected:	\$ 0
Budget to Proposed	300.0% <span style="color: red;">△</span>	Projected to Proposed	N/A

The State of Illinois provides unemployment compensation to terminated City employees who meet certain eligibility criteria. The City is responsible to reimburse the State for these benefits. An additional amount has been included in FY15/16 should layoffs become necessary as a result of State-shared revenue cuts proposed by Governor Rauner within his budget address.

**21-00-5-502 Legal Expenses \$ 0**

FY12/13 Actual:	\$ 11,701	FY13/14 Actual:	\$ 9,365
FY14/15 Budget:	\$ 25,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% <span style="color: green;">▽</span>	Projected to Proposed	N/A

Legal costs for non-MCMRMA cases brought against the City were expensed in this line item. MCMRMA pays the legal costs for cases in which it is involved. In the future such expenses will be reported in the respective departments within which they occur.

**21-00-5-503 Professional Services \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 95
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% <span style="color: green;">▽</span>	Projected to Proposed	N/A

This line item was originally designated for CDL random drug screens with the thought that this practice would decrease the liability and workers compensation expenses, but is no longer used in this manner. In the future all drug screens will be expensed under the HR budget.

**21-00-5-531 Insurance Premiums \$ 163,600**

FY12/13 Actual:	\$ 253,199	FY13/14 Actual:	\$ 320,758
FY14/15 Budget:	\$ 157,500	FY14/15 Projected:	\$ 148,800
Budget to Proposed	3.9% <span style="color: red;">△</span>	Projected to Proposed	9.9% <span style="color: red;">△</span>

MCMRMA provides the liability insurance for the City through a risk pool comprised of five other McHenry County entities. Contributions for liability insurance, based on a formula contained in the bylaws of MCMRMA, are expensed from this line item. Prior to FY14/15, the City split these contributions 50/50 with the workers' compensation premium; however starting in FY14/15, these costs are expensed based on the actual cost to provide each insurance component.

**21-00-5-532 Workers' Compensation Premiums \$ 518,000**

FY12/13 Actual:	\$ 253,199	FY13/14 Actual:	\$ 321,817
FY14/15 Budget:	\$ 500,000	FY14/15 Projected:	\$ 472,000
Budget to Proposed	3.6% <span style="color: red;">△</span>	Projected to Proposed	9.7% <span style="color: red;">△</span>

MCMRMA provides workers' compensation insurance for the City through a risk pool comprised of five other McHenry County entities. Contributions for workers' compensation insurance, based on a formula contained in the bylaws of MCMRMA, are expensed from this line item. Prior to FY14/15, the City split these contributions 50/50 with the liability insurance premium; however starting in FY14/15, these costs are expensed based on the actual cost to provide each insurance component.

**21-00-5-533 Deductible Expenses \$ 5,000**

FY12/13 Actual:	\$ 10,102	FY13/14 Actual:	\$ 4,611
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	-16.7% <span style="color: green;">▽</span>	Projected to Proposed	25.0% <span style="color: red;">△</span>

The City's insurance with MCMRMA contains a deductible that must be met whenever a claim is filed. Expenses related to paying this deductible are expensed in this line item.

**21-00-6-606 Supplies \$ 0**

FY12/13 Actual:	\$ 6,281	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 1,600
Budget to Proposed	-100.0% <span style="color: green;">▽</span>	Projected to Proposed	-100.0% <span style="color: green;">▽</span>

Costs related to purchasing and maintaining the City's Automatic External Defibrillators (AEDs) are paid from this line item as they serve as a risk management tool to reduce future liability and workers' compensation claims. Starting in FY15/16, these expenses will be expensed from the Human Resource Department's budget since they are responsible for maintaining the equipment.



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# Paratransit

## Paratransit Fund

The Paratransit budget accounts for all costs associated with the City's funding of paratransit (i.e. dial-a-ride) services provided to Woodstock residents. Paratransit service is the general term for a "demand-response" service in which a passenger must reserve a ride in advance. Unlike fixed-route service, in which buses travel the same route in a regular pattern and pick up any waiting passengers, paratransit vehicles make only pre-arranged trips for riders who utilize the service.



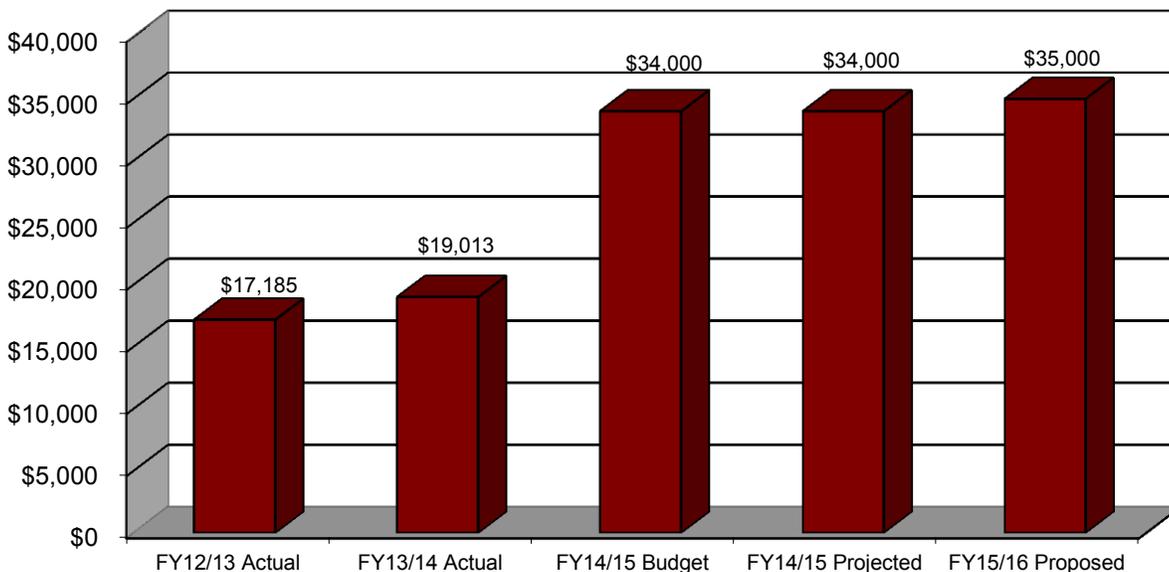
### FY14/15 Accomplishments

- Continued intergovernmental partnership with the County of McHenry, the City of Crystal Lake, and the City of McHenry to provide the consolidated dial-a-ride (a.k.a. MCRide) transit service to our residents.
- Expanded the intergovernmental partnership with the addition of the Village of Lakewood, thereby expanding the available service area to our residents.
- Supported McHenry County's efforts to secure Section 5310 and Senior Services Grant funding.

### FY15/16 Goals and Objectives

- Support and expand the intergovernmental partnership in order to provide cost effective dial-a-ride transit service to our residents.
- Expand the intergovernmental partnership with the addition of the Cities of Harvard and Marengo, and the Villages of Huntley, Johnsburg, and Ringwood, thereby expanding the available service area to our residents.
- Support McHenry County's efforts to secure grant funding in order to minimize the cost to provide this public transit service.

## BUDGET COMPARISON



**Paratransit Fund**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ -	\$ -
<b>REVENUES</b>						
<b>SALES OF GOODS AND SERVICES</b>						
26-00-3-368	Fares	\$ 1,040	\$ 200	\$ 200	\$ 100	\$ 200
	TOTAL TAXES	\$ 1,040	\$ 200	\$ 200	\$ 100	\$ 200
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<u>\$ 1,040</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 100</u>	<u>\$ 200</u>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
26-00-9-392	Transfer from General Corporate Fund	\$ 16,145	\$ 18,813	\$ 33,800	\$ 33,900	\$ 34,800
	TOTAL TRANSFERS (TO)/FROM OTHER FUNDS	\$ 16,145	\$ 18,813	\$ 33,800	\$ 33,900	\$ 34,800
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<u>\$ 17,185</u>	<u>\$ 19,013</u>	<u>\$ 34,000</u>	<u>\$ 34,000</u>	<u>\$ 35,000</u>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
26-00-5-503	Supplemental Payment	\$ 17,185	\$ 19,013	\$ 34,000	\$ 34,000	\$ 35,000
	TOTAL CONTRACTUAL SERVICES	\$ 17,185	\$ 19,013	\$ 34,000	\$ 34,000	\$ 35,000
<b>TOTAL PARATRANSIT FUND EXPENSES</b>		<u>\$ 17,185</u>	<u>\$ 19,013</u>	<u>\$ 34,000</u>	<u>\$ 34,000</u>	<u>\$ 35,000</u>
<b>NET INCREASE (DECREASE)</b>		\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance					\$ -	\$ -

**Paratransit Fund Line Item Descriptions**

**26-00-3-368 Fares \$ 200**

FY12/13 Actual:	\$ 1,040	FY13/14 Actual:	\$ 200
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 100
Budget to Proposed	0.0%	Projected to Proposed	100.0% <span style="color: green;">△</span>

This accounts for the income generated from the sale of prepaid dial-a-ride transit fares.

**26-00-9-392 Transfer from General Corporate Fund \$ 34,800**

FY12/13 Actual:	\$ 16,145	FY13/14 Actual:	\$ 18,813
FY14/15 Budget:	\$ 33,800	FY14/15 Projected:	\$ 33,900
Budget to Proposed	3.0% <span style="color: green;">△</span>	Projected to Proposed	2.7% <span style="color: green;">△</span>

This is the amount of the anticipated transfer that will be needed in order to subsidize the Paratransit Fund. This transfer represents the difference between revenues generated and the corresponding expenditures required to provide the community

with dial-a-ride transit services.

<b>26-00-5-503 Supplemental Payment</b>		<b>\$ 35,000</b>	
FY12/13 Actual:	\$ 17,185	FY13/14 Actual:	\$ 19,013
FY14/15 Budget:	\$ 34,000	FY14/15 Projected:	\$ 34,000
Budget to Proposed	2.9% $\Delta$	Projected to Proposed	2.9% $\Delta$

This provides for payment to McHenry County for the consolidated dial-a-ride transit service (a.k.a. MCRide). McHenry County oversees the MCRide program and contracts with Pace Suburban Bus to provide the dial-a-ride transit service.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Debt Service

## Debt Service

The Debt Service Fund provides for the annual principal and interest obligations of certain bonds that have been issued by the City. Library, TIF and Water and Sewer Debt, however, are the exception and are paid directly from the Library Debt Service Fund, Tax Increment Financing Fund and the Water and Sewer Fund respectively. The Finance Department is responsible for administrating all of the City's debt and includes the recording and reporting of all debt-related transaction. As of May 20, 2014, the City of Woodstock's credit rating by Standard and Poor's (S&P) was upgraded from "AA-" to "AA" to reflect the City's strong financial position.

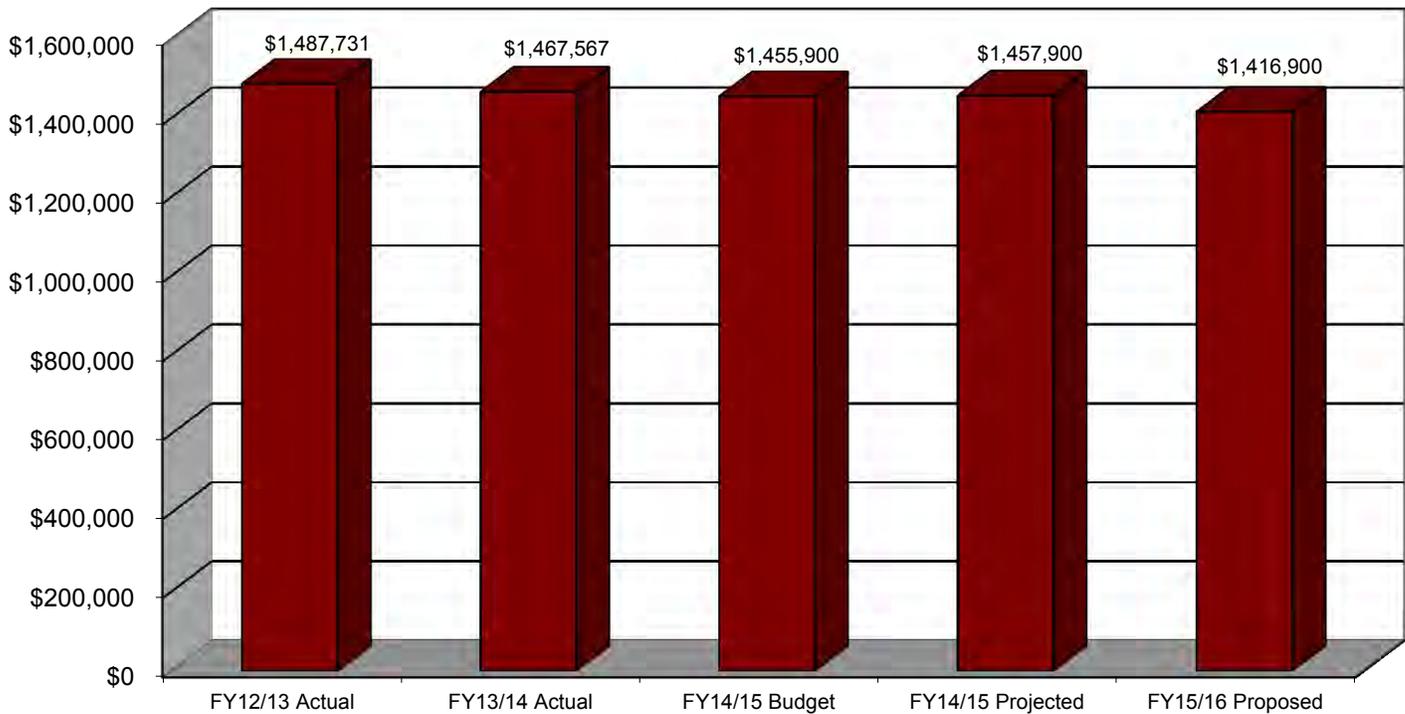


A further analysis of the City's debt can be found in Addendum B.

### Objectives

- Account for and manage all of the City's debt in an efficient and cost-effective manner.
- Ensure compliance with all bond covenants along with insuring the City does not exceed the Illinois Statutory debt limit, which is 8.625% of equalized assessed value (EAV).

## BUDGET COMPARISON



## Debt Service Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ -	\$ -
<b>REVENUES</b>						
<b>TAXES</b>						
30-00-1-311	Property Tax	\$ 343,168	\$ 339,783	\$ 334,100	\$ 333,500	\$ 330,800
<b>TOTAL TAXES</b>		<b>\$ 343,168</b>	<b>\$ 339,783</b>	<b>\$ 334,100</b>	<b>\$ 333,500</b>	<b>\$ 330,800</b>
<b>OTHER</b>						
30-00-5-380	Opera House Surcharge	\$ 52,314	\$ 53,969	\$ 54,500	\$ 56,000	\$ 58,000
30-00-5-381	Interest Income	49	113	100	100	100
30-00-5-390	Fundraising-Opera House	20,000	10,000	20,000	10,000	-
30-00-5-391	Refunding Proceeds	-	(2,648)	-	2,800	-
<b>TOTAL OTHER</b>		<b>\$ 72,363</b>	<b>\$ 61,434</b>	<b>\$ 74,600</b>	<b>\$ 68,900</b>	<b>\$ 58,100</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 415,531</b>	<b>\$ 401,217</b>	<b>\$ 408,700</b>	<b>\$ 402,400</b>	<b>\$ 388,900</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
30-00-9-390	Transfer from General Corporate Fund	\$ 190,590	\$ 148,137	\$ 159,900	\$ 168,200	\$ 176,500
30-00-9-391	Transfer from General Corporate - CIP Fund	570,600	567,100	558,700	558,700	546,700
30-00-9-392	Transfer from Recreation Center Fund	67,500	67,700	66,500	66,500	64,000
30-00-9-393	Transfer from Park Development Fund	45,000	45,100	44,300	44,300	42,700
30-00-9-394	Transfer from Environmental Management Fund	219,100	218,900	217,800	217,800	198,100
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 1,092,790</b>	<b>\$ 1,046,937</b>	<b>\$ 1,047,200</b>	<b>\$ 1,055,500</b>	<b>\$ 1,028,000</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 1,508,321</b>	<b>\$ 1,448,154</b>	<b>\$ 1,455,900</b>	<b>\$ 1,457,900</b>	<b>\$ 1,416,900</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
30-00-5-516	Agent Expenses	\$ 1,359	\$ 1,487	\$ 1,500	\$ 1,500	\$ 1,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 1,359</b>	<b>\$ 1,487</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>INTEREST EXPENSE</b>						
30-00-8-933	Aquatic Center GO-2013A	\$ 83,998	\$ 53,530	\$ 54,200	\$ 54,200	\$ 45,800
30-00-8-934	Aquatic Center AR-2010A	7,899	7,791	6,800	6,800	6,600
30-00-8-935	Police Facility AR-2013B	85,780	54,641	55,200	55,200	46,700
30-00-8-936	Opera House AR-2010A	25,585	23,767	22,600	22,600	20,000
30-00-8-937	Recreation Center AR-2003/2014	43,485	40,726	37,800	37,800	26,400
30-00-8-938	Lake Avenue AR-2005B/2014	26,870	25,281	23,500	23,500	15,200
30-00-8-939	McConnell Rd AR-2005B/2014	29,362	27,723	25,800	25,800	16,900
30-00-8-940	David Rd Soccer AR-2005B/2014	89,050	83,852	77,800	77,800	49,000
30-00-8-941	Merryman Fields AR-2005B/2014	60,343	56,769	52,700	52,700	33,800
<b>TOTAL INTEREST EXPENSE</b>		<b>\$ 452,372</b>	<b>\$ 374,080</b>	<b>\$ 356,400</b>	<b>\$ 356,400</b>	<b>\$ 260,400</b>
<b>OTHER (PRINCIPAL)</b>						
30-00-8-911	Aquatic Center AR-2010A	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,800
30-00-8-912	Police Facility AR-2013B	265,000	290,000	285,000	285,000	295,000
30-00-8-913	Aquatic Center GO-2013A	260,000	285,000	280,000	280,000	285,000
30-00-8-914	Opera House AR-2010A	100,000	100,000	105,000	105,000	109,200
30-00-8-915	Recreation Center AR-2003/2014	69,000	72,000	73,000	75,000	80,300
30-00-8-916	Lake Avenue AR-2005B/2014	40,000	40,000	40,000	40,000	46,300
30-00-8-917	McConnell Rd AR-2005B/2014	40,000	45,000	45,000	45,000	51,400
30-00-8-918	David Rd Soccer AR-2005B/2014	130,000	135,000	140,000	140,000	149,100
30-00-8-919	Merryman Fields AR-2005B/2014	90,000	90,000	95,000	95,000	102,900
<b>TOTAL OTHER (PRINCIPAL)</b>		<b>\$ 1,034,000</b>	<b>\$ 1,092,000</b>	<b>\$ 1,098,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,155,000</b>
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>		<b>\$ 1,487,731</b>	<b>\$ 1,467,567</b>	<b>\$ 1,455,900</b>	<b>\$ 1,457,900</b>	<b>\$ 1,416,900</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 20,590</b>	<b>\$ (19,413)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance					\$ -	\$ -

## Debt Service Line Item Descriptions

### 30-00-1-311 Property Tax \$ 330,800

FY12/13 Actual:	\$ 343,168	FY13/14 Actual:	\$ 339,783
FY14/15 Budget:	\$ 334,100	FY14/15 Projected:	\$ 333,500
Budget to Proposed	-1.0% ▽	Projected to Proposed	-0.8% ▽

A referendum was passed by citizens of Woodstock to institute a separate property tax to pay the debt related to construction of the Woodstock Aquatic Center. The tax levied each year is exactly equal to the upcoming debt.

### 30-00-5-380 Opera House Surcharge \$ 58,000

FY12/13 Actual:	\$ 52,314	FY13/14 Actual:	\$ 53,969
FY14/15 Budget:	\$ 54,500	FY14/15 Projected:	\$ 56,000
Budget to Proposed	6.4% △	Projected to Proposed	3.6% △

This account includes the revenues received from the \$3 surcharge collected from Opera House ticket sales, which is intended to help pay debt related to the Opera House Annex.

### 30-00-5-381 Interest Income \$ 100

FY12/13 Actual:	\$ 49	FY13/14 Actual:	\$ 113
FY14/15 Budget:	\$ 100	FY14/15 Projected:	\$ 100
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is used to record the interest received on Debt Service Fund investments held throughout the year. The City has been able to generate a small amount of interest for this fund based on the collection of property taxes in the beginning of the fiscal year that are invested until all payments are completed the following January.

### 30-00-5-390 Fundraising – Opera House \$ 0

FY12/13 Actual:	\$ 20,000	FY13/14 Actual:	\$ 10,000
FY14/15 Budget:	\$ 20,000	FY14/15 Projected:	\$ 10,000
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

This account includes the proceeds received by the City from fundraising efforts conducted by the Fine Arts Association and the Friends of the Opera House. These donations are intended to be used to help pay for the debt issued in relation to the Opera House Annex. Beginning in FY15/16, donations received from the Friends of the Opera House will be recorded in the Performing Arts Budget and will be used to pay for new capital improvement projects.

### 30-00-5-391 Refunding Proceeds \$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	(\$ 2,648)
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 2,800
Budget to Proposed	N/A	Projected to Proposed	-100.0% ▽

From time to time the City will refund a series of bonds in order to capitalize on lower interest rates. As part of the refunding there is often a small amount that is paid or taken from the City. This results from not having final refunding costs until after the bonds have already been sold.

**30-00-9-390 Transfer from General Corporate Fund** **\$ 176,500**

FY12/13 Actual:	\$ 190,590	FY13/14 Actual:	\$ 148,137
FY14/15 Budget:	\$ 159,900	FY14/15 Projected:	\$ 168,200
Budget to Proposed	10.4% <span style="color: green;">△</span>	Projected to Proposed	4.9% <span style="color: green;">△</span>

The City of Woodstock has a number of debt issues where alternative revenue has been pledged and is intended to be used to repay debt. In addition, The Opera House Annex Construction debt originally was to be paid using only donations and the Opera House Surcharge. However, this revenue has been insufficient and the General Fund has provided for the difference. In addition, in FY15/16 in order to stimulate donations in the future, donations will be used for future capital improvements for the Opera House and will be recorded in the Performing Arts Fund. The General Fund also transfers an amount to pay for the fiscal agent expenses. A schedule below identifies these sources.

Original Debt Use	Revenue Source	Debt Series	Total
Aquatic Center	Sales Tax	2010A	\$ 42,400
Lake Avenue	Sales Tax	2005B	\$ 61,500
Opera House	Sales Tax	2010A	\$ 71,200
Fiscal Agent Fees	General Funds	N/A	\$ 1,400

**30-00-9-391 Transfer from General Corporate – CIP Fund** **\$ 546,700**

FY12/13 Actual:	\$ 570,600	FY13/14 Actual:	\$ 567,100
FY14/15 Budget:	\$ 558,700	FY14/15 Projected:	\$ 558,700
Budget to Proposed	-2.1% <span style="color: red;">▽</span>	Projected to Proposed	-2.1% <span style="color: red;">▽</span>

The City of Woodstock has a number of debt issues where alternative revenue has been pledged, which is recorded in the General Corporate – CIP Fund. It should be noted that Merryman Fields was to be paid entirely from park impact fees; however due to the housing downturn, Telecommunication tax has been utilized to compensate for the shortfall. The schedule below identifies these transfers.

Original Debt Use	Revenue Source	Debt Series	Total
Police Station	Impact Fees-Police & Telecom Tax	2013B	\$ 341,700
McConnell Rd	Telecom Tax	2014	\$ 68,300
Merryman Fields	Telecom Tax	2014	\$ 136,700

**30-00-9-392 Transfer from Recreation Center Fund** **\$ 64,000**

FY12/13 Actual:	\$ 67,500	FY13/14 Actual:	\$ 67,700
FY14/15 Budget:	\$ 66,500	FY14/15 Projected:	\$ 66,500
Budget to Proposed	-3.8% <span style="color: red;">▽</span>	Projected to Proposed	-3.8% <span style="color: red;">▽</span>

This City issued \$1.5 million in 2003 Debt Certificates to provide funding for the purchase, renovation, and expansion of the Community Recreation Center. 60% of this loan amount was attributed to the acquisition and renovation of the Recreation Center and is repaid using only membership revenues.

**30-00-9-393 Transfer from Park Development Fund \$ 42,700**

FY12/13 Actual:	\$ 45,000	FY13/14 Actual:	\$ 45,100
FY14/15 Budget:	\$ 44,300	FY14/15 Projected:	\$ 44,300
Budget to Proposed	-3.6% ▽	Projected to Proposed	-3.6% ▽

The Park Development Fund is responsible for the other 40% of the \$1.5 million for the purchase, renovation, and expansion of the Community Recreation Center Building. The Park Development Fund also was to pay for the improvements at Merryman Fields along with part of the improvements at the Davis Road Soccer Complex. However because of the downturn in new housing construction, the General Corporate – CIP Fund and Environmental Management Fund are providing for the shortfall.

**30-00-9-394 Transfer from Environmental Management Fund \$ 198,100**

FY12/13 Actual:	\$ 219,100	FY13/14 Actual:	\$ 218,900
FY14/15 Budget:	\$ 217,800	FY14/15 Projected:	\$ 217,800
Budget to Proposed	-9.0% ▽	Projected to Proposed	-9.0% ▽

When the City transformed the closed landfill into the Davis Road Soccer Complex, it was intended that the Environmental Management Fund would pay 80% of the cost with the other 20% coming from Park Impact Fees. However due to the downturn in new housing construction, there has been insufficient revenue from Park Impact Fees to pay the anticipated allocation; therefore, the Environmental Management Fund has been responsible for paying the entire amount.

**30-00-5-516 Agent Expenses \$ 1,500**

FY12/13 Actual:	\$ 1,359	FY13/14 Actual:	\$ 1,487
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item provides for the City's annual costs charged by the paying agent responsible for insuring that bondholders receive the City's payment on outstanding bonds in a timely manner.

30-00-8-933 Aquatic Center G.O. – Interest- Series 2013A

\$ 45,800

FY12/13 Actual:	\$ 83,998	FY13/14 Actual:	\$ 53,530
FY14/15 Budget:	\$ 54,200	FY14/15 Projected:	\$ 54,200
Budget to Proposed	-15.5% ▽	Projected to Proposed	-15.5% ▽

Interest related to the Bond Series 2013A is paid from this line item. For a further description of this bond see line item 30-00-8-913. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 22,875	\$ 22,875	
1/1/2016	\$ 285,000	\$ 22,875	\$ 307,875	\$ 330,750
7/1/2016		\$ 18,600	\$ 16,000	
1/1/2017	\$ 295,000	\$ 18,600	\$ 313,600	\$ 332,200
7/1/2017		\$ 14,175	\$ 11,800	
1/1/2018	\$ 310,000	\$ 14,175	\$ 324,175	\$ 338,350
7/1/2018		\$ 9,525	\$ 6,000	
1/1/2019	\$ 315,000	\$ 9,525	\$ 324,525	\$ 334,050
7/1/2019		\$ 4,800	\$ 4,800	
1/1/2020	\$ 320,000	\$ 4,800	\$ 324,800	\$ 329,600

30-00-8-934 Aquatic Center A.R. – Interest- Series 2010A

\$ 6,600

FY12/13 Actual:	\$ 7,899	FY13/14 Actual:	\$ 7,791
FY14/15 Budget:	\$ 6,800	FY14/15 Projected:	\$ 6,800
Budget to Proposed	-2.9% ▽	Projected to Proposed	-2.9% ▽

Interest related to the Aquatic Center Alternate Revenue Bond portion of Bond Series 2010A is paid from this line item. For a further description of this bond see line item 30-00-8-911. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
6/1/2015		\$ 3,281	\$ 3,281	
12/1/2015	\$ 35,815	\$ 3,281	\$ 39,096	\$ 42,377
6/1/2016		\$ 2,855	\$ 2,855	
12/1/2016	\$ 35,815	\$ 2,855	\$ 38,670	\$ 41,526
6/1/2017		\$ 2,363	\$ 2,363	
12/1/2017	\$ 37,050	\$ 2,363	\$ 39,413	\$ 41,776
6/1/2018		\$ 1,807	\$ 1,807	
12/1/2018	\$ 38,285	\$ 1,807	\$ 40,092	\$ 41,900
6/1/2019		\$ 1,209	\$ 1,209	
12/1/2019	\$ 39,520	\$ 1,209	\$ 40,729	\$ 41,938
6/1/2020		\$ 537	\$ 537	
12/1/2020	\$ 29,640	\$ 537	\$ 30,177	\$ 30,714

**30-00-8-935 Police Facility A.R. – Interest- Series 2013B**

**\$ 46,700**

FY12/13 Actual:	\$ 85,780	FY13/14 Actual:	\$ 54,641
FY14/15 Budget:	\$ 55,200	FY14/15 Projected:	\$ 55,200
Budget to Proposed	-15.4% ▽	Projected to Proposed	-15.4% ▽

Interest related to the Bond Series 2013B is paid from this line item. For a further description of this bond see line item 30-00-8-912. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 23,325	\$ 22,875	
1/1/2016	\$ 295,000	\$ 23,325	\$ 307,875	\$ 341,650
7/1/2016		\$ 18,900	\$ 16,000	
1/1/2017	\$ 305,000	\$ 18,900	\$ 313,600	\$ 342,800
7/1/2017		\$ 14,325	\$ 11,800	
1/1/2018	\$ 310,000	\$ 14,325	\$ 324,175	\$ 338,650
7/1/2018		\$ 9,675	\$ 6,000	
1/1/2019	\$ 320,000	\$ 9,675	\$ 324,525	\$ 339,350
7/1/2019		\$ 4,875	\$ 4,800	
1/1/2020	\$ 325,000	\$ 4,875	\$ 324,800	\$ 334,750

**30-00-8-936 Opera House A.R. – Interest- 2010A**

**\$ 20,000**

FY12/13 Actual:	\$ 25,585	FY13/14 Actual:	\$ 23,767
FY14/15 Budget:	\$ 22,600	FY14/15 Projected:	\$ 22,600
Budget to Proposed	-11.5% ▽	Projected to Proposed	-11.5% ▽

Interest related to the Opera House Renovations portion of Bond Series 2010A is paid from this line item. For a further description of this bond see line item 30-00-8-914. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
6/1/2015		\$ 10,002	\$ 10,002	
12/1/2015	\$ 109,185	\$ 10,002	\$ 119,187	\$ 129,188
6/1/2016		\$ 8,705	\$ 8,705	
12/1/2016	\$ 109,185	\$ 8,705	\$ 117,890	\$ 126,595
6/1/2017		\$ 7,204	\$ 7,204	
12/1/2017	\$ 112,950	\$ 7,204	\$ 120,154	\$ 127,358
6/1/2018		\$ 5,510	\$ 5,510	
12/1/2018	\$ 116,715	\$ 5,510	\$ 122,225	\$ 127,734
6/1/2019		\$ 3,686	\$ 3,686	
12/1/2019	\$ 120,480	\$ 3,686	\$ 124,166	\$ 127,852
6/1/2020		\$ 1,638	\$ 1,638	
12/1/2020	\$ 90,360	\$ 1,638	\$ 91,998	\$ 93,636

**30-00-8-937 Recreation Center A.R. – Interest- 2003/2014**

**\$ 26,400**

FY12/13 Actual:	\$ 43,485	FY13/14 Actual:	\$ 40,726
FY14/15 Budget:	\$ 37,800	FY14/15 Projected:	\$ 37,800
Budget to Proposed	-30.2% ▽	Projected to Proposed	-30.2% ▽

Interest related to the Recreation Center portion of Bond Series 2014 is paid from this line item. For a further description of this bond see line item 30-00-8-915. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 13,156	\$ 13,156	
1/1/2016	\$ 80,300	\$ 13,156	\$ 93,456	\$ 106,611
7/1/2016		\$ 12,158	\$ 12,158	
1/1/2017	\$ 83,500	\$ 12,158	\$ 95,658	\$ 107,815
7/1/2017		\$ 11,078	\$ 11,078	
1/1/2018	\$ 86,800	\$ 11,078	\$ 97,878	\$ 108,956
7/1/2018		\$ 9,621	\$ 9,621	
1/1/2019	\$ 88,300	\$ 9,621	\$ 97,921	\$ 107,542
7/1/2019		\$ 8,492	\$ 8,492	
1/1/2020	\$ 93,300	\$ 8,492	\$ 101,792	\$ 110,284
7/1/2020		\$ 7,046	\$ 7,046	
1/1/2021	\$ 95,500	\$ 7,046	\$ 102,546	\$ 109,592
7/1/2021		\$ 5,677	\$ 5,677	
1/1/2022	\$ 99,500	\$ 5,677	\$ 105,177	\$ 110,853
7/1/2022		\$ 4,189	\$ 4,189	
1/1/2023	\$103,500	\$ 4,189	\$ 107,689	\$ 111,878

**30-00-8-938 Lake Avenue A.R. – Interest- Series 2005B/2014**

**\$ 15,200**

FY12/13 Actual:	\$ 26,870	FY13/14 Actual:	\$ 25,281
FY14/15 Budget:	\$ 23,500	FY14/15 Projected:	\$ 23,500
Budget to Proposed	-35.3% ▽	Projected to Proposed	-35.3% ▽

Interest related to the Lake Avenue portion of Bond Series 2014 is paid from this line item. For a further description of this bond see line item 30-00-8-916. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 7,590	\$ 7,590	
1/1/2016	\$ 46,300	\$ 7,590	\$ 56,890	\$ 61,479
7/1/2016		\$ 6,672	\$ 6,672	
1/1/2017	\$ 45,800	\$ 6,672	\$ 52,472	\$ 59,144
7/1/2017		\$ 5,797	\$ 5,797	
1/1/2018	\$ 45,400	\$ 5,797	\$ 51,197	\$ 56,993
7/1/2018		\$ 5,405	\$ 5,405	
1/1/2019	\$ 49,600	\$ 5,405	\$ 55,005	\$ 60,407
7/1/2019		\$ 4,517	\$ 4,517	
1/1/2020	\$ 49,600	\$ 4,517	\$ 54,117	\$ 58,634
7/1/2020		\$ 3,954	\$ 3,954	

1/1/2021	\$ 53,600	\$ 3,954	\$ 57,554	\$ 61,509
7/1/2021		\$ 3,031	\$ 3,031	
1/1/2022	\$ 53,100	\$ 3,031	\$ 56,131	\$ 59,163
7/1/2022		\$ 2,327	\$ 2,327	
1/1/2023	\$ 57,500	\$ 2,327	\$ 59,827	\$ 62,155
7/1/2023		\$ 1,761	\$ 1,761	
1/1/2024	\$ 57,400	\$ 1,761	\$ 59,161	\$ 60,922
7/1/2024		\$ 996	\$ 996	
1/1/2025	\$ 61,600	\$ 996	\$ 62,596	\$ 63,592

**30-00-8-939 McConnell Road A.R. – Interest- Series 2005B/2014 \$ 16,900**

FY12/13 Actual:	\$ 29,362	FY13/14 Actual:	\$ 27,723
FY14/15 Budget:	\$ 25,800	FY14/15 Projected:	\$ 25,800
Budget to Proposed	-34.5% ▽	Projected to Proposed	-34.5% ▽

Interest related to the McConnell Rd portion of Bond Series 2014 is paid from this line item. For a further description of this bond see line item 30-00-8-917. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 8,433	\$ 8,433	
1/1/2016	\$ 51,400	\$ 8,433	\$ 59,833	\$ 68,266
7/1/2016		\$ 7,413	\$ 7,413	
1/1/2017	\$ 50,900	\$ 7,413	\$ 58,313	\$ 65,726
7/1/2017		\$ 6,441	\$ 6,441	
1/1/2018	\$ 50,400	\$ 6,441	\$ 56,841	\$ 63,281
7/1/2018		\$ 5,946	\$ 5,946	
1/1/2019	\$ 54,500	\$ 5,946	\$ 60,446	\$ 66,391
7/1/2019		\$ 4,969	\$ 4,969	
1/1/2020	\$ 54,500	\$ 4,969	\$ 59,469	\$ 64,438
7/1/2020		\$ 4,314	\$ 4,314	
1/1/2021	\$ 58,500	\$ 4,314	\$ 62,814	\$ 67,128
7/1/2021		\$ 3,307	\$ 3,307	
1/1/2022	\$ 57,900	\$ 3,307	\$ 61,207	\$ 64,514
7/1/2022		\$ 2,521	\$ 2,521	
1/1/2023	\$ 62,300	\$ 2,521	\$ 64,821	\$ 67,343
7/1/2023		\$ 1,908	\$ 1,908	
1/1/2024	\$ 62,200	\$ 1,908	\$ 64,108	\$ 66,015
7/1/2024		\$ 996	\$ 996	
1/1/2025	\$ 66,400	\$ 996	\$ 67,396	\$ 68,392

30-00-8-940 Davis Road A.R. – Interest- Series 2005B/2014

\$ 49,000

FY12/13 Actual:	\$ 89,050	FY13/14 Actual:	\$ 83,852
FY14/15 Budget:	\$ 77,800	FY14/15 Projected:	\$ 77,800
Budget to Proposed	-37.0% ▽	Projected to Proposed	-37.0% ▽

Interest related to the Davis Rd portion of Bond Series 2014 is paid from this line item. For a further description of this bond see line item 30-00-8-918. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 24,456	\$ 24,456	
1/1/2016	\$ 149,100	\$ 24,456	\$ 173,556	\$ 198,011
7/1/2016		\$ 22,240	\$ 22,240	
1/1/2017	\$ 152,800	\$ 22,240	\$ 175,040	\$ 197,279
7/1/2017		\$ 20,610	\$ 20,610	
1/1/2018	\$ 161,400	\$ 20,610	\$ 182,010	\$ 202,620
7/1/2018		\$ 17,837	\$ 17,837	
1/1/2019	\$ 163,600	\$ 17,837	\$ 181,437	\$ 199,274
7/1/2019		\$ 15,358	\$ 15,358	
1/1/2020	\$ 168,600	\$ 15,358	\$ 183,958	\$ 199,316
7/1/2020		\$ 12,582	\$ 12,582	
1/1/2021	\$ 170,500	\$ 12,582	\$ 183,082	\$ 195,665
7/1/2021		\$ 10,196	\$ 10,196	
1/1/2022	\$ 178,700	\$ 10,196	\$ 188,896	\$ 199,092
7/1/2022		\$ 7,370	\$ 7,370	
1/1/2023	\$ 182,100	\$ 7,370	\$ 189,470	\$ 196,840
7/1/2023		\$ 5,870	\$ 5,870	
1/1/2024	\$ 191,300	\$ 5,870	\$ 197,170	\$ 203,039
7/1/2024		\$ 2,988	\$ 2,988	
1/1/2025	\$ 199,200	\$ 2,988	\$ 202,188	\$ 205,175

30-00-8-941 MerryMan Fields Park A.R. – Interest- Series 2005B/2014

\$ 33,800

FY12/13 Actual:	\$ 60,343	FY13/14 Actual:	\$ 56,769
FY14/15 Budget:	\$ 52,700	FY14/15 Projected:	\$ 52,700
Budget to Proposed	-35.9% ▽	Projected to Proposed	-35.9% ▽

Interest related to the Merryman Fields Park portion of Bond Series 2014 is paid from this line item. For a further description of this bond see line item 30-00-8-919. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 16,866	\$ 16,866	
1/1/2016	\$ 102,900	\$ 16,866	\$ 119,766	\$ 136,632
7/1/2016		\$ 15,568	\$ 15,568	
1/1/2017	\$ 107,000	\$ 15,568	\$ 122,568	\$ 138,135
7/1/2017		\$ 13,525	\$ 13,525	
1/1/2018	\$ 106,000	\$ 13,525	\$ 119,525	\$ 133,050
7/1/2018		\$ 11,891	\$ 11,891	

1/1/2019	\$ 109,000	\$ 11,891	\$ 120,891	\$ 132,783
7/1/2019		\$ 10,389	\$ 10,389	
1/1/2020	\$ 114,000	\$ 10,389	\$ 124,389	\$ 134,778
7/1/2020		\$ 8,628	\$ 8,628	
1/1/2021	\$ 116,900	\$ 8,628	\$ 125,528	\$ 134,156
7/1/2021		\$ 6,889	\$ 6,889	
1/1/2022	\$ 120,800	\$ 6,889	\$ 127,689	\$ 134,578
7/1/2022		\$ 5,043	\$ 5,043	
1/1/2023	\$ 124,600	\$ 5,043	\$ 129,643	\$ 134,685
7/1/2023		\$ 3,962	\$ 3,962	
1/1/2024	\$ 129,100	\$ 3,962	\$ 133,062	\$ 137,024
7/1/2024		\$ 1,992	\$ 1,992	
1/1/2025	\$ 132,800	\$ 1,992	\$ 134,792	\$ 136,784

**30-00-8-911 Aquatic Center A.R. – Principal –Series 2010A \$ 35,800**

FY12/13 Actual:	\$ 40,000	FY13/14 Actual:	\$ 35,000
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 35,000
Budget to Proposed	2.3% $\Delta$	Projected to Proposed	2.3% $\Delta$

The City issued Series 2000C Alternate Revenue Source Bonds in the amount of \$500,000 to provide additional financing for the construction of the Aquatic Center. The Series 2000C was refunded in 2010 with the Series 2010A. The City is currently utilizing sales tax receipts reported in the General Corporate Fund for the repayment of this debt. See line item 30-00-8-934 for the remaining debt schedule.

**30-00-8-912 Police Facility A.R. – Principal- Series 2013B \$ 295,000**

FY12/13 Actual:	\$ 265,000	FY13/14 Actual:	\$ 290,000
FY14/15 Budget:	\$ 285,000	FY14/15 Projected:	\$ 285,000
Budget to Proposed	3.5% $\Delta$	Projected to Proposed	3.5% $\Delta$

In 2000 the City issued \$4,100,000 in Alternate Revenue Bonds (Series 2000B) to provide the necessary financing for the construction of the Police Department Facility. The Alternate Revenue Bonds are being repaid by a combination of developer impact fees and telecommunication taxes which are reported in the General Corporate – CIP Fund. Due to falling interest rates, the City initiated an advanced refunding in 2004 and 2013 to reduce future interest costs and generate interest savings. See line item 30-00-8-935 for the remaining debt schedule.

**30-00-8-913 Aquatic Center G.O. – Principal- Series 2013A \$ 285,000**

FY12/13 Actual:	\$ 260,000	FY13/14 Actual:	\$ 285,000
FY14/15 Budget:	\$ 280,000	FY14/15 Projected:	\$ 280,000
Budget to Proposed	1.8% $\Delta$	Projected to Proposed	1.8% $\Delta$

In 2000 the City was successful at passing a referendum, which authorized the issuance of \$3.9 million in G.O. Bonds to finance the construction of the Aquatic Center. These bonds are being repaid through a property tax levy, which was approved by the voters and is reported as revenue in the Debt Service Fund. See line item 30-00-8-933 for the remaining debt schedule.

**30-00-8-914 Opera House A.R. – Principal- Series 2010A** **\$ 109,200**

FY12/13 Actual:	\$ 100,000	FY13/14 Actual:	\$ 100,000
FY14/15 Budget:	\$ 105,000	FY14/15 Projected:	\$ 105,000
Budget to Proposed	4.0% <span style="color: red;">△</span>	Projected to Proposed	4.0% <span style="color: red;">△</span>

The City issued \$1,635,000 in Alternate Revenue Bonds to finance the construction of the Opera House Annex. This debt was intended to be paid through a \$3 Opera House ticket surcharge and donations. However, this revenue has been insufficient and an additional transfer has been needed from the General Fund. In FY14/15 donations will no longer be used and instead will be used to pay for future improvements to the Opera House. See line item 30-00-8-936 for the remaining debt schedule.

**30-00-8-915 Recreation Center A.R. – Principal- Series 2003/2014** **\$ 80,300**

FY12/13 Actual:	\$ 69,000	FY13/14 Actual:	\$ 72,000
FY14/15 Budget:	\$ 73,000	FY14/15 Projected:	\$ 75,000
Budget to Proposed	10.0% <span style="color: red;">△</span>	Projected to Proposed	7.1% <span style="color: red;">△</span>

The City issued \$1,500,000 in 2003 to provide funding for the purchase, renovation and expansion of the Community Recreation Center. The City is currently utilizing membership dues reported in the Recreation Center Fund to provide for 60% of this debt service payment with the remaining 40%, which represented the costs for the gymnasium expansion, being funded through park impact fees reported in the Park Development Fund. See line item 30-00-8-937 for the remaining debt schedule.

**30-00-8-916 Lake Avenue A.R. – Principal- Series 2005B/2014** **\$ 46,300**

FY12/13 Actual:	\$ 40,000	FY13/14 Actual:	\$ 40,000
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 40,000
Budget to Proposed	15.8% <span style="color: red;">△</span>	Projected to Proposed	15.8% <span style="color: red;">△</span>

This line item provides for the principal repayment related to the \$850,000 in Alternate Revenue Bonds issued in FY05/06 to complete roadway improvements to Lake Avenue. This project included the widening of existing lanes, construction of new turn lanes, and installation of curb, gutter, sidewalks and storm sewer improvements. These improvements were required for the construction of the new Super Walmart store. Sales Tax dollars have been pledged for repayment of this debt. See line item 30-00-8-938 for the remaining debt schedule.

**30-00-8-917 McConnell Road A.R. – Principal- Series 2005B/2014** **\$ 51,400**

FY12/13 Actual:	\$ 40,000	FY13/14 Actual:	\$ 45,000
FY14/15 Budget:	\$ 45,000	FY14/15 Projected:	\$ 45,000
Budget to Proposed	14.2% <span style="color: red;">△</span>	Projected to Proposed	14.2% <span style="color: red;">△</span>

This line item provides for the principal repayment related to the \$935,000 in Alternate Revenue Bonds issued in FY05/06 to complete roadway improvements to McConnell Road. This project included the widening of existing lanes, construction of new turn lanes, and installation of curb, gutter and storm sewer improvements, as well as the construction of a pedestrian path. General CIP Fund revenue has been pledged to repay this debt. See line item 30-00-8-939 for the remaining debt schedule.

**30-00-8-918 Davis Road Soccer Complex A.R. – Principal- Series 2005B/2014 \$ 149,100**

FY12/13 Actual:	\$ 130,000	FY13/14 Actual:	\$ 135,000
FY14/15 Budget:	\$ 140,000	FY14/15 Projected:	\$ 140,000
Budget to Proposed	6.5% $\Delta$	Projected to Proposed	6.5% $\Delta$

The City issued \$2.8 million in Alternate Revenue Bonds to transform the City’s landfill site into the Davis Road Soccer Complex, which included the construction of six new soccer fields, adequate parking for spectators and athletes alike and a storage building. The Environmental Management Fund is responsible for 80% of the debt service payment with the remaining 20% provided by the Park Development Fund. However, with the substantial decline in development related revenues, the Park Development Fund is unable to generate sufficient revenues to meet the corresponding bond payments and the Environmental Management Fund is paying 100% of the debt. See line item 30-00-8-940 for the remaining debt schedule.

**30-00-8-919 Merryman Fields Park A.R. – Principal- Series 2005B/2014 \$ 102,900**

FY12/13 Actual:	\$ 90,000	FY13/14 Actual:	\$ 90,000
FY14/15 Budget:	\$ 95,000	FY14/15 Projected:	\$ 95,000
Budget to Proposed	8.3% $\Delta$	Projected to Proposed	8.3% $\Delta$

The City issued \$1.9 million in Alternate Revenue Bonds to construct a new park within the Fields development. This new park site includes recreational walking paths, ball diamonds, playground equipment and a storage building. Originally Park Impact Fees were to pay the debt; however, this revenue has been inadequate and instead telecommunication tax from the General Corporate – CIP fund has been used. See line item 30-00-8-941 for the remaining debt schedule.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Library Debt Service

## Library Debt Service

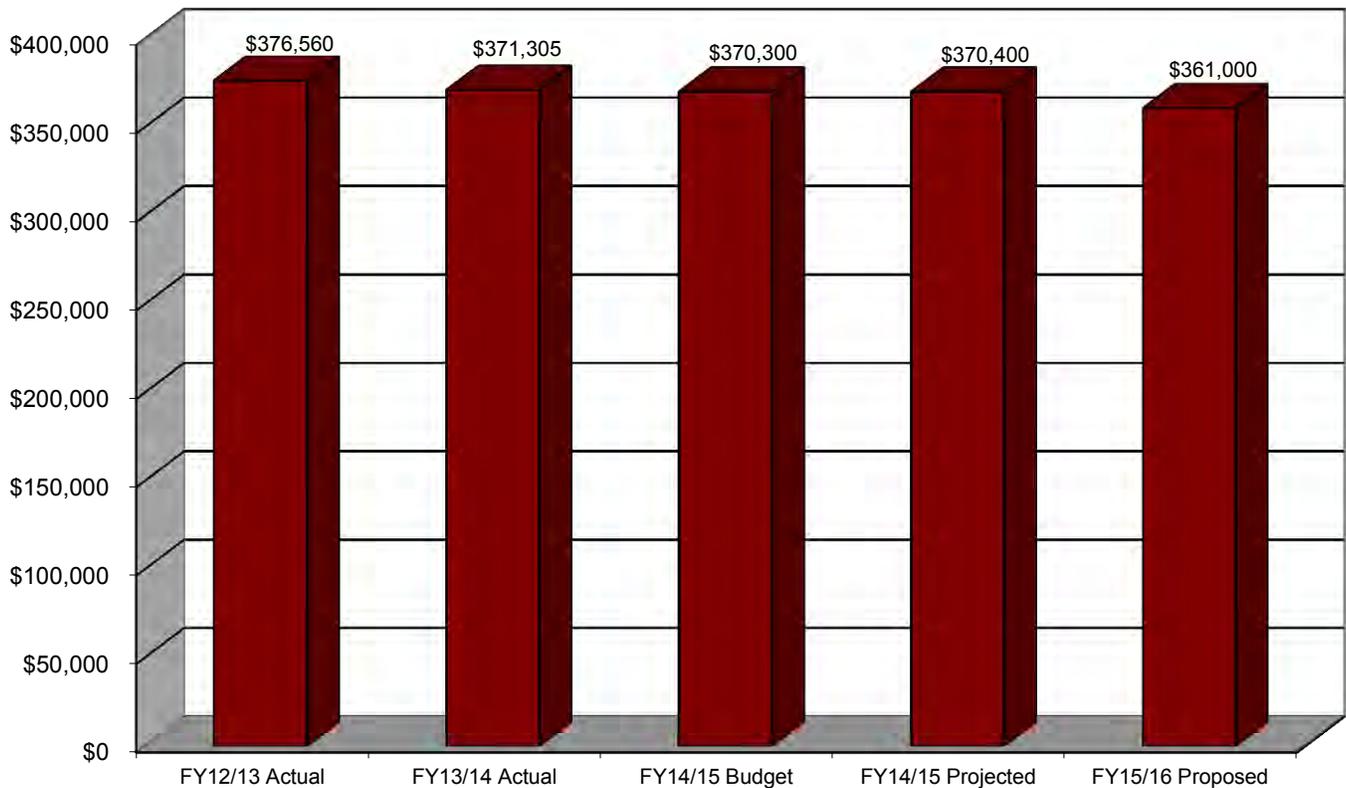
All of the Woodstock Library Debt is administered through this Fund. In FY99/00, following passage of a public referendum, \$3.9 million in General Obligation Bonds were issued to finance the construction of an addition to the City's Library. These bonds are repaid from the publicly-approved property tax. In FY00/01, an additional \$500,000 in Alternate Revenue Source Bonds was issued to finance additional construction costs for the Library expansion. The Alternate Revenue Source Bonds are repaid from the Library Impact Fees or the Public Library Building Fund's Property Taxes if Impact Fees are insufficient.



### Objectives:

- Insure annual bond payments for the Library are paid in accordance with the debt's repayment schedule.

### BUDGET COMPARISON



**Library Debt Service Fund**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ -	\$ (700.00)
<b>REVENUES</b>						
<b>TAXES</b>						
31-00-1-311	Property Tax	\$ 327,612	\$ 327,407	\$ 328,000	\$ 327,400	\$ 314,200
<b>TOTAL TAXES</b>		<b>\$ 327,612</b>	<b>\$ 327,407</b>	<b>\$ 328,000</b>	<b>\$ 327,400</b>	<b>\$ 314,200</b>
<b>OTHER</b>						
31-00-5-381	Interest Income	\$ 320	\$ 490	\$ 500	\$ 500	\$ 500
<b>TOTAL OTHER</b>		<b>\$ 320</b>	<b>\$ 490</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 327,932</b>	<b>\$ 327,897</b>	<b>\$ 328,500</b>	<b>\$ 327,900</b>	<b>\$ 314,700</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
31-00-9-390	Transfer from Library Building Fund	\$ 35,000	\$ 42,400	\$ 41,800	\$ 41,800	\$ 46,300
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 35,000</b>	<b>\$ 42,400</b>	<b>\$ 41,800</b>	<b>\$ 41,800</b>	<b>\$ 46,300</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 362,932</b>	<b>\$ 370,297</b>	<b>\$ 370,300</b>	<b>\$ 369,700</b>	<b>\$ 361,000</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
31-00-5-516	Agent Expense	\$ 261	\$ 556	\$ 500	\$ 600	\$ 600
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 261</b>	<b>\$ 556</b>	<b>\$ 500</b>	<b>\$ 600</b>	<b>\$ 600</b>
<b>INTEREST EXPENSE</b>						
31-00-8-934	Library GO-2005A/2014A	\$ 78,400	\$ 68,400	\$ 58,000	\$ 58,000	\$ 49,300
31-00-8-935	Library AR-2010B	7,899	7,349	6,800	6,800	6,100
<b>TOTAL INTEREST EXPENSE</b>		<b>\$ 86,299</b>	<b>\$ 75,749</b>	<b>\$ 64,800</b>	<b>\$ 64,800</b>	<b>\$ 55,400</b>
<b>OTHER(PRINCIPLE)</b>						
31-00-8-909	Library GO-2005A/2014A	\$ 250,000	\$ 260,000	\$ 270,000	\$ 270,000	\$ 265,000
31-00-8-910	Library AR-2010B	40,000	35,000	35,000	35,000	40,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 290,000</b>	<b>\$ 295,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>
<b>TOTAL LIBRARY DEBT SERVICE FUND EXPENSES</b>		<b>\$ 376,560</b>	<b>\$ 371,305</b>	<b>\$ 370,300</b>	<b>\$ 370,400</b>	<b>\$ 361,000</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (13,628)</b>	<b>\$ (1,008)</b>	<b>\$ -</b>	<b>\$ (700)</b>	<b>\$ -</b>
Ending Fund Balance					\$ (700)	\$ (700)

## Library Debt Service Fund Line Item Descriptions

### 31-00-1-311 Property Tax \$314,200

FY12/13 Actual:	\$ 327,612	FY13/14 Actual:	\$ 327,407
FY14/15 Budget:	\$ 328,000	FY14/15 Projected:	\$ 327,400
Budget to Proposed	-4.2% ▽	Projected to Proposed	-4.0% ▽

A referendum was passed by citizens of Woodstock to institute a separate property tax to pay the debt related to renovations at the Woodstock Public Library. The tax levied each year is exactly equal to the associated debt service payments.

### 31-00-5-381 Interest Income \$ 500

FY12/13 Actual:	\$ 320	FY13/14 Actual:	\$ 490
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Interest earned on money that is held to pay future Woodstock Library Debt payments.

### 31-00-9-390 Transfer from Library Building Fund \$ 46,300

FY12/13 Actual:	\$ 35,000	FY13/14 Actual:	\$ 42,400
FY14/15 Budget:	\$ 41,800	FY14/15 Projected:	\$ 41,800
Budget to Proposed	10.8% △	Projected to Proposed	10.8% △

While the General Obligation Debt Series 2014A is paid by property tax that was authorized by the voters, Alternative Revenue Debt Series 2010B is paid using Library Impact Fees or the Public Library Building Property Taxes if Impact Fees are insufficient. Since these revenue sources are recorded in the Library Building Fund, a transfer must be made.

### 31-00-5-516 Agent Expense \$ 600

FY12/13 Actual:	\$ 261	FY13/14 Actual:	\$ 556
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 600
Budget to Proposed	20.0% △	Projected to Proposed	0.0%

A paying agent is used to pay bondholders of Woodstock Library's debt. The cost of this paying agent is recorded within this line item.

### 31-00-8-934 Library GO-2005A/2014A (Interest) \$ 49,300

FY12/13 Actual:	\$ 78,400	FY13/14 Actual:	\$ 68,400
FY14/15 Budget:	\$ 58,000	FY14/15 Projected:	\$ 58,000
Budget to Proposed	-15.0% ▽	Projected to Proposed	-15.0% ▽

Interest cost related the Woodstock Library GO Debt 2005A/2014A is recorded in this line item. This debt was originally issued to expand and renovate the Library facility in 2000. In the year 2014, this debt was refunded in order to capitalize on lower interest

rates. See line item 31-00-8-909 for the remaining debt schedule.

<b>31-00-8-935 Library AR-2010B (Interest)</b>				<b>\$ 6,100</b>
FY12/13 Actual:	\$ 7,899	FY13/14 Actual:	\$ 7,349	
FY14/15 Budget:	\$ 6,800	FY14/15 Projected:	\$ 6,800	
Budget to Proposed	-10.3% ▽	Projected to Proposed	-10.3% ▽	

When the Woodstock Library was renovated in 2000, an additional Alternative Revenue Bond was issued above and beyond the GO Debt that was authorized. This bond was most recently refunded in 2010 in order to capitalize on lower interest rates. See line item 31-00-8-910 for the remaining debt schedule.

<b>31-00-8-909 Library GO-2005A/2014A (Principal)</b>				<b>\$ 265,000</b>
FY12/13 Actual:	\$ 250,000	FY13/14 Actual:	\$ 260,000	
FY14/15 Budget:	\$ 270,000	FY14/15 Projected:	\$ 270,000	
Budget to Proposed	-1.9% ▽	Projected to Proposed	-1.9% ▽	

The repayment of principal related to the Woodstock Library GO Debt 2005A/2014A is recorded in this line item. This debt was originally issued to expand and renovate the Library facility in 2000. In 2014, this debt was refunded in order to capitalize on lower interest rates. Below is the remaining debt schedule.

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 29,296.67	\$ 29,296.67	
1/1/2016	\$ 265,000	\$ 19,975.00	\$284,975.00	\$314,271.67
7/1/2016		\$ 16,000.00	\$ 16,000.00	
1/1/2017	\$ 280,000	\$ 16,000.00	\$296,000.00	\$312,000.00
7/1/2017		\$ 11,800.00	\$ 11,800.00	
1/1/2018	\$ 290,000	\$ 11,800.00	\$301,800.00	\$313,600.00
7/1/2018		\$ 6,000.00	\$ 6,000.00	
1/1/2019	\$ 300,000	\$ 6,000.00	\$306,000.00	\$312,000.00

<b>31-00-8-910 Library AR-2010B (Principal)</b>				<b>\$ 40,000</b>
FY12/13 Actual:	\$ 40,000	FY13/14 Actual:	\$ 35,000	
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 35,000	
Budget to Proposed	14.3% △	Projected to Proposed	14.3% △	

When the Woodstock Library was renovated in 2000, an additional Alternative Revenue Bond was issued above and beyond the GO Debt that was authorized. This bond was most recently refunded in 2010 in order to capitalize on lower interest rates. The remaining debt schedule is provided on the following page.

<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Debt Payment</b>
6/1/2015		\$3,040.00	\$3,040.00	
12/1/2015	\$40,000	\$3,040.00	\$43,040.00	\$46,080.00
6/1/2016		\$2,565.00	\$2,565.00	
12/1/2016	\$40,000	\$2,565.00	\$42,565.00	\$45,130.00
6/1/2017		\$2,015.00	\$2,015.00	
12/1/2017	\$40,000	\$2,015.00	\$42,015.00	\$44,030.00
6/1/2018		\$1,415.00	\$1,415.00	
12/1/2018	\$40,000	\$1,415.00	\$306,000.00	\$42,830.00
6/1/2019		\$765.00	\$765.00	
12/1/2019	\$40,000	\$765.00	\$45,765.00	\$46,530.00



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# **Tax Increment Financing (TIF)**

## Tax Increment Financing Fund

The Woodstock Downtown Tax Increment Finance (TIF) District, comprising approximately 113 acres, was established in April of 1997 to enact goals and objectives outlined in the *1994 Woodstock Comprehensive Plan* and the *Woodstock Downtown Sub-Area Plan*. The establishment of this district allows private investors and local governments to undertake redevelopment projects by utilizing the increase in property tax revenues, or **tax increment**, as a funding source. This funding source for TIF improvements has a 23 year life expiring in 2020. The tax increment is the difference between the amount of property tax revenue generated before TIF district designation and the amount of property tax revenue generated after TIF designation. Establishment of a TIF does not reduce property tax revenues available to the overlapping taxing bodies. Property taxes collected on properties included in the TIF at the time of its designation continue to be distributed to the school districts, county, community college, etc. in the same manner as if the TIF did not exist.



### FY14/15 Accomplishments

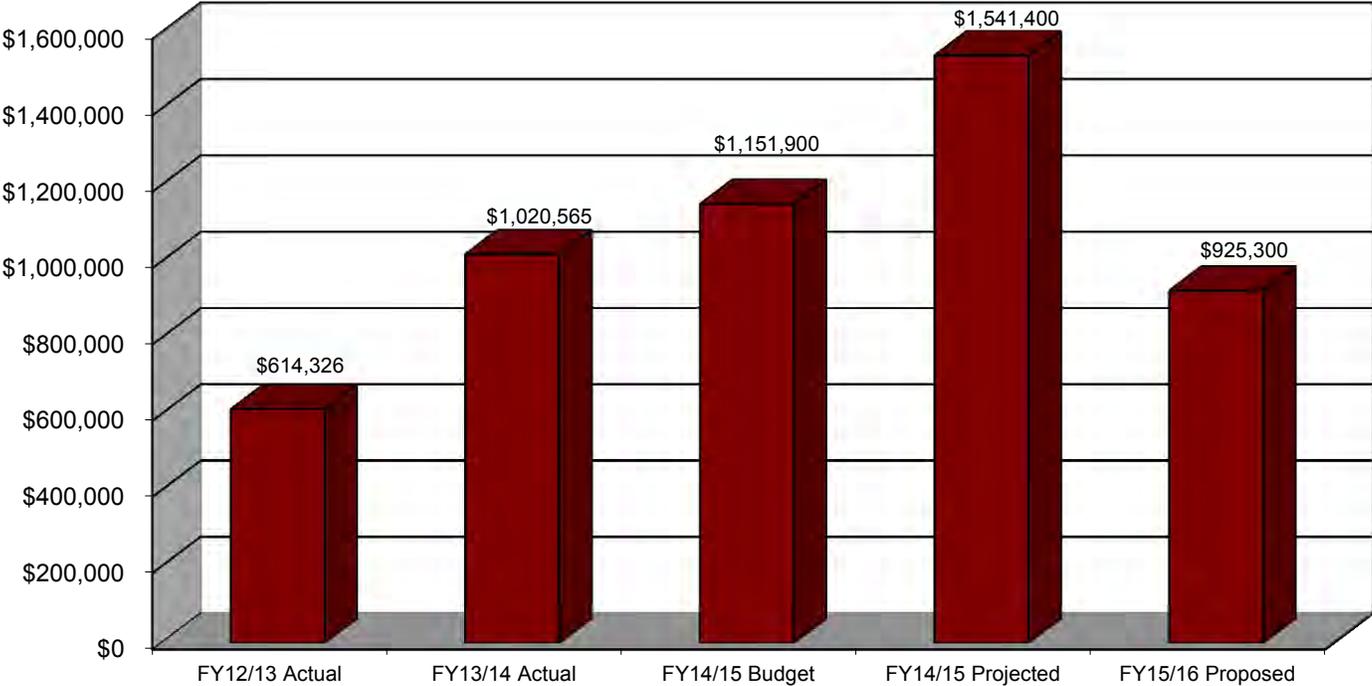
- Funding covered major restoration projects at the Old Courthouse including a new copper-clad roof and dome and rebuilt cupola and new front entrance stairs on the Old Courthouse building.
- The badly damaged stairs of the Sheriff's House were removed and replaced. Masonry and downspout work was completed to alleviate water seepage and damage into the Old Courthouse building.
- Based on grant funding provided by the McHenry County Community Foundation (MCCF), the City completed a Technical Assistance Panel (TAP) conducted by the Urban Land Institute (ULI) to review and develop recommendations for the future rehabilitation and revitalization of the Old Courthouse and Sheriff's House.
- The TIF Façade Improvement Program helped business owners at two locations complete cornice repairs, improve door and entryways, and restore windows.
- Funds paid to tear down and reconstruct stone pillars at each side of the east entrance to the Park-in-the-Square.
- 863 square feet of sidewalk and 62 lineal feet of curb was improved in the downtown with a focus on eliminating trip hazards, protecting the existing infrastructure, and improving the appearance and quality of the TIF district.
- The resurfacing of Calhoun Street from Dean Street to Jefferson Street and South Street from Tryon Street to Madison Street was funded through the TIF.
- The City purchased concrete paver bricks and replaced bricks that were settling, in poor condition or considered hazardous on Main Street & Benton Street.

### FY15/16 Goals and Objectives

- In addition to funding for a Façade Improvement Program, funds will be set aside to assist business owners with the redevelopment of existing buildings and properties within the TIF District. For example, a TIF redevelopment agreement was negotiated to assist Centreville Winery with necessary life safety and accessibility projects to allow them to purchase the property at 200 Judd Street and redevelop the site as a winery.

- Continue with the restoration of the Old Courthouse and Sheriff’s House as needed and as appropriate, including implementation of the recommendations from the TAP.
- The City will continue to administer the Façade Improvement Program through the TIF budget. Staff will work to approve as many of the projects as possible within budget constraints and work with project applicants to insure equitable City/owner participation.
- The City does intend to facilitate another sidewalk improvement program in FY15/16 with available funds. Sidewalk anywhere within the TIF District will be considered with priority given to those areas within the downtown.
- Streets and Parking Lots within the TIF District will be evaluated and with available funds, pavement surfaces will be replaced as appropriate.
- The City will continue an Annual Downtown Brick Replacement Program for the sole purpose of preserving the infrastructure and the character of the downtown.

**BUDGET COMPARISON**



## Tax Increment Financing Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 907,300	\$ 5,500
<b>REVENUES</b>						
<b>TAXES</b>						
41-00-1-311	Property Tax	\$ 604,477	\$ 627,236	\$ 630,000	\$ 602,700	\$ 600,000
<b>TOTAL TAXES</b>		<b>\$ 604,477</b>	<b>\$ 627,236</b>	<b>\$ 630,000</b>	<b>\$ 602,700</b>	<b>\$ 600,000</b>
<b>OTHER</b>						
41-00-5-363	TIF Grant Revenue	\$ -	\$ 4,550	\$ -	\$ 20,000	\$ 63,000
41-00-5-381	Interest Income	8,086	6,524	7,100	3,500	3,500
41-00-5-382	Rental Revenues	10,200	8,500	22,200	1,700	25,200
41-00-5-383	Courthouse Donations	-	35,085	15,700	11,700	17,400
<b>TOTAL OTHER</b>		<b>\$ 18,286</b>	<b>\$ 54,659</b>	<b>\$ 45,000</b>	<b>\$ 36,900</b>	<b>\$ 109,100</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 622,763</b>	<b>\$ 681,895</b>	<b>\$ 675,000</b>	<b>\$ 639,600</b>	<b>\$ 709,100</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
41-00-9-888	Transfer to General Corporate - CIP Fund	\$ (100,000)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 522,763</b>	<b>\$ 681,895</b>	<b>\$ 675,000</b>	<b>\$ 639,600</b>	<b>\$ 709,100</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
41-00-5-502	Legal Services	\$ 12,612	\$ 3,306	\$ 5,000	\$ 4,000	\$ 2,500
41-00-5-504	Professional Services	-	2,078	5,000	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 12,612</b>	<b>\$ 5,384</b>	<b>\$ 10,000</b>	<b>\$ 4,000</b>	<b>\$ 2,500</b>
<b>CAPITAL OUTLAY</b>						
41-00-7-721	Streetscape Improvements	\$ -	\$ -	\$ -	\$ -	\$ 50,000
41-00-7-723	Façade Improvement Program	2,450	10,819	15,000	4,000	24,000
41-00-7-724	Streetscape Signage	9,379	9,479	10,000	9,500	-
41-00-7-725	Downtown Brick Replacement	19,747	20,110	30,000	30,700	20,000
41-00-7-726	Pedestrian Amenities	4,490	4,170	-	1,900	5,000
41-00-7-727	Sidewalk Maintenance & Replace	39,007	45,625	10,000	12,000	10,000
41-00-7-729	Old Courthouse	100,871	370,562	500,000	1,100,000	250,000
41-00-7-730	Roundabout-South Street	-	-	-	-	-
41-00-7-731	Street & Parking Lot Maintenance	165,134	199,226	200,000	150,100	100,000
41-00-7-732	Perimeter Street Lighting Replacement	-	4,250	180,000	12,300	170,000
41-00-7-735	Main Street Improvements	64,277	151,635	-	-	-
41-00-7-736	Old Courthouse Study	-	-	-	20,000	20,000
41-00-7-737	Business Incentives	-	-	-	-	70,000
41-00-7-738	Mural	-	-	-	-	10,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 405,355</b>	<b>\$ 815,876</b>	<b>\$ 945,000</b>	<b>\$ 1,340,500</b>	<b>\$ 729,000</b>
<b>INTEREST EXPENSE</b>						
41-00-8-930	Interest Expense	\$ 45,837	\$ 43,775	\$ 41,300	\$ 41,300	\$ 38,200
<b>TOTAL INTEREST EXPENSE</b>		<b>\$ 45,837</b>	<b>\$ 43,775</b>	<b>\$ 41,300</b>	<b>\$ 41,300</b>	<b>\$ 38,200</b>

**Tax Increment Financing Fund (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>OTHER</b>						
41-00-8-901	Agent Expenses	\$ 522	\$ 530	\$ 600	\$ 600	\$ 600
41-00-8-905	Principal on AR Bonds	150,000	155,000	155,000	155,000	155,000
	<b>TOTAL OTHER</b>	<b>\$ 150,522</b>	<b>\$ 155,530</b>	<b>\$ 155,600</b>	<b>\$ 155,600</b>	<b>\$ 155,600</b>
<b>TOTAL TAX INCREMENT FINANCING FUND EXPENSES</b>		<b>\$ 614,326</b>	<b>\$ 1,020,565</b>	<b>\$ 1,151,900</b>	<b>\$ 1,541,400</b>	<b>\$ 925,300</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (91,563)</b>	<b>\$ (338,670)</b>	<b>\$ (476,900)</b>	<b>\$ (901,800)</b>	<b>\$ (216,200)</b>
<b>Ending Fund Balance</b>					<b>\$ 5,500</b>	<b>\$ (210,700)</b>

**Tax Increment Financing Item Descriptions**

<b>41-00-1-311 Property Tax</b>				<b>\$ 600,000</b>
FY12/13 Actual:	\$ 604,477	FY13/14 Actual:	\$ 627,236	
FY14/15 Budget:	\$ 630,000	FY14/15 Projected:	\$ 602,700	
Budget to Proposed	-4.8% ▽	Projected to Proposed	-0.4% ▽	

The proposed budget figure reflects the anticipated property tax revenue as estimated by the Finance Department.

<b>41-00-5-363 TIF Grant Revenue</b>				<b>\$63,000</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 4,550	
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 20,000	
Budget to Proposed	N/A	Projected to Proposed	215.0% △	

This line item is for grants received for projects relating to the TIF. The McHenry County Community Foundation provided an unbudgeted grant in the amount of \$20,000 for the Urban Land Institute’s Technical Assistance Panel project. \$20,000 remains in the MCCF grant allocation and will go toward additional analysis and focus group studies for the Old Courthouse. The City anticipates receiving up to \$35,000 in grants to offset costs for the replacement of light fixtures in the downtown. Finally, grant funding will be pursued to complete the proposed mural in the downtown.

<b>41-00-5-381 Interest Income</b>				<b>\$ 3,500</b>
FY12/13 Actual:	\$ 8,086	FY13/14 Actual:	\$ 6,524	
FY14/15 Budget:	\$ 7,100	FY14/15 Projected:	\$ 3,500	
Budget to Proposed	-50.7% ▽	Projected to Proposed	0.0%	

This line item is for interest realized from the investment of TIF revenues. Interest income proceeds will be reduced in light of the stagnant economy and drawdown of available funds.

**41-00-5-382 Rental Revenues \$ 25,200**

FY12/13 Actual:	\$ 10,200	FY13/14 Actual:	\$ 8,500
FY14/15 Budget:	\$ 22,200	FY14/15 Projected:	\$ 1,700
Budget to Proposed	13.5% <span style="color: green;">△</span>	Projected to Proposed	1,382.4% <span style="color: green;">△</span>

This line item reflects revenue generated as rent for the use of the Sheriff's House and Old Courthouse restaurants.

**41-00-5-383 Courthouse Donations \$17,400**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 35,085
FY14/15 Budget:	\$ 15,700	FY14/15 Projected:	\$ 11,700
Budget to Proposed	10.8% <span style="color: green;">△</span>	Projected to Proposed	48.7% <span style="color: green;">△</span>

Revenue includes contributions made by Old Courthouse users, donors, or the public to the 501(c)3 charitable fund for the purpose of maintaining, preserving and/or restoring the facility. Donations were reduced in FY14/15 as a result of the rebuilding of the Old Courthouse stairs.

**41-00-9-888 Transfer to General Corporate – CIP Fund \$ 0**

FY12/13 Actual:	(\$ 100,000)	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item is for the transfer of TIF revenues/fund balance to the General Corporate – CIP Fund to reimburse that fund for expenses related to improvements that were made within the TIF district prior to sufficient funds being generated in the TIF to pay for these improvements. With the acquisition of the Old Courthouse it was proposed that the transfer be discontinued so as to not further deplete the TIF fund for future years.

**41-00-5-502 Legal Services \$2,500**

FY12/13 Actual:	\$ 12,612	FY13/14 Actual:	\$ 3,306
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	-50.7% <span style="color: green;">▽</span>	Projected to Proposed	-37.5% <span style="color: green;">▽</span>

This line item covers legal expenses related to the TIF district including the Centerville Winery redevelopment agreement. Other business/property owners have expressed an interest in possible TIF redevelopment funds and new agreements may be considered.

**41-00-5-504 Professional Services \$0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 2,078
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% <span style="color: green;">▽</span>	Projected to Proposed	N/A

The FY13/14 projected amount was for professional services provided by Gary Anderson Associates for an architectural assessment of the Old Courthouse and

Sheriff's House and subsequent assistance in the development of bid specs and RFP for the adaptive reuse of the historic landmark. In FY14/15, these expenses were reported in the Old Courthouse line item to reflect costs associated with that project.

<b>41-00-7-721 Streetscape Improvements</b>				<b>\$ 50,000</b>
FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0	
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0	
Budget to Proposed	N/A	Projected to Proposed	N/A	

Funds are requested in FY15/16 to retrofit existing Victorian light fixtures in the downtown with LED in order to bring efficiency to the lighting circuit. The City will be applying for a clean energy grant to pay for 50% of the cost of each light fixture up to a maximum of \$25,000. Concurrently, the City will try to secure matching grant funds through DCEO for this purpose. It is anticipated that \$35,000 will be received through grants to pay for this upgrade.

<b>41-00-7-723 Façade Improvement Program</b>				<b>\$24,000</b>
FY12/13 Actual:	\$ 2,450	FY13/14 Actual:	\$ 10,819	
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 4,000	
Budget to Proposed	60.0% <span style="color: red;">△</span>	Projected to Proposed	500.0% <span style="color: red;">△</span>	

The Façade Improvement Program (FIP) helps promote the continued use and maintenance of commercial buildings in the Historic Downtown Business Preservation District. FY15/16 request exceeds previous year's budgeted amount and reflects an increase in anticipated projects and costs.

<b>41-00-7-724 Streetscape Signage</b>				<b>\$ 0</b>
FY12/13 Actual:	\$ 9,379	FY13/14 Actual:	\$ 9,479	
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 9,500	
Budget to Proposed	-100.0% <span style="color: green;">▽</span>	Projected to Proposed	-100.0% <span style="color: green;">▽</span>	

At this time, the City has an ample supply of decorative sign posts and therefore, no funds are requested in FY15/16.

<b>41-00-7-725 Downtown Brick Replacement</b>				<b>\$ 20,000</b>
FY12/13 Actual:	\$ 19,747	FY13/14 Actual:	\$ 20,110	
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 30,700	
Budget to Proposed	-33.3% <span style="color: green;">▽</span>	Projected to Proposed	-34.9% <span style="color: green;">▽</span>	

This line item provides funding to replace thousands of bricks within the Square that have cracked, heaved, sunk, or shattered due to the stresses from cars, trucks, snowplows, and the freeze-thaw cycle. Due to limited TIF funding, City staff is in the process of transitioning this expense to the General – CIP Fund in future years.

**41-00-7-726 Pedestrian Amenities \$5,000**

FY12/13 Actual:	\$ 4,490	FY13/14 Actual:	\$ 4,170
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 1,900
Budget to Proposed	N/A	Projected to Proposed	163.2% <span style="color: red;">△</span>

Funds in this line item are used to purchase additional or replacement trash cans, planter boxes, cigarette butt receptacles, recycling containers, and park benches on an as-needed basis for use in the downtown area.

**41-00-7-727 Sidewalk Maintenance & Replacement \$ 10,000**

FY12/13 Actual:	\$ 39,007	FY13/14 Actual:	\$ 45,625
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 12,000
Budget to Proposed	0.0%	Projected to Proposed	-16.7% <span style="color: green;">▽</span>

This line item pays for regular maintenance, repair, and replacement of existing sidewalks within the TIF District in an effort to improve the safety and appearance of the downtown. As TIF funds are limited and will expire in several years, as well as the many competing projects, funding for this line item should eventually be transitioned to the General – CIP Fund for future and increased funding. A retainer from the FY14/15 program was returned to the contractor resulting in spending over and above that which was budgeted.

**41-00-7-729 Old Courthouse \$250,000**

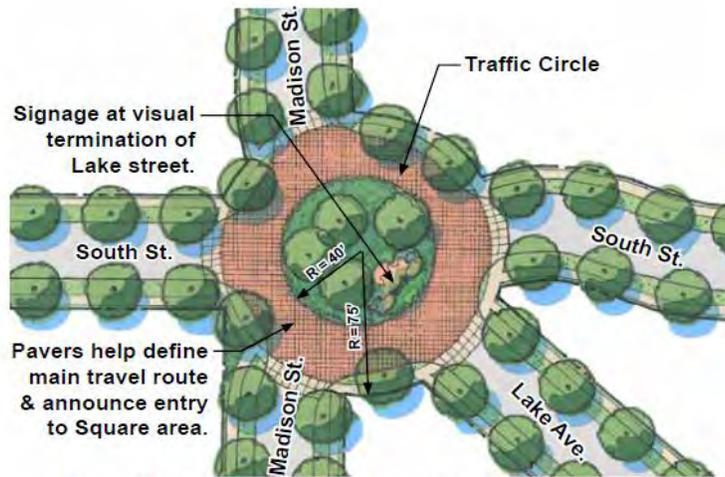
FY12/13 Actual:	\$ 100,871	FY13/14 Actual:	\$ 370,562
FY14/15 Budget:	\$ 500,000	FY14/15 Projected:	\$1,100,000
Budget to Proposed	-50.7% <span style="color: green;">▽</span>	Projected to Proposed	-77.3% <span style="color: green;">▽</span>

Major funding in FY15/16 will be for beginning window repair in both the Sheriff’s House and Old Courthouse. While the actual work may need to be spread over two fiscal years, the architectural planning, shop work, materials and project coordination will fall in this fiscal year. Continued masonry work is needed and the downspouts, gable ends and soffits will need to be addressed and much of this work should be done simultaneously if possible to reduce costs of lift rental and coordinated efforts of contractors. The front (peaked) portion of the Sheriff’s House will need to be addressed this fiscal year and if needed, necessary improvements to the entire roof of the building will be considered.

**41-00-7-730 Roundabout – South Street \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

One of the possible improvements recommended by the Woodstock Square Streetscape Guidelines is the reconstruction of the Lake/Madison/South intersection to develop a traffic circle traffic flow as shown below.



### Five Point Intersection Treatment-Alt 3

Recommended features for the intersection include the use of brick pavement to help announce entry to the square area, informational and directional signage to the square, and landscape and lighting features consistent with the downtown streetscape improvements. The reconstruction of this intersection will improve traffic flow, reduce congestion, and reduce vehicle waiting time. Planning and design of the roundabout intersection was completed in FY11/12. Some right-of-way will need to be acquired and the plan made current before actual construction can take place. Total project cost (estimated in 2013) is \$1,565,000 with \$1,000,000 in Federal STP funding authorized for this project.

#### 41-00-7-731 Street & Parking Lot Maintenance \$ 100,000

FY12/13 Actual:	\$ 165,134	FY13/14 Actual:	\$ 199,226
FY14/15 Budget:	\$ 200,000	FY14/15 Projected:	\$ 150,100
Budget to Proposed	-50.0% ▽	Projected to Proposed	-33.4% ▽

Funds within this line item are used to improve the pavement on publicly-owned parking lots and streets within the TIF District. Due to limited TIF funding, City staff is in the process of transitioning this expense to the General – CIP Fund in future years. Failure to reassign these expenses could have a negative effect on future budgets when the TIF expires and all taxes revert back to the various taxing bodies.

#### 41-00-7-732 Perimeter Street Lighting Replacement \$ 170,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 4,250
FY14/15 Budget:	\$ 180,000	FY14/15 Projected:	\$ 12,300
Budget to Proposed	-5.6% ▽	Projected to Proposed	1,282.1% △

The purpose of this project is to upgrade and expand the permanent lighting system which illuminates and defines the rooflines of buildings fronting the downtown Square and Main Street.

This project would entail the replacement of the present system with commercial grade, energy-efficient low-voltage LED lighting strips. It would include removal and disposal of the existing equipment followed by the installation of the new system's power supplies, additions and modifications to the existing electrical service and the installation of new mounting brackets with LED strips by a qualified professional installer.

This project would expand the system to complete the north side of Cass St. and add the following areas: the south side of W. Jackson St. to Throop St., the east sides of Johnson and Dean Streets to Calhoun St., E. Jackson and E. Judd Streets, Benton St. between E. Judd and Church Streets and the N/NE façade of the structure at Church St. between Benton and Main Streets.

**41-00-7-735 Main Street Improvements \$ 0**

FY12/13 Actual:	\$ 64,277	FY13/14 Actual:	\$ 151,635
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The initial phase of these improvements (underground utilities) was completed during FY12/13. The second phase of this project was the building of a pedestrian walkway (Pedway) connection from the Throop St. parking lot with Main Street. The Pedway was completed in FY13/14 and no additional future funding is anticipated.

**41-00-7-736 Old Courthouse Study \$ 20,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 20,000
Budget to Proposed	N/A	Projected to Proposed	0.0%

The McHenry County Community Foundation provided grant funds for the Urban Land Institute's Technical Assistance Panel project. \$20,000 remains in the MCCF grant allocation and will be used for additional analysis, focus groups and fact-finding studies for the Old Courthouse.

**41-00-7-737 Business Incentives \$ 70,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This line item represents funds allocated to assist with the location of a winery at the former Richards Supply building just off the Square in the TIF District.

**41-00-7-738 Mural** **\$ 10,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

It is the intent to seek out and apply for grants which would fund 80% of the cost of a mural to be painted on the face of the building on the north side of the Pedway connecting Main Street with the City’s parking lot on Throop Street. This line item would fund the entire cost of the mural. Should grant funds not be identified, this project would be placed on hold.

**41-00-8-930 Interest Expense** **\$ 38,200**

FY12/13 Actual:	\$ 45,837	FY13/14 Actual:	\$ 43,775
FY14/15 Budget:	\$ 41,300	FY14/15 Projected:	\$ 41,300
Budget to Proposed	-7.5% ▽	Projected to Proposed	-7.5% ▽

Interest related to the Series 2010C and 2010E Alternate Revenue Bonds are paid from this line item, which refunded the 2002E and 2002G Alternate Revenue Bonds.

The City originally issued the 2002E and 2002G Alternate Revenue Bonds for the purpose of refinancing the outstanding debt for the purchase of the properties at 421 and 425 Clay St. and the purchase of the property at 409 Clay St. In addition, funds were used to improve public infrastructure as part of the Die Cast (Woodstock Station) redevelopment project.

See line item 41-00-8-905 for the remaining debt schedule related to the 2010C and 2010E Series Bonds.

**41-00-8-901 Agent Expenses** **\$ 600**

FY12/13 Actual:	\$ 522	FY13/14 Actual:	\$ 530
FY14/15 Budget:	\$ 600	FY14/15 Projected:	\$ 600
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The projected costs are for services related to payment on the two outstanding bonds paid through the TIF Fund.

**41-00-8-905 Principal on AR Bonds** **\$155,000**

FY12/13 Actual:	\$150,000	FY13/14 Actual:	\$155,000
FY14/15 Budget:	\$155,000	FY14/15 Projected:	\$155,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Principal related to the Series 2010C and 2010E Bonds are paid from this line item. For a further description of these bonds see line item 41-00-8-930. The remaining debt service schedule is provided below:

<b>Bond Series 2010C</b>				
<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Debt Payment</b>
6/1/2015		\$ 15,699	\$ 15,699	
12/1/2015	\$ 130,000	\$ 15,699	\$ 145,699	\$ 161,398
6/1/2016		\$ 14,156	\$ 14,156	
12/1/2016	\$ 135,000	\$ 14,156	\$ 149,156	\$ 163,312
6/1/2017		\$ 12,299	\$ 12,299	
12/1/2017	\$ 135,000	\$ 12,299	\$ 147,299	\$ 159,598
6/1/2018		\$ 10,274	\$ 10,274	
12/1/2018	\$ 140,000	\$ 10,274	\$ 150,274	\$ 160,548
6/1/2019		\$ 7,999	\$ 7,999	
12/1/2019	\$ 145,000	\$ 7,999	\$ 152,999	\$ 160,998
6/1/2020		\$ 5,534	\$ 5,534	
12/1/2020	\$ 145,000	\$ 5,534	\$ 150,534	\$ 156,068
6/1/2021		\$ 2,906	\$ 2,906	
12/1/2021	\$ 155,000	\$ 2,906	\$ 157,906	\$ 160,812

<b>Bond Series 2010E</b>				
<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Annual Debt Payment</b>
6/1/2015		\$ 3,379	\$ 3,379	
12/1/2015	\$ 25,000	\$ 3,379	\$ 28,379	\$ 31,758
6/1/2016		\$ 3,082	\$ 3,082	
12/1/2016	\$ 25,000	\$ 3,082	\$ 28,082	\$ 31,164
6/1/2017		\$ 2,738	\$ 2,738	
12/1/2017	\$ 30,000	\$ 2,738	\$ 32,738	\$ 35,476
6/1/2018		\$ 2,288	\$ 2,288	
12/1/2018	\$ 30,000	\$ 2,288	\$ 32,288	\$ 34,576
6/1/2019		\$ 1,801	\$ 1,801	
12/1/2019	\$ 30,000	\$ 1,801	\$ 31,801	\$ 33,602
6/1/2020		\$ 1,291	\$ 1,291	
12/1/2020	\$ 35,000	\$ 1,291	\$ 36,291	\$ 37,582
6/1/2021		\$ 656	\$ 656	
12/1/2021	\$ 35,000	\$ 656	\$ 35,656	\$ 36,312



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Utility Revenues

## Utility Revenues

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Attached is the FY15/16 budget for the revenue portion of the Utility Fund. In addition to a detailed description of each revenue line item and a summary of how the revenue projections are calculated, this report provides an overview of the current conditions and “health” of the Utility Fund. Information has been included to describe revenue trends, comparison of revenues to expenses, and how fund balance is incorporated into the overall budget planning.



Revenues reflected in this budget are required to support all expenses in the Water Treatment, Wastewater Treatment, Sewer and Water Maintenance, Sewer and Water Administration and Debt, and Sewer and Water CIP budgets. **There are no tax dollars or general revenue received by the City that is used to support this Fund.** In fact, the City’s Utility Fund transfers revenue to the General Fund annually as payment of the services provided by Departments that are funded in the General Fund, but also provide support and services necessary for the utility operations.

Historically, the City has adopted small annual increases to water and sewer rates to provide adequate funding for utility operations and to avoid the need for larger rate increases in a single year. The City must continue to invest adequate funds on an annual basis to meet critical capital improvement needs within all aspects (e.g. water treatment, wastewater treatment, water supply wells, water storage facilities, water distribution system, sanitary sewer collection system, and sanitary sewer lift stations) of the utility operation. In order to provide funding for essential capital costs, the **FY15/16 Water and Sewer Utility Fund Revenue Budget includes a recommendation for a (5%) increase in water and sewer rates.** The City’s current water/sewer rate is one of the lowest based on a recent survey completed by another municipality.

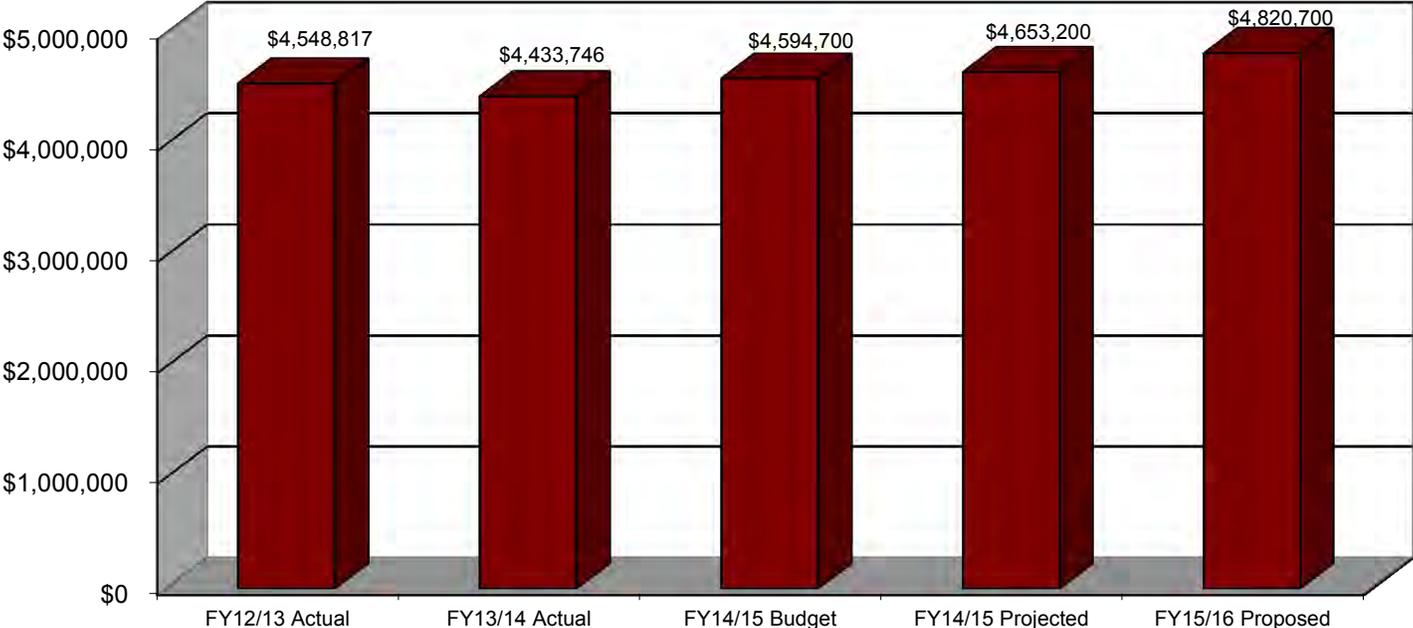
### FY14/15 Accomplishments

- The City was able to maintain an adequate cash reserve as recommended by standard financial management policies to properly fund operations.
- Funds were transferred from utility revenue to pay the appropriate salary overhead costs and health insurance premiums for all Utility Fund employees.
- Funds were transferred from utility revenues to pay the appropriate share of insurance costs related to utility facilities and operations.
- The Utility Fund budget reimbursed the General Corporate Fund for staff and services provided by other departments (e.g. General Government, Finance, Human Resources, Public Works Administration, and Fleet Maintenance) who support the City’s utility operations. Through this transfer the City helps to ensure that no tax dollars are used to support the utility enterprise fund responsibilities.
- The City was able to provide adequate revenue for the operation and improvement of all utility services with a rate increase of 3.0%.

### FY15/16 Goals and Objectives

- Complete the annual review of water and sewer rates in an effort to establish a user rate that will provide adequate funds for the reliable operation, maintenance, and capital needs of the City’s sewer and water utilities.
- Maintain, develop, and manage adequate cash reserves to provide funding for unexpected conditions and/or emergency operations and provide the financing necessary to enable the City to provide reliable service to our customers.

**BUDGET COMPARISON (Revenues)**



## Water & Sewer Utility Fund - Revenues

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 516,400	\$ 161,300
<b>REVENUES</b>						
<b>SALES OF GOODS AND SERVICES</b>						
60-00-3-370	Late Fee Charges	\$ 77,407	\$ 75,308	\$ 75,000	\$ 79,800	\$ 83,800
60-00-3-371	Water & Sewer Sales	4,449,788	4,326,772	4,500,000	4,450,000	4,672,500
60-00-3-373	Meter Charges	16,570	21,580	14,000	16,000	14,000
<b>TOTAL SALES OF GOODS AND SERVICES</b>		<b>\$ 4,543,765</b>	<b>\$ 4,423,660</b>	<b>\$ 4,589,000</b>	<b>\$ 4,545,800</b>	<b>\$ 4,770,300</b>
<b>OTHER</b>						
60-00-5-378	Sale of Surplus Equipment	\$ -	\$ 650	\$ -	\$ -	\$ -
60-00-5-380	Miscellaneous Income	360	6,157	2,000	5,400	24,000
60-00-5-381	Interest Income	4,692	3,279	3,700	2,800	1,000
60-00-5-385	Grant Revenue	-	-	-	99,200	25,400
<b>TOTAL OTHER REVENUES</b>		<b>\$ 5,052</b>	<b>\$ 10,086</b>	<b>\$ 5,700</b>	<b>\$ 107,400</b>	<b>\$ 50,400</b>
<b>TOTAL REVENUE (BEFORE TRANSFERS)</b>		<b>\$ 4,548,817</b>	<b>\$ 4,433,746</b>	<b>\$ 4,594,700</b>	<b>\$ 4,653,200</b>	<b>\$ 4,820,700</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
60-00-9-393	Transfer From Aquatic Center	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
60-00-9-889	Transfer To Employee Insurance Fund	(289,208)	(303,548)	(341,700)	(284,100)	(251,000)
60-00-9-950	Transfer To General Corporate Fund	(373,397)	(327,005)	(355,400)	(355,400)	(355,400)
60-00-9-951	Transfer To IMRF Fund	(212,500)	(219,000)	(239,700)	(224,800)	(147,000)
60-00-9-952	Transfer to Social Security Fund	-	-	-	-	(88,300)
60-00-9-962	Transfer to Water/Sewer Capacity Fund	(36,600)	(36,600)	-	-	-
60-00-9-963	Transfer to Liability Insurance Fund	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ (1,002,705)</b>	<b>\$ (977,153)</b>	<b>\$ (1,027,800)</b>	<b>\$ (955,300)</b>	<b>\$ (932,700)</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 3,546,112</b>	<b>\$ 3,456,593</b>	<b>\$ 3,566,900</b>	<b>\$ 3,697,900</b>	<b>\$ 3,888,000</b>
<b>EXPENSES</b>						
60-50-x-xxx	Water Treatment	\$ 851,673	\$ 883,781	\$ 936,000	\$ 879,600	\$ 912,300
60-51-x-xxx	Sewage Treatment	960,008	938,488	1,008,300	978,000	1,005,100
60-52-x-xxx	Sewer & Water Maintenance	739,451	749,150	821,100	776,300	781,500
60-53-x-xxx	Administration & Debt Service	629,522	634,793	643,300	637,900	648,300
60-54-x-xxx	Capital Improvement	481,471	603,676	681,000	781,200	452,300
<b>TOTAL WATER &amp; SEWER FUND EXPENSES</b>		<b>\$ 3,662,125</b>	<b>\$ 3,809,888</b>	<b>\$ 4,089,700</b>	<b>\$ 4,053,000</b>	<b>\$ 3,799,500</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (116,013)</b>	<b>\$ (353,295)</b>	<b>\$ (522,800)</b>	<b>\$ (355,100)</b>	<b>\$ 88,500</b>
Ending Fund Balance					\$ 161,300	\$ 249,800

## Utility - Revenues Line Item Descriptions

### 60-00-3-370 Late Fee Charges \$ 83,800

FY12/13 Actual:	\$ 77,407	FY13/14 Actual:	\$ 75,308
FY14/15 Budget:	\$ 75,000	FY14/15 Projected:	\$ 79,800
Budget to Proposed	11.7% <span style="color: green;">△</span>	Projected to Proposed	5.0% <span style="color: green;">△</span>

Revenues for late payment (penalty) charges are separated from the normal billing revenues and assigned to this line item. There is no substantial change in the number of users expected to pay late charges for next year, and the revenue amount is based on the typical annual revenue received during past years.

### 60-00-3-371 Water & Sewer Sales \$ 4,672,500

FY12/13 Actual:	\$ 4,449,788	FY13/14 Actual:	\$ 4,326,772
FY14/15 Budget:	\$ 4,500,000	FY14/15 Projected:	\$ 4,450,000
Budget to Proposed	3.8% <span style="color: green;">△</span>	Projected to Proposed	5.0% <span style="color: green;">△</span>

This line item reflects the revenue received from the sale of potable water and services provided to treat wastewater. Total revenue in this line item is impacted by growth and also by weather conditions. The City has experienced minimal growth over the past few years measured by the number of new customers and the amount of new revenue. Without an addition of new customers annually, water and sewer sales revenue directly corresponds to the amount of water pumped and treated, which is dependent on summer weather conditions.

In order to provide adequate funds for the necessary operation of the City's utility systems, complete important capital improvement projects, and continue to provide sound financial management of the utility operations, the City has historically approved small annual increases in water and sewer rates. Because of the need to complete essential capital projects within the Utility, the FY15/16 Water and Sewer Utility Fund Revenue Budget includes a recommendation for a 5% increase in the sewer and water rates. While this is higher than previous years, when compared with other municipal rates, the City's current rate is one of the lowest.

### 60-00-3-373 Meter Charges \$ 14,000

FY12/13 Actual:	\$ 16,570	FY13/14 Actual:	\$ 21,580
FY14/15 Budget:	\$ 14,000	FY14/15 Projected:	\$ 16,000
Budget to Proposed	0.0%	Projected to Proposed	-12.5% <span style="color: red;">▽</span>

The City replaces old meters (less than 2" in size) that have either quit working or that can no longer be repaired due to their age at no cost to the customer, and there is no revenue received from that service provided to our existing customers. However, the property/building owner is charged for the cost of the meter for the first-time installation. The amount of this revenue will vary from year to year based on the amount of new construction. Revenue received in FY14/15 is consistent with those amounts received in previous years.

**60-00-5-378 Sale of Surplus Equipment** **\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 650
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Following the replacement of vehicles and equipment purchased for the Utility Fund operations, those items are then sold as surplus assets by the City. No vehicles or equipment from the Utility Fund were sold at auction in 2014 and no surplus vehicles or equipment are planned to be sold in FY15/16.

**60-00-5-380 Miscellaneous Income** **\$ 24,000**

FY12/13 Actual:	\$ 360	FY13/14 Actual:	\$ 6,157
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 5,400
Budget to Proposed	1,100.0% <span style="color: green;">△</span>	Projected to Proposed	344.4% <span style="color: green;">△</span>

Revenue in this line item is from the sale of old water meters as scrap and from participation in an electric load reduction program whereby the water & wastewater treatment facilities operate on standby power during the electric utilities peak loading periods.

**60-00-5-381 Interest Income** **\$ 1,000**

FY12/13 Actual:	\$ 4,692	FY13/14 Actual:	\$ 3,279
FY14/15 Budget:	\$ 3,700	FY14/15 Projected:	\$ 2,800
Budget to Proposed	-73.0% <span style="color: red;">▽</span>	Projected to Proposed	-64.3% <span style="color: red;">▽</span>

The City has been able to retain the recommended fund balance within the Water and Sewer Utility Fund which generates annual interest earnings. This interest earned is included as revenue for the Water and Sewer Utility Fund and is used to support and offset operational and capacity costs.

**60-00-5-385 Grant Revenue** **\$ 25,400**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 99,200
Budget to Proposed	N/A	Projected to Proposed	-74.6% <span style="color: red;">▽</span>

In FY14/15, the City received a DECO grant to replace two rotary blowers at the northside wastewater treatment plant with more energy efficient models. The blowers will be installed prior to the end of FY14/15. In FY15/16, grant funds are anticipated to be received to replace energy inefficient T12 florescent bulbs, which are no longer being manufactured.

**60-00-9-393 Transfer From Aquatic Center \$ 9,000**

FY12/13 Actual:	\$ 9,000	FY13/14 Actual:	\$ 9,000
FY14/15 Budget:	\$ 9,000	FY14/15 Projected:	\$ 9,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Employees of the Water Treatment Division work a number of hours at the Aquatic Center each summer monitoring and controlling the water quality and maintaining the mechanical systems. Because the City’s water treatment system is a separate enterprise fund operation, it is not appropriate for the water customers to pay the cost for these services. As a result, this transfer is utilized to reimburse the utility fund for services provided. The amount of the transfer is based on the number of hours of work provided at the Aquatic Center each year.

**60-00-9-889 Transfer To Employee Insurance Fund (\$ 251,000)**

FY12/13 Actual:	(\$ 289,208)	FY13/14 Actual:	(\$ 303,548)
FY14/15 Budget:	(\$ 341,700)	FY14/15 Projected:	(\$ 284,100)
Budget to Proposed	-26.5% ▽	Projected to Proposed	-11.7% ▽

This annual transfer of funds from the Water and Sewer Utility Fund to the Employee Insurance Fund is to pay for the cost of providing health and life insurance coverage for the full-time employees in the three divisions supported by the Water and Sewer Fund (Water Treatment, Wastewater Treatment, and Sewer and Water Maintenance).

**60-00-9-950 Transfer To General Corporate Fund (\$ 355,400)**

FY12/13 Actual:	(\$ 373,397)	FY13/14 Actual:	(\$ 327,005)
FY14/15 Budget:	(\$ 355,400)	FY14/15 Projected:	(\$ 355,400)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The General Corporate Fund appropriates expenses for the City Manager’s Office, Finance Department, Human Resources Department, Public Works Administration, and Fleet Maintenance which then in turn provide support services to the Utility Fund operations. These General Fund supported costs have been reflected within the Water and Sewer Revenues budget as a corresponding transfer of funds pursuant to generally accepted accounting principles. The costs are based on a percentage of the general duties and time spent by each department assisting the utility fund operations and as annually adjusted by the City’s auditors. The City Administration is proposing freezing this transfer amount and will need to reevaluate the percentages for the various departments.

The percentages charged for each department are as follows:

- Finance Office - 40%
- Public Works Administration - 25%
- Human Resources Department - 20%
- General Government - 10%
- Fleet Maintenance - 8%

**60-00-9-951 Transfer To IMRF Fund (\$ 147,000)**

FY12/13 Actual:	(\$ 212,500)	FY13/14 Actual:	(\$ 219,000)
FY14/15 Budget:	(\$ 239,700)	FY14/15 Projected:	(\$ 224,800)
Budget to Proposed	-38.7% ▽	Projected to Proposed	-34.6% ▽

This transfer of funds from the Water and Sewer Utility Fund to the Illinois Municipal Retirement Fund is to pay for the cost of the City’s responsibility for retirement benefits for the full-time employees in the three divisions supported by the Water and Sewer Fund (Water Treatment, Wastewater Treatment, and Sewer and Water Maintenance).

**60-00-9-952 Transfer to Social Security Fund (\$ 88,300)**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This transfer of funds from the Water and Sewer Utility Fund to the Social Security Fund is to pay for the cost of the City’s responsibility for retirement benefits for the full-time employees in the three divisions supported by the Water and Sewer Fund (Water Treatment, Wastewater Treatment, and Sewer and Water Maintenance). This transfer includes payroll costs paid directly by the City for Social Security and Medicare coverage.

**60-00-9-962 Transfer to Water/Sewer Capacity Fund \$ 0**

FY12/13 Actual:	(\$ 36,600)	FY13/14 Actual:	(\$ 36,600)
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

During FY07/08, the City Council authorized the use of funds from the Sewer and Water Capacity CIP fund to pay a portion of the cost to purchase a new sewer cleaning vehicle for Sewer and Water Maintenance. This vehicle is used for maintenance purposes and is not related to the capacity of the utility system. As a result, the Sewer and Water Fund repaid the loan to the Capacity Fund over a five-year period via this annual transfer. FY13/14 was the fifth and final year of this repayment.

**60-00-9-963 Transfer to Liability Insurance Fund (\$ 100,000)**

FY12/13 Actual:	(\$ 100,000)	FY13/14 Actual:	(\$ 100,000)
FY14/15 Budget:	(\$ 100,000)	FY14/15 Projected:	(\$ 100,000)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The Liability Insurance Fund provides for all of the insurance needs of the City exclusive of employee health and life insurance, including property, auto, directors and officer’s liability, and workers’ compensation. These insurance costs are described in the Liability Insurance Fund. Since the City’s utility services and facilities are a separate enterprise fund, it is appropriate that the Utility Fund budget pay the appropriate insurance fees.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

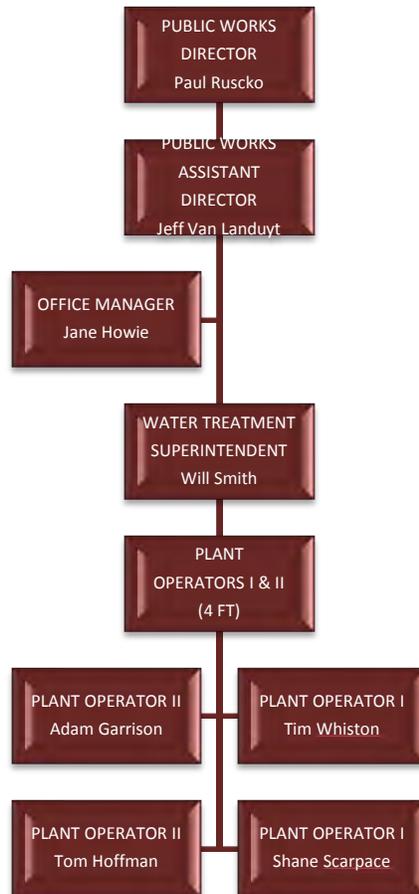
**Water**

## Water Treatment Division

The Water Treatment Division of the Department of Public Works is responsible for the operation and maintenance of the City’s two water treatment plants, six ground water supply wells, three elevated water storage tanks, one ground level storage tank, one water pumping station, and related facilities and equipment. This budget includes operational costs to meet or exceed all USEPA, IEPA, and IDPH water quality requirements as well as costs to staff the treatment facilities 16 hours per day, 365 days per year.



### WATER TREATMENT DIVISION – ORGANIZATIONAL CHART



### WATER TREATMENT DIVISION – PERSONNEL SUMMARY

POSITION/TITLE	11/12	12/13	13/14	14/15	15/16	+(-)
Superintendent	1	1	1	1	1	0
Plant Operator I and II	4	4	4	4	4	0
<b>TOTAL FULL TIME</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>

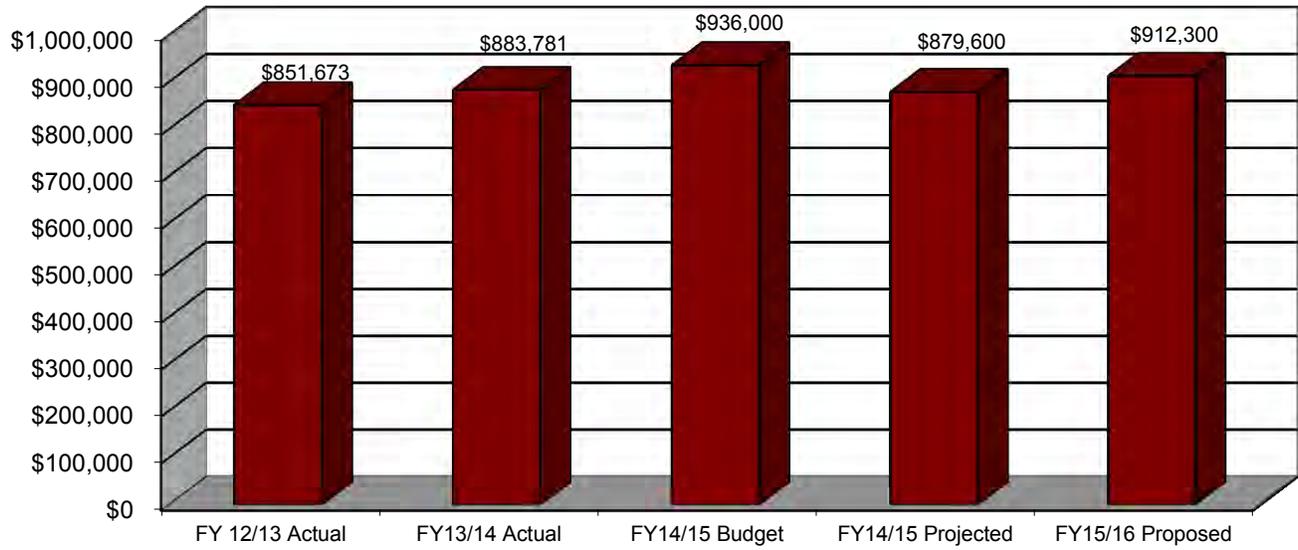
### **FY14/15 Accomplishments**

- The most significant accomplishment of the past year was the delivery of a safe, reliable water supply to customers. During FY14/15 there were no violations of regulatory standards or disruption of water service.
- The City received an award from the Illinois Department of Public Health (IDPH) in 2014 for perfect compliance with the Illinois mandated fluoride concentration in drinking water. This is the 18<sup>th</sup> consecutive year that the City of Woodstock has been recognized for this perfect compliance record.
- Preventative maintenance of one of the City's water supply wells serving the First Street Water Treatment Plant was completed without any disruption of service to water customers.
- Repairs to Softener #1 and improvements to the chlorine mixing system at the First Street Treatment Plant were completed.
- The IEPA-required sampling and documentation for the lead & copper testing program was completed in the fall of 2014. Lead and copper results were within the acceptable range which demonstrates that the City's corrosion control program is effective.
- Annual brine tank cleaning was completed at the Seminary Avenue Treatment Plant.
- A tenured employee retired in the fall of 2014. This vacancy was filled via the transfer of an employee from another Public Works' division. This transition has been smooth with no lapse in the staffing of the facilities.
- A pad-mounted standby generator was purchased and installed at well #8 on Donovan Ave. A second pad-mounted generator was also purchased and installed at well #12. These generators will provide emergency power to these municipal wells that are tributary to the First Street Treatment Plant.
- The Water Treatment Division is responsible for mechanical systems and water quality at the Woodstock Water Works. Public pools are regulated by the IDPH. Inspections during the pool season by the IDPH found no deficiencies in the mechanical equipment or water quality.

### **FY15/16 Goals and Objectives**

- Provide professional management and operation of the City's water supply and water treatment systems to meet all regulatory requirements as well as City of Woodstock water quality goals for our customers.
- Provide prompt, personal, courteous and professional service to our water customers.
- Plan, schedule and complete regular maintenance of all water supply wells and water treatment facilities to ensure a reliable operation and consistent delivery of water to our customers without disruption or water restriction due to mechanical failures.
- Provide general and specific information regarding Woodstock's water supply and treatment systems to the public as appropriate and as requested. Provide educational opportunities to explain the importance of water conservation, groundwater protection and availability issues.
- Operate the City's water supply and treatment facilities in a cost-efficient manner.
- Identify continuing education for operators to maintain the technical skills necessary for the safe and efficient delivery of water to our customers.
- Provide management, control, and maintenance of mechanical systems to manage water quality at the Woodstock Water Works.

## BUDGET COMPARISON



## Water & Sewer Utility-Expenses

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>WATER TREATMENT</b>						
<b>SALARIES</b>						
60-50-3-403	Water Superintendent	\$ 79,324	\$ 79,848	\$ 81,300	\$ 80,900	\$ 84,600
60-50-3-415	Operators	222,186	218,492	220,400	222,400	213,200
60-50-3-445	Overtime	7,942	7,358	10,000	8,500	9,000
<b>TOTAL SALARIES</b>		<b>\$ 309,452</b>	<b>\$ 305,698</b>	<b>\$ 311,700</b>	<b>\$ 311,800</b>	<b>\$ 306,800</b>
<b>PERSONAL SERVICES</b>						
60-50-4-451	Sick Leave Conversion	\$ -	\$ -	\$ 1,700	\$ 2,400	\$ 5,000
60-50-4-453	Uniforms	1,299	718	2,100	2,000	2,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 1,299</b>	<b>\$ 718</b>	<b>\$ 3,800</b>	<b>\$ 4,400</b>	<b>\$ 7,000</b>
<b>CONTRACTUAL SERVICES</b>						
60-50-5-501	Communications	\$ 12,289	\$ 22,379	\$ 25,500	\$ 25,500	\$ 31,000
60-50-5-509	Laboratory Testing Services	9,310	11,605	9,500	8,000	9,500
60-50-5-540	Utilities	201,470	197,743	215,000	195,000	200,000
60-50-5-550	Service to Maintain Building	496	711	1,000	500	1,000
60-50-5-552	Service to Maintain Equipment/Vehicles	8,626	20,072	15,000	18,000	17,000
60-50-5-560	Refuse	49	-	9,000	7,000	4,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 232,240</b>	<b>\$ 252,510</b>	<b>\$ 275,000</b>	<b>\$ 254,000</b>	<b>\$ 262,500</b>
<b>COMMODITIES</b>						
60-50-6-602	Gasoline & Oil	\$ 5,074	\$ 5,998	\$ 6,000	\$ 5,000	\$ 5,500
60-50-6-603	Fuel-Heating	13,191	24,109	19,000	16,000	18,000
60-50-6-605	Tools	375	420	500	500	500
60-50-6-606	Supplies	3,088	2,703	2,500	2,200	2,500
60-50-6-607	Chemicals	51,769	48,085	55,000	43,000	50,000
60-50-6-610	Salt	222,473	213,795	225,000	200,000	225,000
60-50-6-615	Laboratory Chemicals	3,561	4,527	4,500	4,100	4,500
60-50-6-620	Material to Maintain Building	-	1,360	500	500	500
60-50-6-621	Material to Maintain Equipment	7,201	20,590	28,500	33,500	25,000
60-50-6-622	Material to Maintain Vehicles	950	2,010	1,500	2,400	2,000
<b>TOTAL COMMODITIES</b>		<b>\$ 307,682</b>	<b>\$ 323,597</b>	<b>\$ 343,000</b>	<b>\$ 307,200</b>	<b>\$ 333,500</b>
<b>CAPITAL OUTLAY</b>						
60-50-7-720	Equipment	\$ 1,000	\$ 1,258	\$ 2,500	\$ 2,200	\$ 2,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 1,000</b>	<b>\$ 1,258</b>	<b>\$ 2,500</b>	<b>\$ 2,200</b>	<b>\$ 2,500</b>
<b>TOTAL WATER TREATMENT DIVISION EXPENSES</b>		<b>\$ 851,673</b>	<b>\$ 883,781</b>	<b>\$ 936,000</b>	<b>\$ 879,600</b>	<b>\$ 912,300</b>

## Water Treatment Division Line Item Descriptions

### 60-50-3-403 Water Superintendent \$ 84,600

FY12/13 Actual:	\$ 79,324	FY13/14 Actual:	\$ 79,848
FY14/15 Budget:	\$ 81,300	FY14/15 Projected:	\$ 80,900
Budget to Proposed	4.1% <span style="color: red;">△</span>	Projected to Proposed	4.6% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA increase plus the opportunity for an additional increase based on the City's merit program. The Superintendent directs and manages all operations associated with water treatment and is responsible for compliance with operating permits. This line item pays the cost of the Superintendent's salary for the Water Treatment Division of Public Works.

### 60-50-3-415 Operators \$ 213,200

FY12/13 Actual:	\$ 222,186	FY13/14 Actual:	\$ 218,492
FY14/15 Budget:	\$ 220,400	FY14/15 Projected:	\$ 222,400
Budget to Proposed	-3.3% <span style="color: green;">▽</span>	Projected to Proposed	-4.1% <span style="color: green;">▽</span>

The FY15/16 budget amount is consistent with the negotiated labor contracts for unionized Public Works positions. This line item pays the salary of four (4) full-time, year-round plant operators who serve to operate and maintain two (2) water treatment facilities, water booster station, water towers, etc. In 2014, an employee was away on medical leave for several weeks. An employee from another division in Public Works was temporarily assigned to Water Treatment.

### 60-50-3-445 Overtime \$ 9,000

FY12/13 Actual:	\$ 7,942	FY13/14 Actual:	\$ 7,358
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 8,500
Budget to Proposed	-10.0% <span style="color: green;">▽</span>	Projected to Proposed	5.9% <span style="color: red;">△</span>

Some overtime costs are incurred each year to deal with unanticipated and/or emergency situations. These may include but not be limited to periods of inclement weather, drought, and or equipment malfunction. On occasion, employees may need to work past normal scheduled hours to complete a critical equipment repair to return the treatment process back to normal operation. Because the plant is staffed 365 days per year, this line also includes funds to staff the facilities on holidays.

### 60-50-4-451 Sick Leave Conversion \$ 5,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 1,700	FY14/15 Projected:	\$ 2,400
Budget to Proposed	194.1% <span style="color: red;">△</span>	Projected to Proposed	108.3% <span style="color: red;">△</span>

This line item accounts for the sick leave conversion benefits of Water Treatment Division employees. The sick leave conversion program provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions. In FY15/16, all five employees in this division will have accumulated more than 800 hours of sick leave assuming that they don't use sick time during calendar year 2015. Prior to FY14/15, a fewer number of employees were eligible for sick leave conversion.

**60-50-4-453 Uniforms \$ 2,000**

FY12/13 Actual:	\$ 1,299	FY13/14 Actual:	\$ 718
FY14/15 Budget:	\$ 2,100	FY14/15 Projected:	\$ 2,000
Budget to Proposed	-4.8% ▽	Projected to Proposed	0.0%

In an effort to maintain some consistency in the clothing and in an effort to maintain a professional appearance, the City provides certain uniform items for Public Works employees. All uniforms and clothing identifies the individual as an employee of Public Works and the City of Woodstock. Funds within this line item cover the purchase of T-shirts, jackets, coats, rain gear, gloves, boots, and other clothing items for all full-time employees in the Water Treatment Division on an as-needed basis.

**60-50-5-501 Communications \$ 31,000**

FY12/13 Actual:	\$ 12,289	FY13/14 Actual:	\$ 22,379
FY14/15 Budget:	\$ 25,500	FY14/15 Projected:	\$ 25,500
Budget to Proposed	21.6% △	Projected to Proposed	21.6% △

This line item covers costs for telemetry via phone lines from various divisional facilities, phone and fax lines for the treatment plants as well as Verizon phone service for Water Treatment employees. The proposed FY15/16 budget request includes funds to cover an anticipated 20% increase in the lease of RTNC, FDDC, and CSNS lines starting in January, 2015. The new fiber optic project will eliminate the need to lease communication and alarm lines from AT&T resulting in a significant decrease in this line item in future years.

**60-50-5-509 Laboratory Testing Services \$ 9,500**

FY12/13 Actual:	\$ 9,310	FY13/14 Actual:	\$ 11,605
FY14/15 Budget:	\$ 9,500	FY14/15 Projected:	\$ 8,000
Budget to Proposed	0.0%	Projected to Proposed	18.8% △

This line item covers costs for mandated and compliance testing that must be completed by a State-certified laboratory. In-house testing to provide operational standards is done several times per day; costs associated with in house testing are not charged to this line item. The costs associated with this line item vary from year to year depending upon the cycle for mandated sample collection and analysis.

**60-50-5-540 Utilities \$ 200,000**

FY12/13 Actual:	\$ 201,470	FY13/14 Actual:	\$ 197,743
FY14/15 Budget:	\$ 215,000	FY14/15 Projected:	\$ 195,000
Budget to Proposed	-7.0% ▽	Projected to Proposed	2.6% △

This line item covers the cost for electricity to operate the City's water treatment facilities. Based upon a new cooperative agreement, the City's rates are expected to drop by 5.8% beginning in November 2015. This single line item represents 22.5% of the total water treatment operating budget for the upcoming year. Much of the equipment in the treatment process is in operation 24/7. Costs in this line item are directly related to the amount of water pumped so in a drought year, electrical costs will be higher.

**60-50-5-550 Service to Maintain Buildings** **\$ 1,000**

FY12/13 Actual:	\$ 496	FY13/14 Actual:	\$ 711
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	100% <span style="color: red;">△</span>

This line item is used to pay for all outside contract work related to the maintenance or improvement of buildings within this division. Typical expenditures in this line item include locksmith services, window repair or replacement, garage door services, roof repair, tuck pointing, or glazing. This line item does not include funds to cover the cost for material to be used for repairs made by plant personnel.

**60-50-5-552 Service to Maintain Equipment & Vehicles** **\$ 17,000**

FY12/13 Actual:	\$ 8,626	FY13/14 Actual:	\$ 20,072
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 18,000
Budget to Proposed	13.3% <span style="color: red;">△</span>	Projected to Proposed	-5.6% <span style="color: green;">▽</span>

This line item covers the costs for scheduled and unscheduled services to maintain equipment. Some examples of scheduled services may include; generator service, HVAC, fire extinguishers, and altitude valve service. Some examples of unanticipated services may include; electric motor repair, PLC programming, vehicle damage repair, and chemical feed system repairs. In FY14/15 a new electrical service line needed to be pulled to well #11 & #10 due to a grounded phase. These problems are not anticipated and the cost to repair them resulted in expenditures that are higher than the amount budgeted.

**60-50-5-560 Refuse** **\$ 4,000**

FY12/13 Actual:	\$ 49	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 9,000	FY14/15 Projected:	\$ 7,000
Budget to Proposed	-55.6% <span style="color: green;">▽</span>	Projected to Proposed	-42.9% <span style="color: green;">▽</span>

This line item pays the cost of disposal of “special wastes” generated at the water treatment facilities. In FY14/15, resin from a softener repair and debris from the cleaning of brine tanks were discarded. Even though this material is not hazardous, it is classified as “special waste” which increases the cost for disposal.

**60-50-6-602 Gasoline & Oil** **\$ 5,500**

FY12/13 Actual:	\$ 5,074	FY13/14 Actual:	\$ 5,998
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 5,000
Budget to Proposed	-8.3% <span style="color: green;">▽</span>	Projected to Proposed	10.0% <span style="color: red;">△</span>

This line item is for oil and gas used in two vehicles assigned to the Water Treatment Division, mowing equipment, and portable pumps.

**60-50-6-603 Fuel Heating** **\$ 18,000**

FY12/13 Actual:	\$ 13,191	FY13/14 Actual:	\$ 24,109
FY14/15 Budget:	\$ 19,000	FY14/15 Projected:	\$ 16,000
Budget to Proposed	-5.3% <span style="color: green;">▽</span>	Projected to Proposed	12.5% <span style="color: red;">△</span>

This line item pays the heating costs for the two (2) water treatment plants and two (2) natural gas generators. Actual costs during FY13/14 were higher due to an extremely cold winter season. In FY15/16, natural gas prices are expected to decrease slightly and this is reflected in the budget request.

**60-50-6-605 Tools \$ 500**

FY12/13 Actual:	\$ 375	FY13/14 Actual:	\$ 420
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is to be used to purchase small hand tools and equipment to maintain the equipment, buildings, and grounds at the treatment plants. Individual tools with a price tag of more than \$500 are charged to the equipment line item.

**60-50-6-606 Supplies \$ 2,500**

FY12/13 Actual:	\$ 3,088	FY13/14 Actual:	\$ 2,703
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,200
Budget to Proposed	0.0%	Projected to Proposed	13.6% <span style="color: red;">△</span>

This line item is to be used for the purchase of general supplies needed for the division. Typical purchases in this line item would include: cleaning supplies, light bulbs, paper products, garbage bags, hand soap, first aid, charts for flow recording, and general office supplies.

**60-50-6-607 Chemicals \$ 50,000**

FY12/13 Actual:	\$ 51,769	FY13/14 Actual:	\$ 48,085
FY14/15 Budget:	\$ 55,000	FY14/15 Projected:	\$ 43,000
Budget to Proposed	-9.1% <span style="color: green;">▽</span>	Projected to Proposed	16.3% <span style="color: red;">△</span>

This line item is used for the purchase of chemicals to be used in the treatment process. Typical purchases in this line item would be chlorine gas, phosphate, and fluoride. The amount of chemicals needed annually is directly related to the amount of water pumped. In a drought year, expenditures in this line item will be higher than a year with ample rainfall amounts.

**60-50-6-610 Salt \$ 225,000**

FY12/13 Actual:	\$ 222,473	FY13/14 Actual:	\$ 213,795
FY14/15 Budget:	\$ 225,000	FY14/15 Projected:	\$ 200,000
Budget to Proposed	0.0%	Projected to Proposed	12.5% <span style="color: red;">△</span>

This line item pays the cost of salt used in the softener regeneration process. Woodstock's well water is high in minerals. The water is partially softened to improve the quality of the water provided to the residents. Not unlike chemical and electrical costs, the amount of salt used is proportional to the amount of water that is pumped. In calendar year 2015, the cost per ton increased 23.2% as compared to 2014.

**60-50-6-615 Laboratory Chemicals \$ 4,500**

FY12/13 Actual:	\$ 3,561	FY13/14 Actual:	\$ 4,527
FY14/15 Budget:	\$ 4,500	FY14/15 Projected:	\$ 4,100
Budget to Proposed	0.0%	Projected to Proposed	9.8% <span style="color: red;">△</span>

This line item is used to purchase chemicals and supplies necessary for the operation of the analytical lab at the Seminary Avenue Plant. Chemicals purchased are used to make up standards, pH buffers, acids, bases, and all other reagents. Typical supplies would be thermometers, pipettes, beakers, sample containers, probes, etc.

**60-50-6-620 Material to Maintain Buildings \$ 500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 1,360
FY14/15 Budget:	\$ 500	FY14/15 Projected:	\$ 500
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is for the purchase of materials used by employees for in-house maintenance and improvements to buildings within this division. Examples of items purchased under this line item include floor mats, sump pumps, light fixtures, paint, sealers, lumber, mortar, cement, roof tar, doors, shelving, trim, hardware, etc.

**60-50-6-621 Material to Maintain Equipment \$ 25,000**

FY12/13 Actual:	\$ 7,201	FY13/14 Actual:	\$ 20,590
FY14/15 Budget:	\$ 28,500	FY14/15 Projected:	\$ 33,500
Budget to Proposed	-12.3% ▽	Projected to Proposed	-25.4% ▽

This line item is for the purchase of material and supplies needed for the service and repair of all equipment used in the treatment processes and grounds maintenance. Typical costs include bearings, seals, electrical controls, wiring, conduit, repair sleeves, sampler parts, bolts and miscellaneous hardware, lubricants, filters, fuses, tubing, hour meters, valves, pump impellers, and belts. Major repairs in FY14/15 resulting in spending more than the budgeted amount include; the purchase of several rebuild kits for water sampling stations that froze the previous winter; repair kits for chemical feed pumps and systems, repair to whole house dehumidification equipment, and the purchase of electrical wire to pull a new service line to well #11. All of these expenditures were unanticipated.

**60-50-6-622 Material to Maintain Vehicles \$ 2,000**

FY12/13 Actual:	\$ 950	FY13/14 Actual:	\$ 2,010
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 2,400
Budget to Proposed	33.3% △	Projected to Proposed	-16.7% ▽

This line item is used to purchase routine maintenance and repair parts and supplies for two vehicles assigned to this division. Expenditures in this line item are based upon decisions by Public Works mechanics not Water Treatment Division staff. The Fleet Maintenance Division performs the repairs and charges any necessary parts to this line item.

**60-50-7-720 Equipment \$ 2,500**

FY12/13 Actual:	\$ 1,000	FY13/14 Actual:	\$ 1,258
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,200
Budget to Proposed	0.0%	Projected to Proposed	13.6% △

This line item covers the cost of equipment replacement with a value of a least \$500.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

**Sewer**

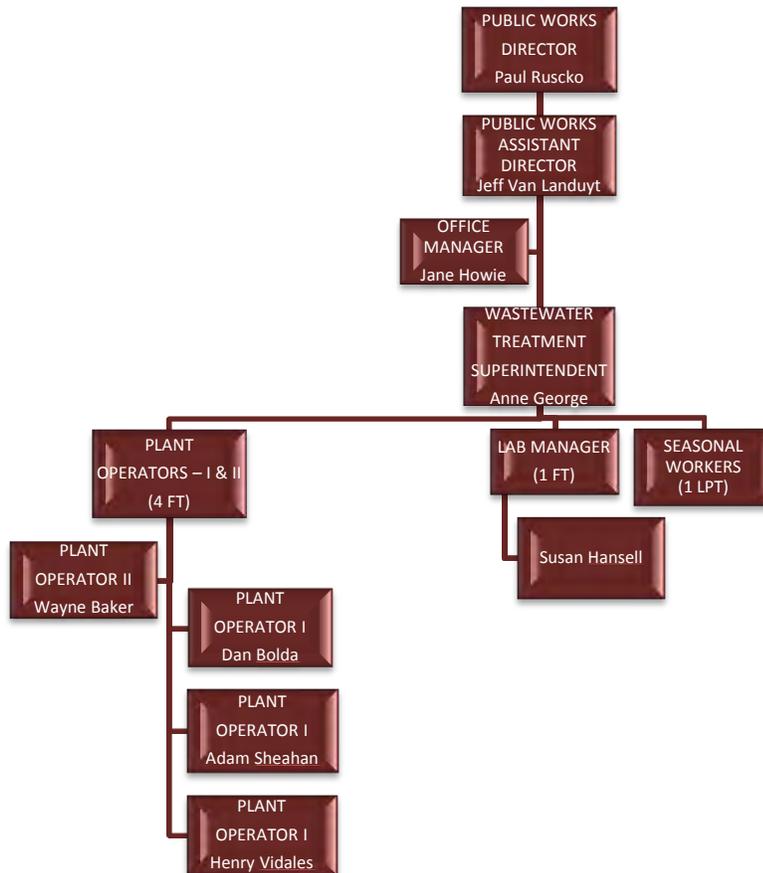
## Wastewater Treatment Division

The Wastewater Treatment Division of Public Works is responsible for the operation, maintenance, staffing, and improvement of the City of Woodstock's two wastewater treatment plants, one off-site lift station, and all related equipment and facilities.

This budget includes the costs and staffing necessary for the successful operation of the wastewater treatment facilities five days a week and limited hours on the weekends and holidays to meet all IEPA and USEPA NPDES requirements.



### WASTEWATER TREATMENT DIVISION – ORGANIZATIONAL CHART



<b>WASTEWATER TREATMENT DIVISION – PERSONNEL SUMMARY</b>						
<b>POSITION/TITLE</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>+(-)</b>
Superintendent	1	1	1	1	1	0
Plant Operator I & II	4	4	4	4	4	0
Lab Manager	1	1	1	1	1	0
Seasonal Employee	0.5	0.5	0	0.5	0.5	0
<b>TOTAL FULL TIME</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>TOTAL SEASONAL/LPT (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>

#### FY14/15 Accomplishments

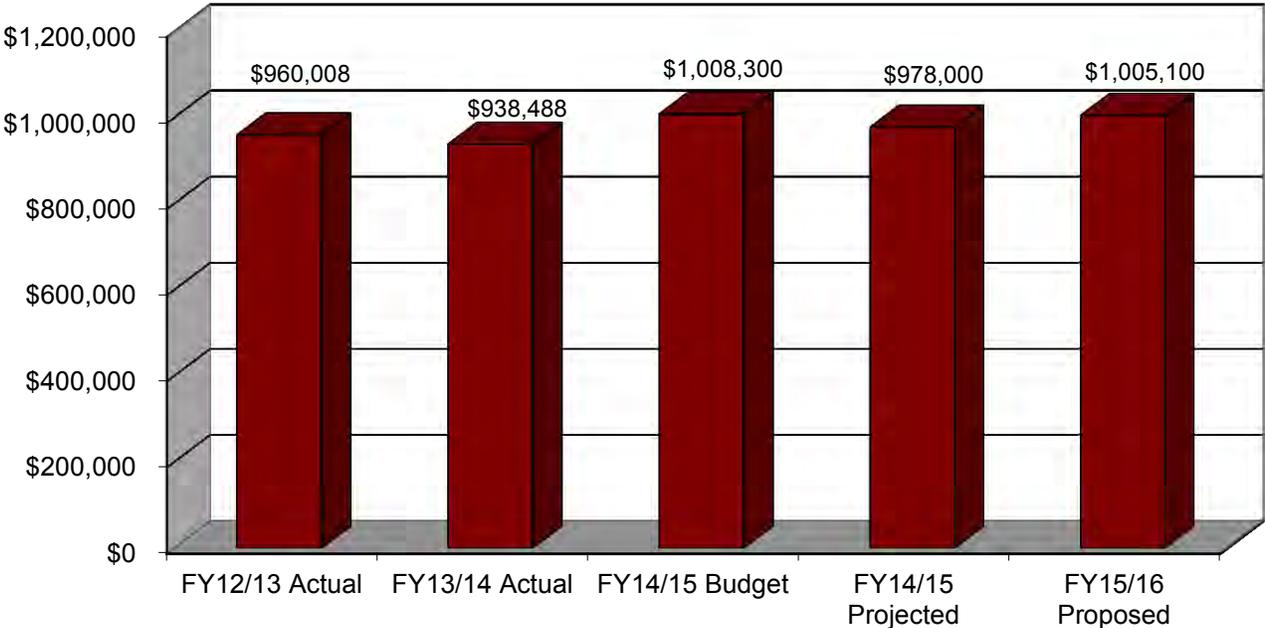
- Achieved 100% compliance at both the north and south side wastewater treatment plants in 2014 based on the specific limits established with the NPDES permits. This perfect compliance record has been achieved for eleven (11) consecutive years at the north side plant and seven (7) consecutive years at the south side plant.
- Prepared and submitted required monthly Discharge Monitoring Report's (DMR) to the IEPA on or before the due date each month. Prepared and submitted all additional reports as required by the terms and conditions of the City's NPDES permits.
- The Laboratory Manager performed all work in accordance with NPDES requirements and Standard Method procedures throughout the entire year. The Laboratory Manager successfully completed the annual Quality Assurance/ Quality Control Program administered by the EPA to verify competency and accuracy of our in-house lab results. The Lab Manager also participated in a *voluntary* quality assurance/quality control program and all samples analyzed were in the required range.
- The City's NPDES permit for the operation of the north side plant was issued on October 31, 2014. The draft form of the new permit was received in April, 2013. However, due to the requirement of new parameters; more time was requested to evaluate these new conditions. Baxter & Woodman worked with staff to determine how to meet the new requirements, changed some of the permit verbiage, and opted out of belonging to the Fox River Study Group.
- All solids prepared for land application met the conditions for Class B sludge and these solids were applied in accordance with IEPA specifications. Completed all documentation required for land application and disposal of solids in 2014.
- During the past year, the treatment plant employees completed numerous in-house projects for building maintenance, equipment repairs, equipment replacements, and grounds improvements to ensure reliable service to the sewer customers. A large project completed in house was the installation of two sludge valves and repairs to the sludge line to digester #1. The quotes given by outside contractors were \$18,000. Division employees devised a plan and made the necessary repairs for \$2,000. Examples of the many repairs that were completed by division employees: installed four rotary blowers, designed a new method to remove polymer cleanly from the drums, installed the repaired #2 raw pump at Olson Park Lift Station, installed new WAS and RAS meters at the south side facility, and installed the repaired WAS and RAS pumps at the south side facility.

- Continued to update the inventory of new or expanding industrial and commercial businesses that could affect treatment plant performance.
- Continued to provide tours of the facility to elementary school students up to college students; we hosted four tours, two students job shadowing, and one class stream study in 2014.
- Replaced 2 rotary blowers with more energy efficient units through a grant reimbursement of \$99,200 from the Department of Commerce & Economic Opportunity (DCEO).

**FY15/16 Goals and Objectives**

- Provide professional management and operation of the City’s wastewater treatment facilities to meet all regulatory requirements and ensure compliance with all National Pollution Discharge Elimination System (NPDES) requirements.
- Provide professional management for optimum treatment plant performance for the benefit of our wastewater customers.
- Plan, schedule, and complete regular service and maintenance of all wastewater treatment facilities to ensure a reliable operation and consistent protection of the environment.
- Provide general and specific information regarding Woodstock’s wastewater treatment system to the general public and industrial users.
- Operate the City’s wastewater treatment facilities in a cost effective manner to produce the best product possible for our customers at the lowest cost.
- Develop and maintain a highly motivated and productive staff that is capable of providing technical skills necessary for the safe and efficient treatment of wastewater for our customers.

**BUDGET COMPARISON**



## Water & Sewer Utility-Expenses

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>WASTEWATER TREATMENT</b>						
<b>SALARIES</b>						
60-51-3-404	Wastewater Treatment Superintendent	\$ 82,441	\$ 84,352	\$ 86,500	\$ 86,000	\$ 89,900
60-51-3-409	Laboratory Manager	60,099	62,574	65,500	65,200	68,700
60-51-3-415	Operators	219,922	198,838	217,500	213,900	225,100
60-51-3-431	Extra Labor	4,625	3,741	6,400	4,500	6,000
60-51-3-445	Overtime	2,416	3,436	3,500	2,400	3,500
	<b>TOTAL SALARIES</b>	<b>\$ 369,503</b>	<b>\$ 352,941</b>	<b>\$ 379,400</b>	<b>\$ 372,000</b>	<b>\$ 393,200</b>
<b>PERSONAL SERVICES</b>						
60-51-4-451	Sick Leave Conversion	\$ 570	\$ 502	\$ 2,900	\$ 600	\$ 3,100
60-51-4-453	Uniforms	2,269	2,138	2,500	2,400	2,500
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,839</b>	<b>\$ 2,640</b>	<b>\$ 5,400</b>	<b>\$ 3,000</b>	<b>\$ 5,600</b>
<b>CONTRACTUAL SERVICES</b>						
60-51-5-501	Communications	\$ 5,856	\$ 7,181	\$ 7,200	\$ 6,300	\$ 7,000
60-51-5-509	Laboratory Testing Services	7,815	10,014	9,400	11,200	12,000
60-51-5-540	Utilities	256,728	246,838	280,000	255,000	255,000
60-51-5-550	Service to Maintain Buildings	1,937	3,477	3,000	6,000	4,000
60-51-5-551	Sludge Disposal	91,300	76,653	92,000	89,500	92,000
60-51-5-552	Service to Maintain Equipment/Vehicles	55,108	38,958	55,000	35,000	55,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 418,744</b>	<b>\$ 383,121</b>	<b>\$ 446,600</b>	<b>\$ 403,000</b>	<b>\$ 425,000</b>
<b>COMMODITIES</b>						
60-51-6-602	Gasoline & Oil	\$ 7,046	\$ 9,378	\$ 8,500	\$ 6,200	\$ 8,000
60-51-6-603	Fuel-Heating	9,025	11,961	10,000	11,000	10,000
60-51-6-605	Tools	686	166	800	800	800
60-51-6-606	Supplies	2,301	6,482	5,500	6,200	6,000
60-51-6-607	Chemicals	76,594	77,515	80,000	74,100	80,000
60-51-6-615	Lab Chemicals	18,777	15,298	16,000	16,000	16,000
60-51-6-620	Material to Maintain Buildings	4,494	759	3,500	2,500	3,000
60-51-6-621	Material to Maintain Equipment	46,831	76,864	48,000	53,000	50,000
60-51-6-622	Material to Maintain Vehicles	1,246	1,093	600	3,000	1,500
60-51-6-623	Material to Maintain Land	414	270	1,000	1,100	1,000
	<b>TOTAL COMMODITIES</b>	<b>\$ 167,414</b>	<b>\$ 199,786</b>	<b>\$ 173,900</b>	<b>\$ 173,900</b>	<b>\$ 176,300</b>
<b>CAPITAL OUTLAY</b>						
60-51-7-720	Equipment	\$ 1,508	\$ -	\$ 3,000	\$ 26,100	\$ 5,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,508</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 26,100</b>	<b>\$ 5,000</b>
<b>TOTAL WASTEWATER TREATMENT DIVISION EXPENSES</b>		<b>\$ 960,008</b>	<b>\$ 938,488</b>	<b>\$ 1,008,300</b>	<b>\$ 978,000</b>	<b>\$ 1,005,100</b>

## Wastewater Treatment Division Line Item Descriptions

### 60-51-3-404 Wastewater Treatment Superintendent \$ 89,900

FY12/13 Actual:	\$ 82,441	FY13/14 Actual:	\$ 84,352
FY14/15 Budget:	\$ 86,500	FY14/15 Projected:	\$ 86,000
Budget to Proposed	3.9% <span style="color: red;">△</span>	Projected to Proposed	4.5% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA increase plus the opportunity for an additional increase based on the City's merit program. The Superintendent directs and manages all operations associated with wastewater treatment and is responsible for compliance with operating permits.

### 60-51-3-409 Laboratory Manager \$ 68,700

FY12/13 Actual:	\$ 60,099	FY13/14 Actual:	\$ 62,574
FY14/15 Budget:	\$ 65,500	FY14/15 Projected:	\$ 65,200
Budget to Proposed	4.9% <span style="color: red;">△</span>	Projected to Proposed	5.4% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the negotiated labor contracts for unionized Public Works positions. This line item pays the salary of one (1) full-time, year-round Laboratory Manager who performs mandatory sampling and analysis of wastewater at various stages of the treatment process. Sampling and analysis is dictated through the NPDES Permit issued by the Illinois EPA.

### 60-51-3-415 Operators \$ 225,100

FY12/13 Actual:	\$ 219,922	FY13/14 Actual:	\$ 198,838
FY14/15 Budget:	\$ 217,500	FY14/15 Projected:	\$ 213,900
Budget to Proposed	3.5% <span style="color: red;">△</span>	Projected to Proposed	5.2% <span style="color: red;">△</span>

The FY15/16 budget amount is consistent with the negotiated labor contracts for unionized Public Works positions. This line item pays the salary of four (4) full-time, year-round plant operators who serve to operate and maintain two (2) wastewater treatment facilities and one sanitary sewer lift station within the collection system.

### 60-51-3-431 Extra Labor \$ 6,000

FY12/13 Actual:	\$ 4,625	FY13/14 Actual:	\$ 3,741
FY14/15 Budget:	\$ 6,400	FY14/15 Projected:	\$ 4,500
Budget to Proposed	-6.3% <span style="color: green;">▽</span>	Projected to Proposed	33.3% <span style="color: red;">△</span>

This line item is used to pay the salary costs of a seasonal part-time employee working 40 hours per week during the summer months (May thru August). The seasonal employee provides additional labor for summer mowing, trimming, and outside maintenance at the two wastewater treatment plants which frees up more work hours for the operators to manage the treatment process. Actual costs are determined by the total number of hours that this employee works.

**60-51-3-445 Overtime** **\$ 3,500**

FY12/13 Actual:	\$ 2,416	FY13/14 Actual:	\$ 3,436
FY14/15 Budget:	\$ 3,500	FY14/15 Projected:	\$ 2,400
Budget to Proposed	0.0%	Projected to Proposed	45.8% <span style="color: red;">△</span>

Some overtime costs are incurred each year to deal with unanticipated and/or emergency situations. These may include but not be limited to periods of heavy rain, inclement weather, equipment malfunction, or the potential upset of the treatment plant. On occasion, employees may need to work past normal work hours to complete a critical equipment repair to return the treatment process back to normal operation.

**60-51-4-451 Sick Leave Conversion** **\$ 3,100**

FY12/13 Actual:	\$ 570	FY13/14 Actual:	\$ 502
FY14/15 Budget:	\$ 2,900	FY14/15 Projected:	\$ 600
Budget to Proposed	6.9% <span style="color: red;">△</span>	Projected to Proposed	416.7% <span style="color: red;">△</span>

This line item accounts for the sick leave conversion benefits of Wastewater Treatment employees. The sick leave conversion program provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions. In FY15/16, two employees will have accumulated more than 800 hours of sick leave assuming that they don't use sick time during calendar year 2015.

**60-51-4-453 Uniforms** **\$ 2,500**

FY12/13 Actual:	\$ 2,269	FY13/14 Actual:	\$ 2,138
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 2,400
Budget to Proposed	0.0%	Projected to Proposed	4.2% <span style="color: red;">△</span>

In an effort to maintain consistency in the clothing and to promote a professional appearance, the City provides certain uniform items for Public Works employees. All uniforms and clothing identifies the individual as an employee of Public Works and the City of Woodstock. Funds within this line item cover the purchase of T-shirts, jackets, coats, rain gear, gloves, boots, and other clothing items for all full-time employees in the Wastewater Treatment Division on an as-needed basis.

**60-51-5-501 Communications** **\$ 7,000**

FY12/13 Actual:	\$ 5,856	FY13/14 Actual:	\$ 7,181
FY14/15 Budget:	\$ 7,200	FY14/15 Projected:	\$ 6,300
Budget to Proposed	-2.8% <span style="color: green;">▽</span>	Projected to Proposed	11.1% <span style="color: red;">△</span>

Charges to this line item include normal phone service at the two treatment plants, alarm dialers, Comcast internet, and Verizon cellular phone fees for all full-time division employees.

**60-51-5-509 Laboratory Testing Services \$ 12,000**

FY12/13 Actual:	\$ 7,815	FY13/14 Actual:	\$ 10,014
FY14/15 Budget:	\$ 9,400	FY14/15 Projected:	\$ 11,200
Budget to Proposed	27.7% $\Delta$	Projected to Proposed	7.1% $\Delta$

This line item provides funds for sludge and plant effluent samples to be analyzed for parameters outside the scope of our in-house analytical lab. Analytical requirements are based upon the terms and conditions of the operating permits issued by the Federal and State EPA. The renewed NPDES permit for the north side facility requires an increase in the number of samples and testing parameters in 2015.

**60-51-5-540 Utilities \$ 255,000**

FY12/13 Actual:	\$ 256,728	FY13/14 Actual:	\$ 246,838
FY14/15 Budget:	\$ 280,000	FY14/15 Projected:	\$ 255,000
Budget to Proposed	-8.9% $\nabla$	Projected to Proposed	0.0%

This line item covers the cost for electricity to operate the City's wastewater treatment facilities. Based upon a new cooperative agreement, the City's rates are expected to drop by 5.8% beginning in November 2015. This single line item represents 26.5% of the total wastewater treatment operating budget for the upcoming year. Much of the equipment in the treatment process is in operation 24/7/365.

**60-51-5-550 Service to Maintain Buildings \$ 4,000**

FY12/13 Actual:	\$ 1,937	FY13/14 Actual:	\$ 3,477
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	33.3% $\Delta$	Projected to Proposed	-33.3% $\nabla$

This line item is used to pay for all outside contract work related to the maintenance or improvement of buildings within this division. Annual expenses will vary based on the amount and type of building maintenance work to be completed. In FY14/15 four (4) unit heaters were replaced by an outside contractor; three at the North Plant and one at the South Plant. These installations account for the overage in this line item. This line item does not include funds to cover the cost for material to be used for repairs made by plant personnel.

**60-51-5-551 Sludge Disposal \$ 92,000**

FY12/13 Actual:	\$ 91,300	FY13/14 Actual:	\$ 76,653
FY14/15 Budget:	\$ 92,000	FY14/15 Projected:	\$ 89,500
Budget to Proposed	0.0%	Projected to Proposed	2.8% $\Delta$

This line item is used to pay for all outside contract work related to the proper removal and disposal of sludge from the two wastewater treatment plants. Sewage sludge is land applied and application dates are weather dependent. In some cases, sludge produced in one budget year cannot be applied and paid out in that same year if weather conditions are not favorable. As a result, annual expenditures in this line item can vary from year to year.

**60-51-5-552 Service to Maintain Equipment and Vehicles \$ 55,000**

FY12/13 Actual:	\$ 55,108	FY13/14 Actual:	\$ 38,958
FY14/15 Budget:	\$ 55,000	FY14/15 Projected:	\$ 35,000
Budget to Proposed	0.0%	Projected to Proposed	57.1% <span style="color: red;">△</span>

Funds in this line item pay for all outside contract work related to the maintenance and improvement of the equipment and vehicles assigned to the Wastewater Treatment Division. Typical charges to this line item include but are not limited to: annual generator maintenance, service to vehicles, service to grounds maintenance equipment, repairs to blowers and motors, annual calibration of flow meters, telemetry troubleshooting and repair, annual calibration of laboratory balance and dissolved oxygen probes, and Safety Kleen parts washer service. Plant operators have become proficient in the repair of a wide variety of equipment which has resulted in a reduced cost for outside service technicians.

**60-51-6-602 Gasoline & Oil \$ 8,000**

FY12/13 Actual:	\$ 7,046	FY13/14 Actual:	\$ 9,378
FY14/15 Budget:	\$ 8,500	FY14/15 Projected:	\$ 6,200
Budget to Proposed	-5.9% <span style="color: green;">▽</span>	Projected to Proposed	29.0% <span style="color: red;">△</span>

This line item is for oil and gas used in the three vehicles assigned to the Wastewater Treatment Division, mowing equipment, portable pumps, and a loader.

**60-51-6-603 Fuel-Heating \$ 10,000**

FY12/13 Actual:	\$ 9,025	FY13/14 Actual:	\$ 11,961
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 11,000
Budget to Proposed	0.0%	Projected to Proposed	-9.1% <span style="color: green;">▽</span>

This line item includes the heating cost for the buildings at both treatment plant sites and an off-site lift station. Actual costs during FY13/14 were higher due to an extremely cold winter. April 2015 heating bills were paid in FY14/15 resulting in 13 months of expenditures being reported rather than 12 months of expenditures.

**60-51-6-605 Tools \$ 800**

FY12/13 Actual:	\$ 686	FY13/14 Actual:	\$ 166
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 800
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is to be used to purchase small hand tools and equipment to maintain the equipment, buildings, and grounds at the treatment plants. Individual tools with a price tag of more than \$500 are charged to the equipment line item.

**60-51-6-606 Supplies \$ 6,000**

FY12/13 Actual:	\$ 2,301	FY13/14 Actual:	\$ 6,482
FY14/15 Budget:	\$ 5,500	FY14/15 Projected:	\$ 6,200
Budget to Proposed	9.1% <span style="color: red;">△</span>	Projected to Proposed	-3.2% <span style="color: green;">▽</span>

This line item is to be used for the purchase of general supplies needed for the division. Typical purchases in this line item would include: cleaning supplies, light bulbs, paper products, garbage bags, hand soap, first aid, and general office supplies.

**60-51-6-607 Chemicals \$ 80,000**

FY12/13 Actual:	\$ 76,594	FY13/14 Actual:	\$ 77,515
FY14/15 Budget:	\$ 80,000	FY14/15 Projected:	\$ 74,100
Budget to Proposed	0.0%	Projected to Proposed	8.0% <span style="color: red;">△</span>

This line item is used for the purchase of chemicals to be used in the treatment process. Typical purchases in this line item would be alum, chlorine gas, sodium hypochlorite, sodium thiosulfate, polymer, and foam reducing reagent. It is anticipated that unit prices for chlorine gas and sodium hypochlorite will remain stable for FY15/16 with no significant changes in quantity used. Chemical use is dependent on flow and weather conditions.

**60-51-6-615 Lab Chemicals \$ 16,000**

FY12/13 Actual:	\$ 18,777	FY13/14 Actual:	\$ 15,298
FY14/15 Budget:	\$ 16,000	FY14/15 Projected:	\$ 16,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is used to purchase chemicals and supplies necessary for the operation of the analytical lab at the North Plant. Chemicals purchased are used to make up standards, pH buffers, acids, bases, ammonia probe solutions, and all other reagents. Typical supplies would be thermometers, pipettes, beakers, sample containers, probes, paper filters etc.

**60-51-6-620 Material to Maintain Buildings \$ 3,000**

FY12/13 Actual:	\$ 4,494	FY13/14 Actual:	\$ 759
FY14/15 Budget:	\$ 3,500	FY14/15 Projected:	\$ 2,500
Budget to Proposed	-14.3% <span style="color: green;">▽</span>	Projected to Proposed	20.0% <span style="color: red;">△</span>

This line item is for the purchase of materials used by employees for in-house maintenance and improvements to buildings within this division. Examples of items purchased under this line item include floor mats, sump pumps, light fixtures, paint, sealers, lumber, mortar, cement, roof tar, doors, shelving, trim, etc.

**60-51-6-621 Material to Maintain Equipment \$ 50,000**

FY12/13 Actual:	\$ 46,831	FY13/14 Actual:	\$ 76,864
FY14/15 Budget:	\$ 48,000	FY14/15 Projected:	\$ 53,000
Budget to Proposed	4.2% <span style="color: red;">△</span>	Projected to Proposed	-5.7% <span style="color: green;">▽</span>

This line item is for the purchase of material and supplies needed for the service and repair of all equipment used in the treatment processes and grounds maintenance. Typical costs include bearings, seals, electrical controls, wiring, conduit, repair sleeves, sampler parts, bolts and miscellaneous hardware, lubricants, filters, fuses, tubing, hour meters, valves, and belts.

**60-51-6-622 Material to Maintain Vehicles \$ 1,500**

FY12/13 Actual:	\$ 1,246	FY13/14 Actual:	\$ 1,093
FY14/15 Budget:	\$ 600	FY14/15 Projected:	\$ 3,000
Budget to Proposed	150.0% <span style="color: red;">△</span>	Projected to Proposed	-50.0% <span style="color: green;">▽</span>

This line item is used to purchase routine maintenance and repair parts and supplies for the three vehicles assigned to this division. Expenditures in this line item are based upon decisions by Public Works mechanics not Wastewater Treatment Division staff.

**60-51-6-623 Material to Maintain Land \$ 1,000**

FY12/13 Actual:	\$ 414	FY13/14 Actual:	\$ 270
FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 1,100
Budget to Proposed	0.0%	Projected to Proposed	-9.1% <span style="color: green;">▽</span>

This line item covers expenditures for materials used to maintain the grounds at the two treatment facilities. Funds in this line item have allowed the treatment plant operators the ability to maintain the overall appearance of the treatment facilities.

**60-51-7-720 Equipment \$ 5,000**

FY12/13 Actual:	\$ 1,508	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 26,100
Budget to Proposed	66.7% <span style="color: red;">△</span>	Projected to Proposed	-80.8% <span style="color: green;">▽</span>

This line item covers the cost of equipment replacement that has a value of a least \$500. In FY14/15, two rotary blowers failed unexpectedly and replacement blowers were charged to this line item.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

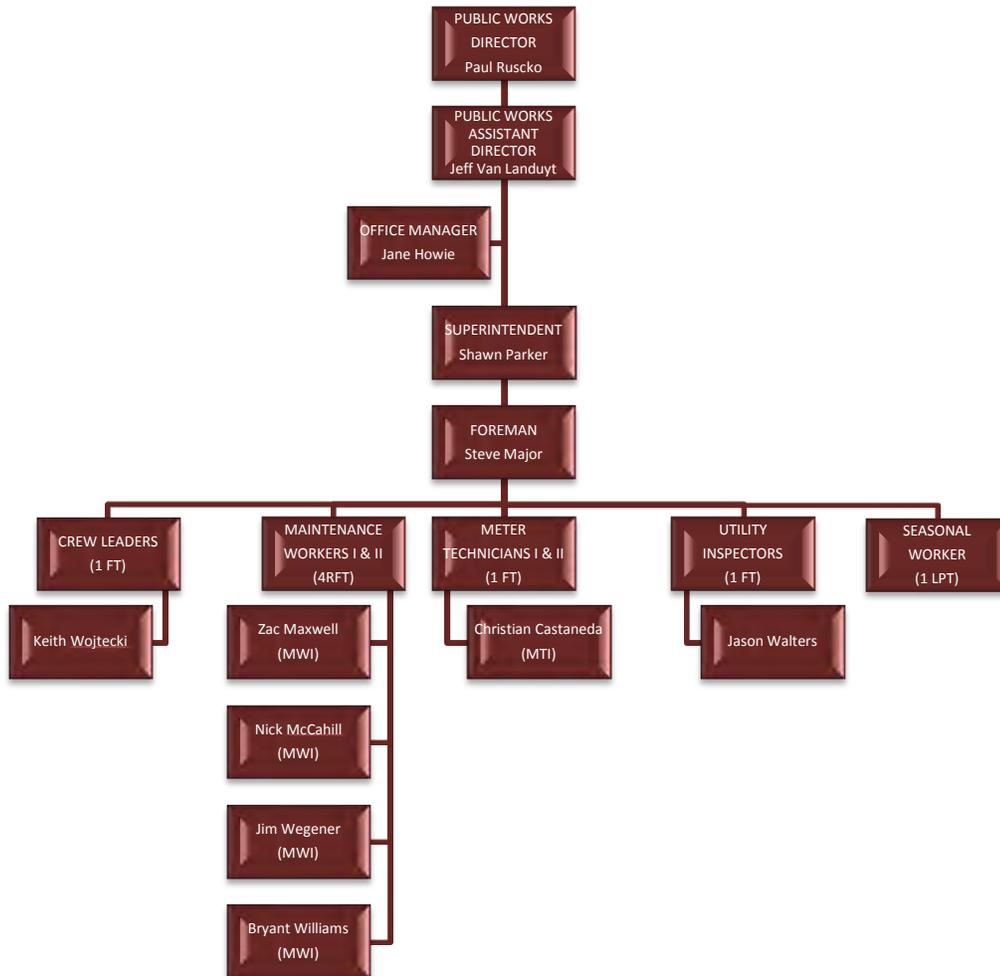
# **W&S Maintenance**

## Sewer & Water Maintenance Division

The Sewer and Water Maintenance Division is responsible for the operation and maintenance of the City’s water distribution system (124.9 miles), two water booster stations, sanitary sewer collection system (107 miles), and the maintenance and operation of twenty (20) sanitary sewer pumping stations. Normal activities will include daily maintenance and service, preventive maintenance and cleaning schedules, emergency repairs, system improvements, locating of underground water and sewer utilities, meter reading, and customer service for approximately 8,300 utility customer accounts. Division staff also supports other Public Works functions such as snow removal, leaf collection, Water Treatment, and Wastewater Treatment.



### SEWER & WATER MAINTENANCE DIVISION – ORGANIZATIONAL CHART



<b>SEWER &amp; WATER MAINTENANCE – PERSONNEL SUMMARY</b>						
<b>POSITION/TITLE</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>+(-)</b>
Superintendent	1	1	1	1	1	0
Foreman	1	1	1	1	1	0
Crew Leader	1	1	1	1	1	0
Maintenance Worker I & II	4	4	4	4	4	0
Meter Technician I & II	1	1	1	1	1	0
Utility Inspector	2	1	1	1	1	0
Seasonal Temporary (LPT)	0	0	0	0.5	0.5	0
<b>TOTAL FULL TIME</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>TOTAL LPT (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>

### FY14/15 Accomplishments

- This division began an accelerated water meter change out program. 700 old meters were replaced with a new meter outfitted with radio read technology.
- A Citywide leak detection survey was conducted.
- New fire hydrants were installed to aid division employees in getting a better system flush during the annual spring and fall program.
- Division employees responded to 3,140 requests for utility locates under the Joint Utility Locating Information for Excavators (JULIE) system.
- Facilitated the repair of thirty-two (32) water main breaks and one (1) sanitary sewer force main.
- Responded to 390 customer service requests from residents, business owners, and industrial customers.
- Responded to 56 calls related to reported sanitary sewer backups.
- Repaired twelve (12) failed fire hydrants.
- Posted 600 property owners for non-payment. Of those 600, 128 water services were shut off.
- Provided customer service by responding to 165 instances where water use was excessive. Helped user find the source of wasted water.
- Replaced four (4) water main valves within the water distribution system.
- Completed both a spring and fall flush of the City's water system.
- Completed site inspections of twenty (20) sanitary sewer lift stations, five (5) days a week.
- Completed site inspections of two (2) water booster stations, five (5) days a week.
- Cleared snow from sanitary sewer lift stations and water booster stations. Division staff served as snow plow drivers while assisting the Street Division with snow removal.
- Assisted with the removal of sewage sludge from tanks at the wastewater treatment plants and debris from brine tanks at the water treatment plants.

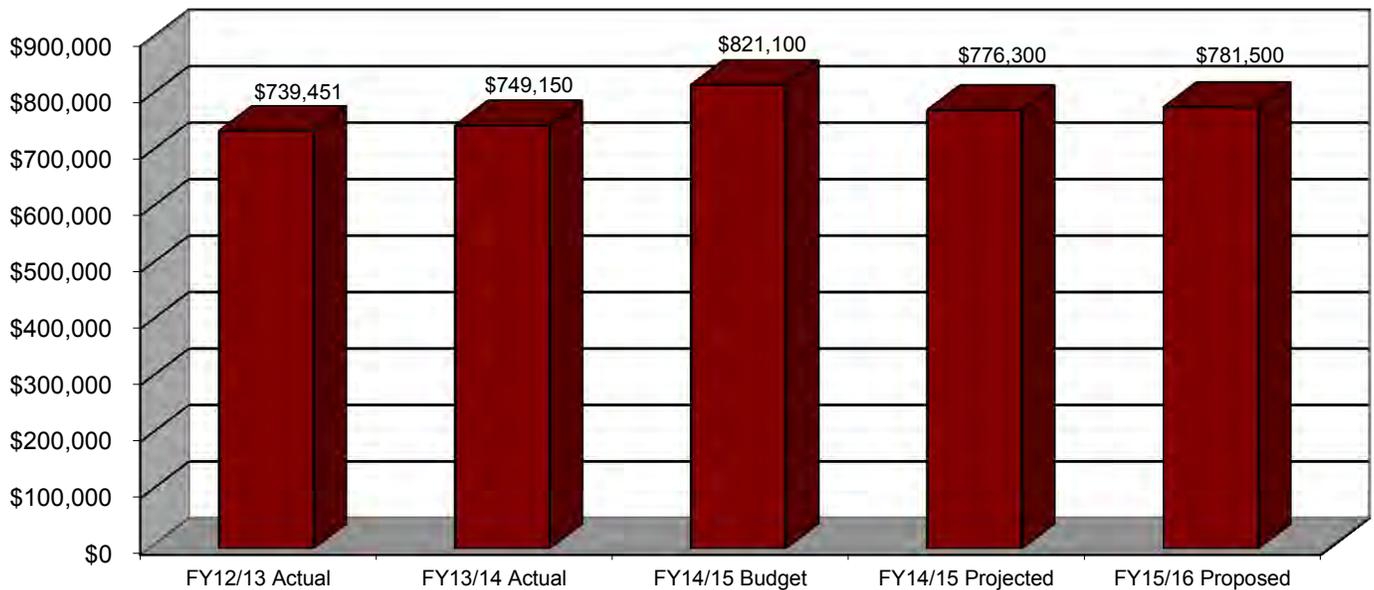
### 15/16 Goals and Objectives

- Staff will work with the Finance Department to maximize the number of new radio read water meters installed.
- This division will play a large role in the installation of a fiber optic line in town from south to north. There will be many JULIE locates requested along the entire route which involves division employees.

The new fiber optic line will be adjacent to and/or cross water and/or sewer mains and individual service lines.

- Division staff will complete a spring and fall flush of the City's water distribution system.
- Division staff will monitor and maintain the City's twenty (20) sanitary sewer lift stations and two (2) water booster stations which are in operation 24/7.
- This division will assist other Divisions and Departments with those projects that involve the use of the Vactor truck, backhoe, excavation, and/or underground utility work.
- Division staff will perform spring restoration to the roadway, curb, sidewalk, and landscaped areas that were excavated to repair water main breaks.
- A significant number of retirements within this division have resulted in a knowledge deficiency concerning the municipal water and sewer distribution system. During FY15/16, additional training will be provided to educate our new employees on the various aspects of this system and reinforce the City's commitment to customer service.

### BUDGET COMPARISON



## Water & Sewer Utility-Expenses

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>SEWER &amp; WATER MAINTENANCE</b>						
<b>SALARIES</b>						
60-52-3-408	Supervisor	\$ 71,763	\$ 74,627	\$ 75,900	\$ 76,100	\$ 79,000
60-52-3-415	Maintenance	337,305	337,159	368,700	347,600	336,200
60-52-3-431	Extra Labor	-	-	6,400	4,000	4,500
60-52-3-445	Overtime	19,678	23,818	29,000	21,000	25,000
<b>TOTAL SALARIES</b>		<b>\$ 428,746</b>	<b>\$ 435,604</b>	<b>\$ 480,000</b>	<b>\$ 448,700</b>	<b>\$ 444,700</b>
<b>PERSONAL SERVICES</b>						
60-52-4-451	Sick Leave Conversion	\$ 1,082	\$ 646	\$ 3,200	\$ 1,200	\$ 1,800
60-52-4-453	Uniforms	3,197	3,895	3,800	4,500	4,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 4,279</b>	<b>\$ 4,541</b>	<b>\$ 7,000</b>	<b>\$ 5,700</b>	<b>\$ 5,800</b>
<b>CONTRACTUAL SERVICES</b>						
60-52-5-501	Communications	\$ 11,311	\$ 9,829	\$ 11,500	\$ 10,500	\$ 9,500
60-52-5-540	Utilities-Lift Stations	30,486	31,201	37,000	34,000	34,000
60-52-5-541	Utilities-Booster Stations	14,432	15,299	13,000	13,000	13,500
60-52-5-552	Service to Maintain Equipment	993	131	1,500	1,000	1,500
60-52-5-553	Service to Maintain Vehicles	5,880	104	7,000	6,500	7,000
60-52-5-554	Service to Maintain Water Mains	33,032	48,546	32,000	32,000	34,000
60-52-5-555	Service to Maintain Sewer Mains	72,708	50,351	43,000	30,000	40,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 168,842</b>	<b>\$ 155,461</b>	<b>\$ 145,000</b>	<b>\$ 127,000</b>	<b>\$ 139,500</b>
<b>COMMODITIES</b>						
60-52-6-602	Gasoline & Oil	\$ 22,517	\$ 28,315	\$ 24,000	\$ 20,000	\$ 24,000
60-52-6-605	Tools	2,114	2,396	1,800	1,800	2,000
60-52-6-606	Supplies	2,012	2,501	2,000	2,000	2,000
60-52-6-621	Material to Maintain Equipment	4,291	7,227	2,800	3,500	3,500
60-52-6-622	Material to Maintain Vehicles	6,609	7,303	5,500	11,800	7,000
60-52-6-624	Material to Maintain Water Mains	28,666	36,193	29,000	27,000	29,000
60-52-6-625	Material to Maintain Sewer Mains	68,141	65,757	55,000	55,000	55,000
<b>TOTAL COMMODITIES</b>		<b>\$ 134,350</b>	<b>\$ 149,692</b>	<b>\$ 120,100</b>	<b>\$ 121,100</b>	<b>\$ 122,500</b>
<b>CAPITAL OUTLAY</b>						
60-52-7-720	Equipment	\$ 3,234	\$ 3,852	\$ 4,000	\$ 8,800	\$ 4,000
60-52-7-725	Water Meters	-	-	65,000	65,000	65,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 3,234</b>	<b>\$ 3,852</b>	<b>\$ 69,000</b>	<b>\$ 73,800</b>	<b>\$ 69,000</b>
<b>TOTAL SEWER &amp; WATER MAINTENANCE DIVISION EXPENSES</b>		<b>\$ 739,451</b>	<b>\$ 749,150</b>	<b>\$ 821,100</b>	<b>\$ 776,300</b>	<b>\$ 781,500</b>

## Sewer & Water Maintenance Line Item Descriptions

### 60-52-3-408 Supervisor \$ 79,000

FY12/13 Actual:	\$ 71,763	FY13/14 Actual:	\$ 74,627
FY14/15 Budget:	\$ 75,900	FY14/15 Projected:	\$ 76,100
Budget to Proposed	4.1%△	Projected to Proposed	3.8%△

The FY15/16 budget amount is consistent with the City's approved Wage and Classification Plan for non-unionized positions and incorporates a 2.5% COLA increase plus the opportunity for an additional increase based on the City's merit program. The Superintendent directs and manages all operations associated with the operation and maintenance of the City's water & sewer distribution system.

### 60-52-3-415 Maintenance \$ 336,200

FY12/13 Actual:	\$ 337,305	FY13/14 Actual:	\$ 337,159
FY14/15 Budget:	\$ 368,700	FY14/15 Projected:	\$ 347,600
Budget to Proposed	-8.8%▽	Projected to Proposed	-3.3%▽

The FY15/16 budget amount is consistent with the negotiated labor contracts for unionized Public Works positions. This line item pays the salary of eight (8) full-time, year-round employees who serve to operate and maintain the City's water & sewer distribution system. Some major tasks that are also performed by these employees are: water meter reading, troubleshooting, repair, and replacement, utility locates, sanitary sewer lift station, water booster station, and pressure reducing station maintenance & repair. In 2014 two tenured employees within this division retired and new employees were hired at an entry level pay rate. A few other employees transferred to other divisions within Public Works in FY14/15 and those positions remained vacant for a period of time.

### 60-52-3-431 Extra Labor \$ 4,500

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 6,400	FY14/15 Projected:	\$ 4,000
Budget to Proposed	-29.7%▽	Projected to Proposed	12.5%△

This line item is used to pay the salary costs of a seasonal part-time employee working 40 hours per week during the summer months (May thru August). The seasonal employee provides additional labor for seasonal mowing, trimming, and outside maintenance at the pump stations which frees up more work hours for full-time employees. Actual costs are determined by the total number of hours that this employee works.

### 60-52-3-445 Overtime \$ 25,000

FY12/13 Actual:	\$ 19,678	FY13/14 Actual:	\$ 23,818
FY14/15 Budget:	\$ 29,000	FY14/15 Projected:	\$ 21,000
Budget to Proposed	-13.8%▽	Projected to Proposed	19.0%△

Some overtime costs are incurred each year to deal with unanticipated and/or

emergency situations and to complete critical equipment repairs to return the distribution system to normal operation. Overtime costs for employees in this division while working on other types of activities (i.e. snow plowing, leaf collection, etc.) are not charged to this line item. There are no scheduled overtime activities for this division, so overtime is related to after hour emergency repairs and/or customer service requests.

<b>60-52-4-451 Sick Leave Conversion</b>				<b>\$ 1,800</b>
FY12/13 Actual:	\$ 1,082	FY13/14 Actual:	\$ 646	
FY14/15 Budget:	\$ 3,200	FY14/15 Projected:	\$ 1,200	
Budget to Proposed	-43.8%▽	Projected to Proposed	50.0%△	

The sick leave conversion benefit provides for the accumulation of a maximum of 800 hours (100 days) of sick leave with any amount over this paid at 50% but applied to employee health insurance contributions.

<b>60-52-4-453 Uniforms</b>				<b>\$ 4,000</b>
FY12/13 Actual:	\$ 3,197	FY13/14 Actual:	\$ 3,895	
FY14/15 Budget:	\$ 3,800	FY14/15 Projected:	\$ 4,500	
Budget to Proposed	5.3%△	Projected to Proposed	-11.1%▽	

In an effort to maintain consistency in the clothing and present a professional appearance, the City provides certain uniform items for Public Works employees. All uniforms and clothing identifies the individual as an employee of Public Works and the City of Woodstock. Funds within this line item cover the purchase of T-shirts, jackets, coats, rain gear, gloves, boots, and other clothing items for all full-time employees in the Sewer & Water Maintenance Division on an as-needed basis.

<b>60-52-5-501 Communications</b>				<b>\$ 9,500</b>
FY11/12 Actual:	\$ 11,311	FY12/13 Actual:	\$ 9,829	
FY14/15 Budget:	\$ 11,500	FY14/15 Projected:	\$ 10,500	
Budget to Proposed	-17.4%▽	Projected to Proposed	-9.5%▽	

Charges to this line item include Verizon cellular phone fees for all full-time division employees and fees for remote alarm dialers located throughout the distribution system. Each of the sanitary sewer lift stations is equipped with alarm dialers to notify employees in the event of a pump failure, electric service interruption, or high water condition. The cost of the maintenance of the phone dialers and the monthly charges for the phone lines are charged to this line item.

<b>60-52-5-540 Utilities-Lift Stations</b>				<b>\$ 34,000</b>
FY12/13 Actual:	\$ 30,486	FY13/14 Actual:	\$ 31,201	
FY14/15 Budget:	\$ 37,000	FY14/15 Projected:	\$ 34,000	
Budget to Proposed	-8.1%▽	Projected to Proposed	0.0%	

This line item pays for the electricity to operate the equipment at the City's

sanitary sewer lift stations and natural gas costs to power pad-mounted emergency generators.

<b>60-52-5-541 Utilities-Booster Stations</b>		<b>\$ 13,500</b>	
FY12/13 Actual:	\$ 14,432	FY13/14 Actual:	\$ 15,299
FY14/15 Budget:	\$ 13,000	FY14/15 Projected:	\$ 13,000
Budget to Proposed	3.8%△	Projected to Proposed	3.8%△

Funds in this line item pay costs for electrical service to operate the two water supply booster stations maintained by the Sewer and Water Maintenance Division. Cold winter seasons will impact expenditures in this line item since they are outfitted w/ electric heaters.

<b>60-52-5-552 Service to Maintain Equipment</b>		<b>\$ 1,500</b>	
FY12/13 Actual:	\$ 993	FY13/14 Actual:	\$ 131
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,000
Budget to Proposed	0.0%	Projected to Proposed	50.0%△

This line item will be used to pay the costs of all outside contract services needed for the repair of equipment within this division's area of responsibility. Typical equipment might include but not be limited to: Vactor, backhoe, pumps, generators, saws, locating equipment, and other small equipment.

<b>60-52-5-553 Service to Maintain Vehicles</b>		<b>\$ 7,000</b>	
FY12/13 Actual:	\$ 5,880	FY13/14 Actual:	\$ 104
FY14/15 Budget:	\$ 7,000	FY14/15 Projected:	\$ 6,500
Budget to Proposed	0.0%	Projected to Proposed	7.7%△

This line item will be used to pay the costs of all outside contract services needed for the repair and maintenance of ten (10) vehicles assigned to this division.

<b>60-52-5-554 Service to Maintain Water Mains</b>		<b>\$ 34,000</b>	
FY12/13 Actual:	\$ 33,032	FY13/14 Actual:	\$ 48,546
FY14/15 Budget:	\$ 32,000	FY14/15 Projected:	\$ 32,000
Budget to Proposed	6.3%△	Projected to Proposed	6.3%△

This line item will include all costs for outside services needed for the operation, maintenance, and repair of the water distribution system. This includes the purchase of replacement pumps for water booster stations, complete replacement of booster station drive (operational control equipment and sensors), electrical system changes, normal maintenance of the booster stations, contracted services to complete restoration for water main repairs, contracted services to assist with water main repairs, and plumbing assistance for maintenance of the water system.

**60-52-5-555 Service to Maintain Sewer Mains \$ 40,000**

FY12/13 Actual:	\$ 72,708	FY13/14 Actual:	\$ 50,351
FY14/15 Budget:	\$ 43,000	FY14/15 Projected:	\$ 30,000
Budget to Proposed	-7.0%▽	Projected to Proposed	33.3%△

This line item includes the cost of outside services for the maintenance of the City's sanitary sewer collection system, TV inspection services to investigate problem areas, and services to maintain the City's sanitary sewer lift stations. Typical expenses may include electrical system and control panel maintenance, service of generators, landscape restoration, TV inspection services, contracted services to assist with sewer repairs, contracted services for pavement and driveway restoration, and contracted services for the maintenance of lift station pumps.

**60-52-6-602 Gasoline & Oil \$ 24,000**

FY12/13 Actual:	\$ 22,517	FY13/14 Actual:	\$ 28,315
FY14/15 Budget:	\$ 24,000	FY14/15 Projected:	\$ 20,000
Budget to Proposed	0.0%	Projected to Proposed	20.0%△

This line item is for oil, diesel fuel, and gasoline used in the ten (10) vehicles assigned to the Sewer & Water Maintenance Division, in addition to mowing equipment and portable pumps, portable generators, etc.

**60-52-6-605 Tools \$ 2,000**

FY12/13 Actual:	\$ 2,114	FY13/14 Actual:	\$ 2,396
FY14/15 Budget:	\$ 1,800	FY14/15 Projected:	\$ 1,800
Budget to Proposed	11.1%△	Projected to Proposed	11.1%△

This line item is to be used to purchase small hand tools and equipment to maintain the equipment, buildings, and grounds that are the responsibility of the Water & Sewer Maintenance Division. Individual tools with a price tag of more than \$500 are charged to the equipment line item. Typical charges will include hydrant wrenches, probes, valve keys, wrenches, hand tools, shovels, rakes, etc.

**60-52-6-606 Supplies \$ 2,000**

FY12/13 Actual:	\$ 2,012	FY13/14 Actual:	\$ 2,501
FY14/15 Budget:	\$ 2,000	FY14/15 Projected:	\$ 2,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is used for the purchase of general supplies used by the division that are not directly related to sewer mains or water mains. Typical charges will include first aid supplies, batteries, barricades, nuts and bolts, lumber, mortar mix, paint, grass seed, etc.

**60-52-6-621 Material to Maintain Equipment \$ 3,500**

FY12/13 Actual:	\$ 4,291	FY13/14 Actual:	\$ 7,227
FY14/15 Budget:	\$ 2,800	FY14/15 Projected:	\$ 3,500
Budget to Proposed	25.0%△	Projected to Proposed	0.0%

This line item is used for the purchase of all supplies and parts needed for the routine service, maintenance, and repair work completed in-house. Typical purchases include belts, filters, pump hoses, hoses for the Vactor, sewer jet pressure hose, nozzles, and fittings. One major factor for over spending in this line item in FY14/15 was the unanticipated replacement of a radiator on the equipment mounted on the Vactor truck.

**60-52-6-622 Material to Maintain Vehicles \$ 7,000**

FY12/13 Actual:	\$ 6,609	FY13/14 Actual:	\$ 7,303
FY14/15 Budget:	\$ 5,500	FY14/15 Projected:	\$ 11,800
Budget to Proposed	27.3%△	Projected to Proposed	-40.7%▽

This line item is used for the purchase of all supplies and parts needed for the routine service, maintenance, and repair work completed in-house for the ten (10) vehicles assigned to this division. In FY14/15, there was no single repair that forced over spending in this line item, but rather several unanticipated maintenance problems with parts costing less than \$400 each.

**60-52-6-624 Material to Maintain Water Mains \$ 29,000**

FY12/13 Actual:	\$ 28,666	FY13/14 Actual:	\$ 36,193
FY14/15 Budget:	\$ 29,000	FY14/15 Projected:	\$ 27,000
Budget to Proposed	0.0%	Projected to Proposed	7.4%△

This line item is used for the purchase of all material for the repair and maintenance of the water distribution system. Typical items purchased might include fire hydrants, hydrant extensions, water main pipe, water valves, water main repair clamps, brass fittings, gravel and stone, and other similar material purchases needed to complete water main repairs and improvements by City employees.

**60-52-6-625 Material to Maintain Sewer Mains \$ 55,000**

FY12/13 Actual:	\$ 68,141	FY13/14 Actual:	\$ 65,757
FY14/15 Budget:	\$ 55,000	FY14/15 Projected:	\$ 55,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is used for the purchase of material, supplies, and parts for the maintenance and repair of sanitary sewers and lift stations. Costs for the upcoming budget year will include the purchase of sanitary sewer degreaser, sewer main repair clamps and couplings, sewer pipe, manhole block and precast manholes, manhole frames and grates, lift station parts, landscape material for lift stations, and gravel and stone.

**60-52-7-720 Equipment \$ 4,000**

FY12/13 Actual:	\$ 3,234	FY13/14 Actual:	\$ 3,852
FY14/15 Budget:	\$ 4,000	FY14/15 Projected:	\$ 8,800
Budget to Proposed	0.0% ▽	Projected to Proposed	-54.5% ▽

This line item is used for the purchase of tools which cost more than \$500 per item. In FY14/15 some locating equipment needed for locating fiber optic cable was purchased so that it could be delivered and staff could be trained on it prior to any cable going into the ground.

**60-52-7-725 Water Meters \$ 65,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 65,000	FY14/15 Projected:	\$ 65,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

Funds within this line item are for the purchase of meters to be installed by City employees. This will include installations for new construction, replacement of old meters, replacement of stopped meters, and conversion of existing “walking route” meters to radio read equipment. The cost of a replacement meter (up to and including 1 ½”) is paid by the City, and there is no charge for labor or material to the customer.



THE CITY OF  
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Annual Budget  
FY 15/16

# **W&S Administration & Debt**

## Water & Sewer Administration & Debt Service

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This budget provides for the costs to operate the Public Works office, administrative and management assistance to the three Utility Fund operating divisions (Water Treatment, Wastewater Treatment, and Sewer & Water Maintenance), training and support for Utility Fund employees, utility billing expenses, engineering services, and debt service.



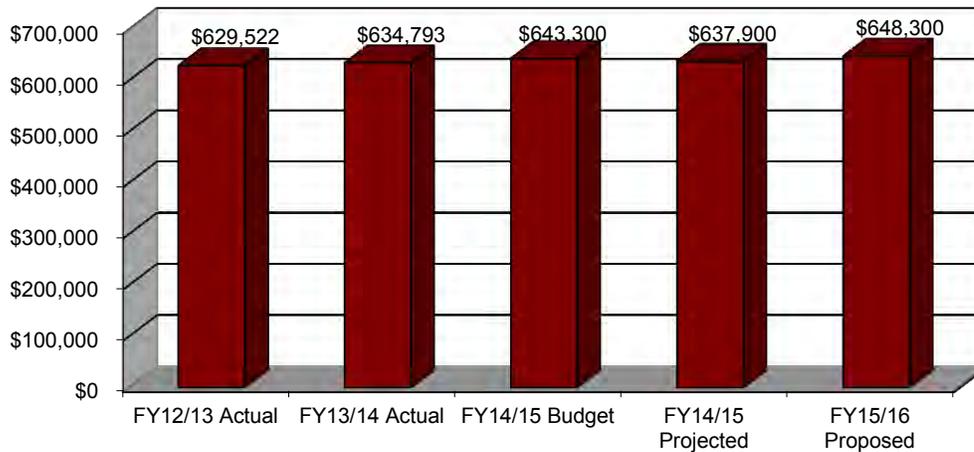
### FY14/15 Accomplishments

- Bond debt payments for the Southside Wastewater Treatment Plant and First Street Water Treatment Plant improvements were made in a timely manner from existing revenues.
- Water treatment plant employees completed all annual training and professional development classes required by the Illinois Environmental Protection Agency to maintain their state certification statuses.
- Wastewater Treatment Plant employees continued to complete courses for treatment plant operators and advanced their certification status through the State-managed testing program.
- Updated the City's GIS system to include more recent aerial photos to better reflect current conditions.

### FY15/16 Goals and Objectives

- Provide adequate funds from existing revenues to meet annual debt obligations for costs incurred with the maintenance, repair, and upgrade of existing utility infrastructure, distinct from funds needed to meet obligations resulting from increased capacity needs.
- Provide funding for specialized training and educational seminars specific to water treatment, wastewater treatment, mechanical and electrical systems, water distribution, and overall utility operations to develop a qualified staff with specialized skills.
- Plan, schedule, and complete educational and promotional programs to advance the City's goal of increasing awareness about the importance and need for water conservation measures, groundwater source protection, and protecting surface waters by limiting improper waste disposal into the sanitary sewer system.
- Provide adequate funds and complete the annual update of the City's GIS system to provide a reliable and easily accessible record of utility information and infrastructure.

## BUDGET COMPARISON



### Water & Sewer Utility-Expenses

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>ADMINISTRATION &amp; DEBT SERVICE</b>						
<b>PERSONAL SERVICES</b>						
60-53-4-452	Travel & Training	\$ 1,035	\$ 1,980	\$ 5,000	\$ 4,000	\$ 5,500
60-53-4-454	Dues & Subscriptions	312	377	3,300	1,000	1,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 1,347</b>	<b>\$ 2,357</b>	<b>\$ 8,300</b>	<b>\$ 5,000</b>	<b>\$ 6,500</b>
<b>CONTRACTUAL SERVICES</b>						
60-53-5-502	Legal Expenses	\$ 75	\$ 413	\$ 300	\$ 1,100	\$ 500
60-53-5-503	Engineering Services	10,546	3,731	8,000	4,000	6,000
60-53-5-537	Printing Services	-	2,301	1,200	1,000	1,200
60-53-5-538	IEPA WWTP Permit Fees	34,500	34,500	35,000	33,500	34,500
60-53-5-560	JULIE Fees	2,940	3,209	3,400	3,800	4,200
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 48,061</b>	<b>\$ 44,154</b>	<b>\$ 47,900</b>	<b>\$ 43,400</b>	<b>\$ 46,400</b>
<b>COMMODITIES</b>						
60-53-6-601	Postage	\$ 10,968	\$ 13,764	\$ 12,500	\$ 14,200	\$ 18,000
60-53-6-604	Education Programs	247	457	600	700	700
60-53-6-606	Supplies	275	810	800	1,500	1,000
<b>TOTAL COMMODITIES</b>		<b>\$ 11,490</b>	<b>\$ 15,031</b>	<b>\$ 13,900</b>	<b>\$ 16,400</b>	<b>\$ 19,700</b>
<b>INTEREST</b>						
60-53-8-930	Interest Expense (2004F)	\$ 57,960	\$ 46,779	\$ 40,900	\$ 40,900	\$ 28,300
60-53-8-931	Interest Expense (2008)	120,115	115,915	111,500	111,500	106,700
<b>TOTAL INTEREST</b>		<b>\$ 178,075</b>	<b>\$ 162,694</b>	<b>\$ 152,400</b>	<b>\$ 152,400</b>	<b>\$ 135,000</b>
<b>OTHER CHARGES</b>						
60-53-8-517	Bond Fees	\$ 549	\$ 557	\$ 800	\$ 700	\$ 700
60-53-8-900	Bond Principal (2004F)	250,000	265,000	270,000	270,000	285,000
60-53-8-901	Bond Principal (2008)	140,000	145,000	150,000	150,000	155,000
<b>TOTAL OTHER CHARGES</b>		<b>\$ 390,549</b>	<b>\$ 410,557</b>	<b>\$ 420,800</b>	<b>\$ 420,700</b>	<b>\$ 440,700</b>
<b>TOTAL ADMINISTRATION &amp; DEBT SERVICE DIVISION EXPENSES</b>		<b>\$ 629,522</b>	<b>\$ 634,793</b>	<b>\$ 643,300</b>	<b>\$ 637,900</b>	<b>\$ 648,300</b>

## Water & Sewer Administration & Debt Service Line Item Descriptions

### 60-53-4-452 Travel & Training \$ 5,500

FY12/13 Actual:	\$ 1,035	FY13/14 Actual:	\$ 1,980
FY14/15 Budget:	\$ 5,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	10.0% <span style="color: red;">△</span>	Projected to Proposed	37.5% <span style="color: red;">△</span>

Costs for travel and training for all Utility Fund Public Works divisions are centralized in this budget. Therefore, no training costs are included in the individual divisions' budgets, and this line item includes training for all Public Works employees in the Utility Fund divisions which include Water Treatment, Wastewater Treatment, Sewer and Water Maintenance, and Public Works Administration.

This expense increased in FY14/15 to fund the agreed upon coursework required in the merit-based promotion provision of the new collective bargaining agreement.

### 60-53-4-454 Dues & Subscriptions \$ 1,000

FY12/13 Actual:	\$ 312	FY13/14 Actual:	\$ 377
FY14/15 Budget:	\$ 3,300	FY14/15 Projected:	\$ 1,000
Budget to Proposed	-69.7% <span style="color: green;">▽</span>	Projected to Proposed	0.0%

All costs for dues, subscriptions, and reference materials for all Utility Fund Public Works divisions are centralized in this budget. Typical annual expenses include membership dues in American Water Works Association, Water Environment Federation, Fox Valley Operators Association, and Northern Illinois Water Analysts. This line item also includes the expense of the annual subscription service for three GIS software licenses utilized by the Public Works Department.

### 60-53-5-502 Legal Expenses \$ 500

FY12/13 Actual:	\$ 75	FY13/14 Actual:	\$ 413
FY14/15 Budget:	\$ 300	FY14/15 Projected:	\$ 1,100
Budget to Proposed	66.7% <span style="color: red;">△</span>	Projected to Proposed	-54.5% <span style="color: green;">▽</span>

This line item is used to pay legal fees directly attributable to the Utility Fund operation. These fees only include general activities such as research of legal requirements for bonds or special payments, assistance with damage claims and liability issues, and research and assistance for policies on debt collection.

### 60-53-5-503 Engineering Services \$ 6,000

FY12/13 Actual:	\$ 10,546	FY13/14 Actual:	\$ 3,731
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 4,000
Budget to Proposed	-25.0% <span style="color: green;">▽</span>	Projected to Proposed	50.0% <span style="color: red;">△</span>

This line item is to be used for the payment of engineering fees for general services in the Utility Fund divisions. This includes but is not limited to assistance with permit questions or issues, water flow and pressure modeling, updates of computer-mapping records, assistance related to water treatment operations, property surveys, and similar projects.

**60-53-5-537 Printing Services** **\$ 1,200**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 2,301
FY14/15 Budget:	\$ 1,200	FY14/15 Projected:	\$ 1,000
Budget to Proposed	0.0%	Projected to Proposed	20.0 % <span style="color: red;">△</span>

Expenses in this line item include the printing cost to produce the federally-required Consumer Confidence Report (CCR) which is included with the City Scene mailing. This also includes charges for copying large plans for developers and contractors, printing and copying presentation materials and exhibits, and printing base maps.

**60-53-5-538 IEPA WWTP Permit Fees** **\$ 34,500**

FY12/13 Actual:	\$ 34,500	FY13/14 Actual:	\$ 34,500
FY14/15 Budget:	\$ 35,000	FY14/15 Projected:	\$ 33,500
Budget to Proposed	-1.4% <span style="color: green;">▽</span>	Projected to Proposed	3.0 % <span style="color: red;">△</span>

The State of Illinois charges an annual fee for each NPDES Discharge Permit, Land Application Permit, and Storm Water Discharge permit issued by the Illinois Environmental Protection Agency.

**60-53-5-560 JULIE Fees** **\$ 4,200**

FY12/13 Actual:	\$ 2,940	FY13/14 Actual:	\$ 3,209
FY14/15 Budget:	\$ 3,400	FY14/15 Projected:	\$ 3,800
Budget to Proposed	23.5 % <span style="color: red;">△</span>	Projected to Proposed	10.5 % <span style="color: red;">△</span>

This is the annual membership/user fee required to participate in the area-wide, one-call, utility-locate service, which for this area of the State is called JULIE. The annual fee calculation is based on the number of locate requests received the prior year.

**60-53-6-601 Postage** **\$ 18,000**

FY12/13 Actual:	\$ 10,968	FY13/14 Actual:	\$ 13,764
FY14/15 Budget:	\$ 12,500	FY14/15 Projected:	\$ 14,200
Budget to Proposed	44.0 % <span style="color: red;">△</span>	Projected to Proposed	26.8 % <span style="color: red;">△</span>

Postage costs for the Utility Fund include mailing of monthly water and sewer bills by the Finance Department, mailing to residents for Utility Fund projects, and shipping charges for mailing of water samples each month. In FY14/15, the increase is associated with switching from postcard to full-page bills.

**60-53-6-604 Education Programs** **\$ 700**

FY12/13 Actual:	\$ 247	FY13/14 Actual:	\$ 457
FY14/15 Budget:	\$ 600	FY14/15 Projected:	\$ 700
Budget to Proposed	16.7 % <span style="color: red;">△</span>	Projected to Proposed	0.0%

This line item is utilized to support efforts to promote water conservation and to provide the funding for the implementation of education programs related to source water, water conservation, and wastewater treatment.

**60-53-6-606 Supplies \$ 1,000**

FY12/13 Actual:	\$ 275	FY13/14 Actual:	\$ 810
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 1,500
Budget to Proposed	25.0% $\Delta$	Projected to Proposed	-33.3% $\nabla$

Typical charges include general office supplies used by this office such as paper, pens, notebooks, binders, file folders, computer supplies, etc. Additional expenditures incurred within this line item are for the purchase of supplies for the celebration of National Public Works week.

**60-53-8-930 Interest Expense (2004F) \$ 28,300**

FY12/13 Actual:	\$ 57,960	FY13/14 Actual:	\$ 46,779
FY14/15 Budget:	\$ 40,900	FY14/15 Projected:	\$ 40,900
Budget to Proposed	-30.8% $\nabla$	Projected to Proposed	-30.8% $\nabla$

Annual interest costs on the outstanding 2004 Refunding Bonds are funded by this account. For a further description of this bond issuance, see line item 60-53-8-900. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Paid by 62-00-8-900	Annual Debt Payment
5/1/2015		\$14,133.75	\$ 14,133.75		
11/1/2015	\$385,000.00	\$14,133.75	\$399,133.75	(\$100,000.00)	\$313,267.50
5/1/2016		\$ 7,300.00	\$ 7,300.00		
11/1/2016	\$400,000.00	\$ 7,300.00	\$407,300.00	(\$100,000.00)	\$414,600.00

**60-53-8-931 Interest Expense (2008) \$ 106,700**

FY12/13 Actual:	\$ 120,115	FY13/14 Actual:	\$ 115,915
FY14/15 Budget:	\$ 111,500	FY14/15 Projected:	\$ 111,500
Budget to Proposed	-4.3% $\nabla$	Projected to Proposed	-4.3% $\nabla$

Annual interest costs on the outstanding 2008 Alternate Revenue Bonds are funded by this account. For a further description of this bond issuance, see line item 60-53-8-901. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2015		\$ 53,308.75	\$ 53,308.75	
1/1/2016	\$ 155,000.00	\$ 53,308.75	\$ 208,308.75	\$ 261,617.50
7/1/2016		\$ 50,673.75	\$ 50,673.75	
1/1/2017	\$ 160,000.00	\$ 50,673.75	\$ 210,673.75	\$ 261,347.50
7/1/2017		\$ 47,833.75	\$ 47,833.75	
1/1/2018	\$ 165,000.00	\$ 47,833.75	\$ 212,833.75	\$ 260,667.50
7/1/2018		\$ 44,740.00	\$ 44,740.00	
1/1/2019	\$ 170,000.00	\$ 44,740.00	\$ 214,740.00	\$ 259,480.00

Payment Date	Principal	Interest	Total	Annual Debt Payment
7/1/2019		\$ 41,340.00	\$ 41,340.00	
1/1/2020	\$ 180,000.00	\$ 41,340.00	\$ 221,340.00	\$ 262,680.00
7/1/2020		\$ 37,740.00	\$ 37,740.00	
1/1/2021	\$ 185,000.00	\$ 37,740.00	\$ 222,740.00	\$ 260,480.00
7/1/2021		\$ 33,924.38	\$ 33,924.38	
1/1/2022	\$ 195,000.00	\$ 33,924.38	\$ 228,924.38	\$ 262,848.76
7/1/2022		\$ 29,902.50	\$ 29,902.50	
1/1/2023	\$ 200,000.00	\$ 29,902.50	\$ 29,902.50	\$ 259,805.00
7/1/2023		\$ 25,552.50	\$ 25,552.50	
1/1/2024	\$ 210,000.00	\$ 25,552.50	\$ 235,552.50	\$ 261,105.00
7/1/2024		\$ 20,985.00	\$ 20,985.00	
1/1/2025	\$ 220,000.00	\$ 20,985.00	\$ 240,985.00	\$ 261,970.00
7/1/2025		\$ 16,200.00	\$ 16,200.00	
1/1/2026	\$ 230,000.00	\$ 16,200.00	\$ 246,200.00	\$ 262,400.00
7/1/2026		\$ 11,025.00	\$ 11,025.00	
1/1/2027	\$ 240,000.00	\$ 11,025.00	\$ 251,025.00	\$ 262,050.00
7/1/2027		\$ 5,625.00	\$ 5,625.00	
1/1/2028	\$ 250,000.00	\$ 5,625.00	\$ 255,625.00	\$ 261,250.00

**60-53-8-517 Bond Fees \$ 700**

FY12/13 Actual:	\$ 549	FY13/14 Actual:	\$ 557
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 700
Budget to Proposed	-12.5% ▽	Projected to Proposed	0.0%

This line item is used to provide for the City's annual costs charged by the Paying Agent that is responsible for insuring that the bondholders receive the City's payment on its outstanding bonds in a timely manner.

**60-53-8-900 Bond Principal (2004F) \$ 285,000**

FY12/13 Actual:	\$ 250,000	FY13/14 Actual:	\$ 265,000
FY14/15 Budget:	\$ 270,000	FY14/15 Projected:	\$ 270,000
Budget to Proposed	5.6% △	Projected to Proposed	5.6% △

In 1996 the City issued \$4.995 million in Alternate Revenue Bonds to finance a renovation/modernization of the Southside Wastewater Treatment Plant. In addition, this construction also resulted in increasing the existing capacity for the treatment facility. Therefore, the related debt service payment is apportioned between the Utility Fund and the Utility Capacity Fund. The Utility Capacity Fund is responsible for \$100,000 of the annual debt service payment, and the difference is funded through user charges collected by the Utility Fund.

In 2004, a majority of the outstanding 1996 Alternate Revenue Bonds were refunded through the issuance of \$3.65 million in Alternate Revenue Refunding Bonds. The remaining principal of the 1996 bonds has been completely repaid and, therefore, the City is only responsible for the repayment of the 2004 refunding bonds. The 2004

Refunding Bonds will be completely repaid at the end of FY16/17. See line item 60-53-8-930 for the remaining debt service schedule.

<b>60-53-8-901 Bond Principal (2008)</b>		<b>\$ 155,000</b>	
FY12/13 Actual:	\$ 140,000	FY13/14 Actual:	\$ 145,000
FY14/15 Budget:	\$ 150,000	FY14/15 Projected:	\$ 150,000
Budget to Proposed	3.3% <span style="color: red;">△</span>	Projected to Proposed	3.3% <span style="color: red;">△</span>

The City issued \$3.4 million in Alternate Revenue Bonds in FY08/09 to finance the modernization/renovation of the First Street Water Treatment Plant. This project re-outfitted the facility with new modern equipment that not only improved the overall treatment process, but also allowed for the simultaneous treatment of all three wells that service this facility. See line item 60-53-8-931 for the remaining debt service schedule.



THE CITY OF  
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Annual Budget  
FY 15/16

# Utility -CIP

## Water & Sewer CIP Fund

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Attached is the proposed FY15/16 budget request for the Water and Sewer Utility CIP Fund. This proposed budget represents an important and critical appropriation if the City is to continue to provide reliable service to our utility customers. Unless the City also invests money each year in capital improvement projects, the reliability and quality of service will decrease over time. Capital maintenance and replacement costs cannot be eliminated; they can only be deferred. If deferred, the problems, breakdowns, and expenses tend to accumulate and worsen with time.



As a result of the City's emphasis on CIP improvements and the commitment of adequate funds in recent years, the City has been able to control and even reduce daily operating expenses and to meet all compliance standards. Furthermore, there is a direct correlation between the City's investment in CIP projects and the ability to control operating expenses and the ability to provide reliable service to our customers every day of the year. Therefore, the accompanying budget (along with the Water and Sewer Capacity CIP budget) represents an important and critical cost for the proper operation and long-term maintenance of the City's utility infrastructure.

### FY14/15 Accomplishments

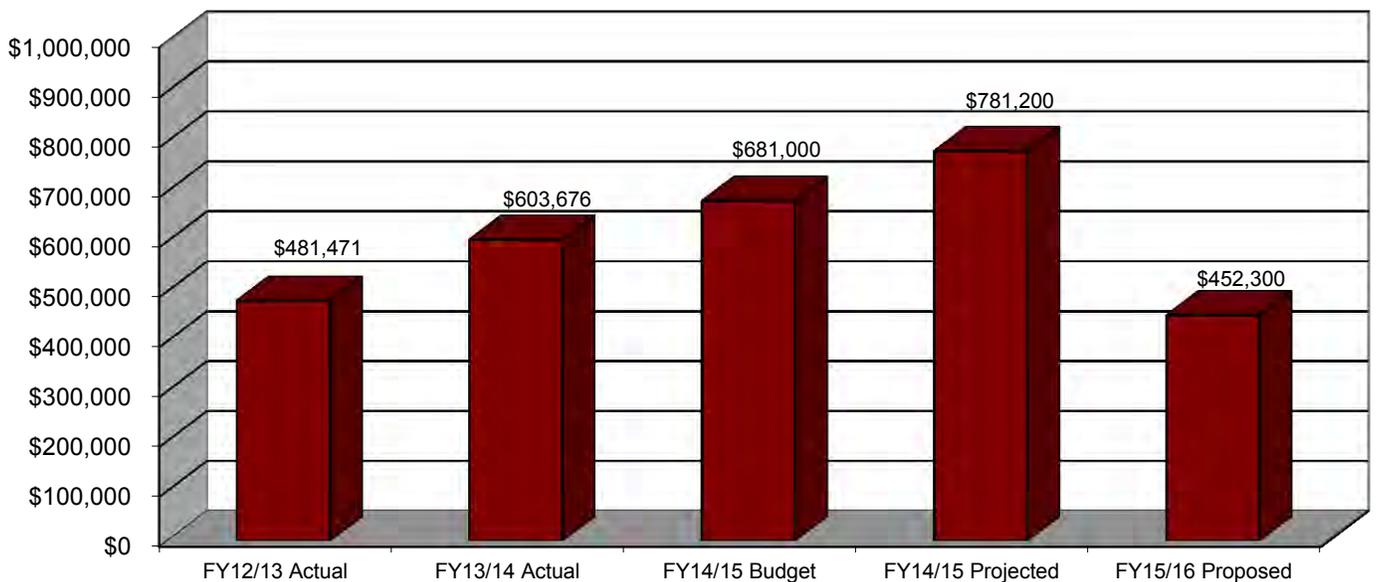
- Cleaned the exterior of the 1.5 million gallon ground storage tank at the Seminary Avenue Water Treatment Plant.
- Completed an evaluation of the Irving Avenue sanitary sewer lift station by a consulting engineering firm to determine the origin of ground water seeping into the station, especially during large rain events.
- Took one of the softeners at the First Street Water Treatment plant out of service so that a contractor could take the necessary steps to repair a hole that had corroded thru the cast metal exterior.
- Consulting Engineers, Baxter & Woodman, Inc., prepared a document necessary to acquire a construction permit from the Illinois EPA for a gas chlorine booster system with circulation equipment adjacent to the Lake Avenue water tower.
- The City initiated a City-wide leak detection program for the water distribution system.
- The City had some fire hydrants installed in the water distribution system that would benefit the spring and fall flushing of the water mains making the program more effective and efficient.
- The City Council authorized a major initiative to replace old and outdated water meters with new radio read technology. Installation was completed by City staff with assistance from the Finance Department in setting up appointments for meter replacement.
- Well #12 was pulled for preventive maintenance.
- A natural gas-fired generator and automatic transfer switch was installed at the Savannah Grove lift station to provide standby power in the event of a loss of electricity from the public utility.
- A natural gas-fired generator and automatic transfer switch was installed at the well #12 to provide standby power in the event of a loss of electricity from the public utility.
- Replaced two grinders at the Wastewater Treatment plant, one with a new unit and the second with a reconditioned unit.
- Two turbo blowers for the wastewater treatment plant were purchased and paid for through the Illinois Department of Commerce & Economic Opportunity (DCEO) grants.
- A lab grade dishwasher was purchased to replace an existing one that failed at the north side WWTP.
- Replaced sanitary sewer lift station pumps as needed.
- Continued the I/I reduction cost-sharing program for our sewer customers.

- Relocated water and sewer utilities along US Route 14 as needed for highway expansion. A Joint Agreement with IDOT required the City to pay the State a lump sum amount equal to 80% of its obligation upon award of the contract.

**FY15/16 Goals and Objectives**

- Move forward with the construction of a gas chlorine booster system with circulation equipment adjacent to the Lake Avenue water tower to provide an increased chlorine residual for areas in the southern portion of the city.
- Continue the annual preventive well inspection and maintenance program.
- Continue with the water system leak detection program through the repair and prioritization of system leaks.
- Continue to replace old and outdated water meters with radio read technology.
- Continue the cost-sharing program for I/I reduction.
- Funds are proposed to complete engineering to correct existing conditions at the Irving Ave. lift station.
- Complete professional inspections of both the Lake Avenue and Bull Valley water towers to identify work that should be completed to maintain their integrity.
- Purchase a replacement for the Volvo loader used at the wastewater treatment plant.
- Replace sanitary sewer lift station pumps as needed.
- Fund the reconditioning of one grinder in the Wastewater Treatment Division.
- Begin preliminary investigation and design services to create a preventive maintenance program that will include lining of existing sanitary sewers where the City has limited access for maintenance and repair work.
- Plan, schedule, and complete annual maintenance and capital improvements necessary for the reliable and efficient operation of all aspects of the City’s utility systems.

**BUDGET COMPARISON**



## Water & Sewer Utility-Expenses

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>CAPITAL IMPROVEMENT</b>						
<b>CAPITAL OUTLAY</b>						
60-54-7-713	DPW Facility Expansion and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 30,000
60-54-7-771	Water Tower Maintenance	10,530	27,000	10,000	3,800	10,000
60-54-7-772	Well Maintenance & Improvement	35,109	142,989	65,000	99,700	70,000
60-54-7-773	Water Main Replacement & Construction	53,536	-	40,000	40,000	15,000
60-54-7-775	Water Meter Replacement Program	-	-	190,000	136,700	150,000
60-54-7-778	Water Treatment Plant Maintenance	12,275	51,604	50,000	52,800	55,000
60-54-7-779	Wastewater Treatment Plant Maintenance	214,133	162,645	56,000	179,000	26,000
60-54-7-782	Technology Improvements	4,769	-	-	-	41,300
60-54-7-784	Motor Pool	33,011	87,145	-	-	20,000
60-54-7-785	I & I Improvements	-	78,818	30,000	30,000	15,000
60-54-7-788	Lift Station Maintenance	102,768	52,907	65,000	55,000	20,000
60-54-7-789	IDOT Rt. 14 Utilities	2,185	568	175,000	184,200	-
60-54-7-790	PW Radio Communications	13,155	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 481,471</b>	<b>\$ 603,676</b>	<b>\$ 681,000</b>	<b>\$ 781,200</b>	<b>\$ 452,300</b>
<b>TOTAL CAPITAL IMPROVEMENT DIVISION EXPENSES</b>		<b>\$ 481,471</b>	<b>\$ 603,676</b>	<b>\$ 681,000</b>	<b>\$ 781,200</b>	<b>\$ 452,300</b>

## Water & Sewer CIP Fund Line Item Descriptions

Account Number	Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
60-54-7-713	DPW Facility Expansion and Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
	Budget to Proposed	N/A	Projected to Proposed	N/A		

While the Department of Public Works looks forward to an expansion of the existing facility, some maintenance and improvements have been postponed because it was unclear as to whether the existing site was the future for the organization. As a result, there are some maintenance and improvement projects that should be completed in the years leading up to the initiation of a facility expansion. Costs for these projects will be shared between the General Fund (67%) and the Utility Fund (33%). The FY15/16 request is for the Utility share for brick replacement, tuckpointing, roof patching, and heating upgrades.

Account Number	Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
60-54-7-771	Water Tower Maintenance	\$ 10,530	\$ 27,000	\$ 10,000	\$ 3,800	\$ 10,000
	Budget to Proposed	0.0%	Projected to Proposed	163.2% $\Delta$		

The Lake Avenue elevated storage tank was last evaluated and cleaned in 2010. The Bull Valley elevated storage tank has had no maintenance inspection or

cleaning since 2004; its original date of construction. Funds are requested to complete an inspection on both tanks by a qualified contractor to identify work that should be completed to maintain the integrity of the storage tanks. Work that is identified would then be planned for and completed in subsequent CIP funding cycles.

**60-54-7-772 Well Maintenance & Improvement \$ 70,000**

FY12/13 Actual:	\$ 35,109	FY13/14 Actual:	\$ 142,989
FY14/15 Budget:	\$ 65,000	FY14/15 Projected:	\$ 99,700
Budget to Proposed	7.7% $\Delta$	Projected to Proposed	-29.8% $\nabla$

To prevent premature failure of the wells and their components each of the City’s water supply wells are placed on a preventive maintenance schedule for inspection, service, and repair. Well #9 is scheduled for preventive maintenance in FY15/16.

Approved funds in FY14/15 covered the expense to install a backup generator and automatic transfer switch at well #12 in addition to preventive maintenance at the same well.

**60-54-7-773 Water Main Replacement & Construction \$ 15,000**

FY12/13 Actual:	\$ 53,536	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 40,000
Budget to Proposed	-62.5% $\nabla$	Projected to Proposed	-62.5% $\nabla$

In FY14/15, funds were approved to implement a City-wide water system leak detection program. Leaks within the City’s water distribution system result in the need to treat and pump more water than is being used and billed, incurring unnecessary treatment costs for utilities and chemicals. In FY15/16, the results from the leak detection survey will be available and the City Administration will develop recommendations and priorities for the repair of existing water mains, as well as the appropriate procedures for communicating the requirements to repair private service lines, which are the responsibility of property owners.

**60-54-7-775 Water Meter Replacement Program \$ 150,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 190,000	FY14/15 Projected:	\$ 136,700
Budget to Proposed	-21.1% $\nabla$	Projected to Proposed	9.7% $\Delta$

The purpose of this program is to replace old and outdated water meters with new ones utilizing “drive-by” radio read technology. The administration of this program improves the accuracy in recording the amount of water used by a customer, will improve the efficiency of meter reading operations, reduce time needed to read meters, and eliminate the need to enter a building to obtain a meter reading. This accelerated replacement of water meters annually will allow the City an opportunity to cut in half the number of employees assigned to the

task of reading water meters. As more meters get replaced, the City should realize an increase in revenue from water sales because as the meters get older, they slow down and do not account for all the water moving through them. This accuracy should have a positive effect on the City's water billed vs. water lost ratio. New meter technology also has the capability of storing daily use data over the billing cycle to help the City diffuse billing disputes.

The annual amount of funding that is requested will go toward the purchase of 700 water meters or the conversion of 10% of the total number of meters in use annually. At this rate of conversion, the entire City should have an upgraded meter by the end of FY20/21.

<b>60-54-7-778 Water Treatment Plant Maintenance</b>				<b>\$ 55,000</b>
FY12/13 Actual:	\$ 12,275	FY13/14 Actual:	\$ 51,604	
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 52,800	
Budget to Proposed	10.0% <span style="color: red;">△</span>	Projected to Proposed	4.2% <span style="color: red;">△</span>	

The City has identified the need to increase seasonal chlorine concentrations for those water users tapped onto its water distribution system beyond the Lake Avenue water tower. In FY14/15, Consulting Engineers, Baxter & Woodman, Inc. prepared an application for and acquired a construction permit from the Illinois EPA for a gas chlorine booster system with circulation equipment adjacent to the Lake Avenue water tower. Staff is recommending that the City move forward with the construction of this facility in FY15/16. This system will provide an increased chlorine residual for areas in the southern portion of the City which will serve to protect public health, improve water quality at the tap, and it will also benefit the distribution system.

<b>60-54-7-779 Wastewater Treatment Plant Maintenance</b>				<b>\$ 26,000</b>
FY12/13 Actual:	\$ 214,133	FY13/14 Actual:	\$ 162,645	
FY14/15 Budget:	\$ 56,000	FY14/15 Projected:	\$ 179,000	
Budget to Proposed	-53.6% <span style="color: green;">▽</span>	Projected to Proposed	-85.5% <span style="color: green;">▽</span>	

In FY14/15 the City received a DCEO grant which will pay for 100% of the cost to replace two rotary blowers at the Northside Wastewater Treatment Plant. Before the release of grant funds the equipment must be purchased and installed. Approximately \$125,500 was expended to complete this project with \$99,200 being reimbursed through the grant.

Funds in FY15/16 have been requested to purchase a reconditioned grinder to be installed at the headworks of the south side wastewater treatment plant.

**60-54-7-782 Technology Improvements \$ 41,300**

FY12/13 Actual:	\$ 4,769	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The Utility Fund has a significant amount of inefficient T12 fluorescent light fixtures throughout its facilities. These light fixtures are being phased out and it is increasingly difficult to procure replacement bulbs. Grant Funds from Clean Energy and DCEO are intended to help offset the cost of this project.

**60-54-7-784 Motor Pool \$ 20,000**

FY12/13 Actual:	\$ 33,011	FY13/14 Actual:	\$ 87,145
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

The Wastewater Treatment Plant has a 1999 Volvo wheel loader that needs an overhaul to extend its useful life. This work will put the equipment in a position to provide another 5-10 years of service life. The equipment is used to move biosolids at the treatment plant, move snow, load salt, aid in lifting process equipment, materials, and supplies. This request is in lieu of the purchase of a new wheel loader at a cost of \$90,000.

**60-54-7-785 I & I Improvements \$ 15,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 78,818
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 30,000
Budget to Proposed	-50.0% ▽	Projected to Proposed	-50.0% ▽

In 2007, the City Council approved and implemented a program that reimburses or shares the cost of the installation of an overhead sewer or approved backflow device in the home of those property owners who experience a sanitary sewer backup following periods of heavy rainfall. Through this program, eligible participants can receive a maximum of \$2,500 for the installation of sanitary sewer backup control measures on private property. Reimbursement of eligible expenses is only approved when the problem is related to a sanitary sewer backup condition and does not include reimbursement for improvements to correct storm water drainage problems. Funds are requested to continue the cost sharing program during FY15/16.

Funds expended in this line item in FY14/15 include those costs paid for participation in the overhead sewer cost reimbursement program and costs paid for a professional evaluation of the Irving Avenue Sanitary Sewer lift station.

**60-54-7-788 Lift Station Maintenance \$ 20,000**

FY12/13 Actual:	\$ 102,768	FY13/14 Actual:	\$ 52,907
FY14/15 Budget:	\$ 65,000	FY14/15 Projected:	\$ 55,000
Budget to Proposed	-69.2% ▽	Projected to Proposed	-63.6% ▽

The City currently has 20 sanitary sewer lift stations that are an essential part of the sewer system. Any failure of these pumping stations, even for short periods of time, can result in sewer backups which is a severe problem for the customer. Not unlike other budget years, funds in FY15/16 are requested to pay for the purchase of new pumps and to pay for the repair of failed pumps at existing facilities. The purchase of these replacement lift station pumps is not a planned expense following a specific set schedule, but a total of \$20,000 is included for use if and when it is necessary to purchase or repair a pump.

Funds in FY14/15 were used to repair and/or replace lift station pumps and to install an 'on-site' pad-mounted standby generator at the Savannah Grove sanitary sewer lift station.

**60-54-7-789 IDOT Rt. 14 Utilities \$ 0**

FY12/13 Actual:	\$ 2,185	FY13/14 Actual:	\$ 568
FY14/15 Budget:	\$ 175,000	FY14/15 Projected:	\$ 184,200
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

On September 12, 2014 the Illinois Department of Transportation (IDOT) awarded a contract to Plote Construction, Inc. in the amount of \$25,281,880 for the re-construction and widening of U.S. Route 14 from W. Lake Shore Drive to Lucas Road.

The City Council approved a Joint Agreement with IDOT on August 5, 2014 which outlined the costs the City will bear to relocate existing utilities, make upgrades to the traffic signals at Doty Road and at W. Lake Shore Drive, make upgrades to the emergency vehicle pre-emption signals, install a new traffic signal at Lake Shore Drive, and for construction layout and engineering services. The Joint Agreement required the City to pay the State a lump sum amount equal to 80% of its obligation upon award of the contract. The remaining 20% (est. \$46,052) plus engineering costs (est. \$24,000) is due to the State upon completion of the project and is based on the final cost of construction. The estimated completion date for the entire project is November 2016 therefore no funds will be expended in this line item until FY16/17.

**60-54-7-790 PW Radio Communications \$ 0**

FY12/13 Actual:	\$ 13,155	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

In FY12/13, the Department of Public Works included funding to pay for new radio hardware that includes a repeater and antenna at Seminary water treatment plant, a mobile control station located at the DPW facility, a repeater

on the Emricson Park tower, and a receiver at the McConnell Road tower. This equipment provided general overall radio coverage for DPW employees to be able to communicate throughout the community.

Since a portion of these communication improvements benefited the City's utility operations, a portion (25%) of that cost was paid from this budget in FY12/13.



THE CITY OF  
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Annual Budget  
FY 15/16

# Utility-Capacity CIP

## Water & Sewer Capacity CIP Fund

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The City will continue the separation of the City's Utility Fund CIP and Capacity CIP activities during FY15/16. Simply stated, capital improvement projects and capital costs to maintain or upgrade the City's *current* utility infrastructure are to be included within the *Water and Sewer CIP budget*. On the other hand, capital improvement projects and capital costs that are incurred in order for the City to *increase the capacity* of the utility infrastructure to accommodate new customers and new growth are to be included within this "*Capacity*" CIP budget.



This budget process and the separation of the CIP projects fulfill two important goals for the City. First, the City is required to document how it spends any connection fees, and the Capacity CIP budget provides the necessary documentation as part of the annual budget process. Through the use of this budget process, a complete history is then available for the use of connection fees over a long period of time. Second, if the City wants to achieve the goal of having new development pay for most of the cost associated with increasing the capacity of the utility system, this separate budget is used to isolate, record, and then accumulate these funds over a period of several years.

There is not a need for the City to move forward with construction to increase capacity for either water treatment or wastewater treatment at this time. The utility master plans that are used to plan for capacity improvements were prepared at a time when the City experienced steady growth in the community and predicted that the growth that occurred a few years ago would continue. However, those assumptions are no longer valid, and economic conditions have delayed the need to expand utility capacity. A wait-and-see approach regarding growth and capacity needs is financially prudent, and no expenses related to utility capacity are needed for FY15/16.

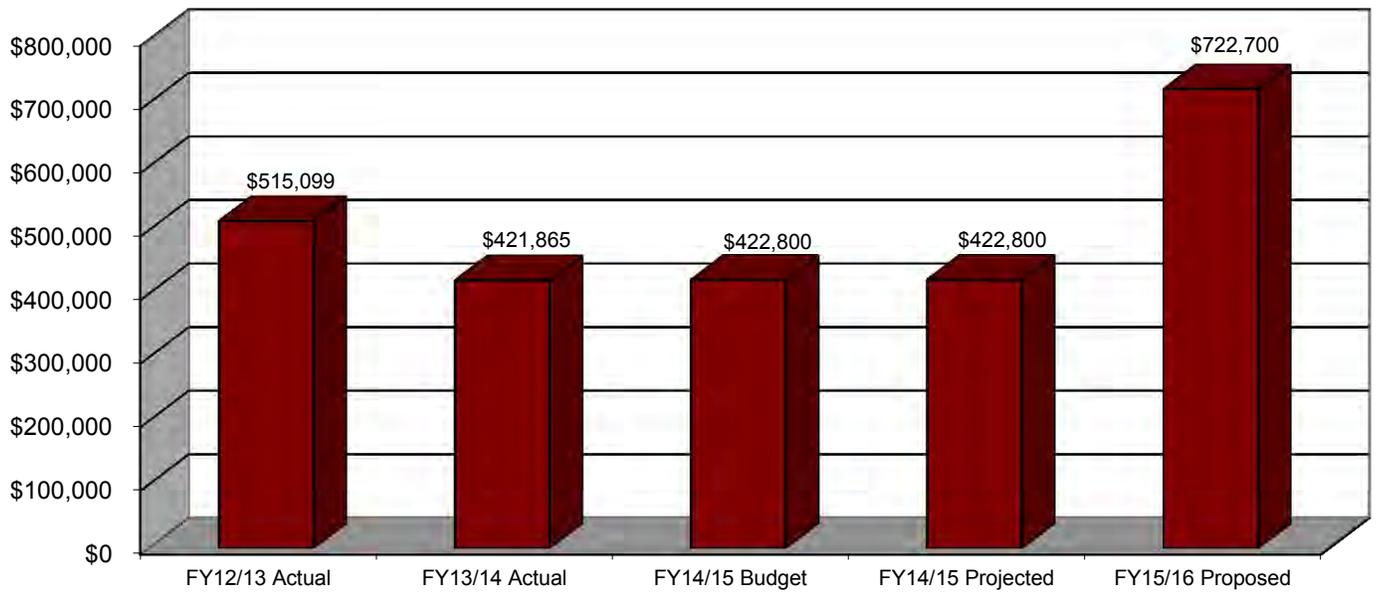
### **FY14/15 Accomplishments**

- The City provided adequate facilities and capacity for groundwater wells, water treatment, and water storage to meet both the average daily demand and peak day demand for our water customers during FY14/15.
- There were no mandatory water restrictions or bans imposed by the City during FY14/15 as a result of inadequate capacity.
- The City provided adequate capacity at the wastewater treatment plants during FY14/15 to properly treat the average daily flow as well as capacity to meet peak wet weather flow conditions.
- No revenue received directly from water and sewer customers was used to pay the past cost incurred to increase utility capacity.

**FY15/16 Goals and Objectives**

- Establish water and sewer connection fees that are adequate to pay most of the cost of increasing the capacity of the City’s water treatment and wastewater treatment facilities to help ensure that new growth pays for the cost of treatment plant expansions.
- Plan, schedule, and complete capacity improvements for the water supply and water treatment facilities to meet the critical utility demands of a growing community.
- Plan, schedule, and complete capacity improvements for the wastewater treatment facilities to meet the critical utility demands of a growing community.

**BUDGET COMPARISON**



## Water & Sewer Capacity CIP Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 2,692,900	\$ 2,792,800
<b>REVENUES</b>						
<b>SALES OF GOODS AND SERVICES</b>						
62-00-3-376	Connection Fees	\$ 276,750	\$ 453,690	\$ 350,000	\$ 500,000	\$ 650,000
TOTAL SALES OF GOODS AND SERVICES		\$ 276,750	\$ 453,690	\$ 350,000	\$ 500,000	\$ 650,000
<b>OTHER</b>						
62-00-5-381	Interest Income	\$ 25,400	\$ 24,918	\$ 22,700	\$ 22,700	\$ 23,000
TOTAL OTHER		\$ 25,400	\$ 24,918	\$ 22,700	\$ 22,700	\$ 23,000
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<u>\$ 302,150</u>	<u>\$ 478,608</u>	<u>\$ 372,700</u>	<u>\$ 522,700</u>	<u>\$ 673,000</u>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
62-00-9-961	Transfer from Water & Sewer Fund	\$ 36,600	\$ 36,600	\$ -	\$ -	\$ -
TOTAL TRANSFERS (TO)/FROM OTHER FUNDS		\$ 36,600	\$ 36,600	\$ -	\$ -	\$ -
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<u>\$ 338,750</u>	<u>\$ 515,208</u>	<u>\$ 372,700</u>	<u>\$ 522,700</u>	<u>\$ 673,000</u>
<b>EXPENSES</b>						
<b>CAPITAL OUTLAY</b>						
62-00-7-739	Land Expansion	\$ -	\$ -	\$ -	\$ -	\$ 300,000
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ 300,000
<b>INTEREST</b>						
62-00-8-930	Interest Expense (2010D)	\$ 74,840	\$ 71,600	\$ 67,500	\$ 67,500	\$ 62,400
TOTAL INTEREST		\$ 74,840	\$ 71,600	\$ 67,500	\$ 67,500	\$ 62,400
<b>OTHER</b>						
62-00-8-517	Bond Fees	\$ 259	\$ 265	\$ 300	\$ 300	\$ 300
62-00-8-900	Bond Principal 2004F (Partial)	100,000	100,000	100,000	100,000	100,000
62-00-8-901	Bond Principal 2010D	340,000	250,000	255,000	255,000	260,000
TOTAL OTHER		\$ 440,259	\$ 350,265	\$ 355,300	\$ 355,300	\$ 360,300
<b>TOTAL WATER &amp; SEWER CAPACITY CIP FUND EXPENSES</b>		<u>\$ 515,099</u>	<u>\$ 421,865</u>	<u>\$ 422,800</u>	<u>\$ 422,800</u>	<u>\$ 722,700</u>
<b>NET INCREASE (DECREASE)</b>		\$ (176,349)	\$ 93,343	\$ (50,100)	\$ 99,900	\$ (49,700)
Ending Fund Balance					\$ 2,792,800	\$ 2,743,100

## Water & Sewer Capacity CIP Fund Line Item Descriptions

### 62-00-3-376 Connection Fees \$ 650,000

FY12/13 Actual:	\$ 276,750	FY13/14 Actual:	\$ 453,690
FY14/15 Budget:	\$ 350,000	FY14/15 Projected:	\$ 500,000
Budget to Proposed	85.7% <span style="color: green;">△</span>	Projected to Proposed	30.0% <span style="color: green;">△</span>

Every new connection made to the City's water and/or sewer system is required to pay a connection fee. Unlike other capital expansion fees collected by the City such as parks, schools, and library, these fees are charged with commercial and industrial permits as well as residential. This fee is intended to represent the value of providing the current treatment infrastructure already in place that allows the property owner to be able to make the connection. Connection fees have been established in order to provide a means of funding to help maintain the City's current level of service for the utility operation. The costs and fees are based ONLY on capacity cost items (e.g. water treatment plant, wastewater treatment plant, water storage), and do NOT include any costs associated with normal operations and maintenance or costs associated with the sewer collection system and the water distribution system.

In FY14/15 and FY15/16, the City is anticipating a significant increase in connection charges from a large apartment complex that is to be built in phases over these two fiscal years.

### 62-00-5-381 Interest Income \$ 23,000

FY12/13 Actual:	\$ 25,400	FY13/14 Actual:	\$ 24,918
FY14/15 Budget:	\$ 22,700	FY14/15 Projected:	\$ 22,700
Budget to Proposed	1.3% <span style="color: green;">△</span>	Projected to Proposed	1.3% <span style="color: green;">△</span>

Interest earned on the cash reserves is included as revenue within this budget. Interest earned on investments has decreased as a result of the national economic conditions.

### 62-00-9-961 Transfer from Water & Sewer Fund \$ 0

FY12/13 Actual:	\$ 36,600	FY13/14 Actual:	\$ 36,600
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This transfer from the Water/Sewer Capacity Fund was completed during FY10/11 to pay the portion of the First Street Water Treatment Plant improvements that resulted in an increase to the treatment plant capacity. Cost of the construction was paid from the Water/Sewer CIP budget, and this transfer represents the cost of the project that resulted in an increase of treatment plant capacity.

**62-00-7-739 Land Expansion \$ 300,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

As the City grows, its water and sewer utility must expand at a similar growth rate. Expanded or new facilities whether it be for future wells, plant expansion, sewer or water pumping stations, or water towers may require the purchase of additional property. Funds in this line item shall be used to pay for available land that is needed to expand the City’s water and sewer utility to meet the needs for future growth.

**62-00-8-930 Interest Expense-Series 2010D \$ 62,400**

FY12/13 Actual:	\$ 74,840	FY13/14 Actual:	\$ 71,600
FY14/15 Budget:	\$ 67,500	FY14/15 Projected:	\$ 67,500
Budget to Proposed	-7.6% ▽	Projected to Proposed	-7.6% ▽

In 2002, the City issued \$4.1 million in Alternate Revenue Bonds to allow for the completion of several improvements that would increase the capacity of the Seminary Avenue Water Treatment Plant. Since this project was initiated to increase the capacity of the system, 100% of the related debt service payment is funded through the connection charges collected from the Utility Capacity – CIP Fund. The original bonds were refunded in 2010, which resulted in reduced interest costs. See line item 62-00-8-901 for the remaining debt service schedule.

**62-00-8-517 Bond Fees \$ 300**

FY12/13 Actual:	\$ 259	FY13/14 Actual:	\$ 265
FY14/15 Budget:	\$ 300	FY13/14 Projected:	\$ 300
Budget to Proposed	0.0%	Projected to Proposed	0.0%

This line item is used to provide for the City’s annual costs charged by the paying agent that is responsible for insuring that the bondholders receive the City’s payment on its outstanding bonds.

**62-00-8-900 Bond Principal 2004F (Partial) \$ 100,000**

FY12/13 Actual:	\$ 100,000	FY13/14 Actual:	\$ 100,000
FY14/15 Budget:	\$ 100,000	FY13/14 Projected:	\$ 100,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The Utility Capacity CIP Fund is responsible for \$4.995 million in Alternate Revenue Bonds which were used to finance the renovation/modernization of the south side wastewater treatment plant in 1996. In addition, this construction also resulted in increasing the existing capacity for the wastewater treatment facility. Therefore, the related debt service payment was apportioned between the Utility Fund and the Utility Capacity CIP Fund. The Utility Capacity CIP Fund is responsible for \$100,000 of the annual debt service payment, and the difference is funded through user charges collected by the Utility Fund. These alternate revenue bonds have been refunded a number of times in order to capture savings from reduced interest rates.

62-00-8-901 Bond Principal-Series 2010D

\$ 260,000

FY12/13 Actual:	\$ 340,000	FY13/14 Actual:	\$ 250,000
FY14/15 Budget:	\$ 255,000	FY13/14 Projected:	\$ 255,000
Budget to Proposed	2.0% $\Delta$	Projected to Proposed	2.0% $\Delta$

Principal related to Bond Series 2010D is paid from this line item. For a further description of this bond issue, see line item 62-00-8-930. The remaining debt service schedule is provided below:

Payment Date	Principal	Interest	Total	Annual Debt Payment
6/1/2015		\$ 31,188.75	\$ 31,188.75	
12/1/2015	\$ 260,000.00	\$ 31,188.75	\$ 291,188.75	\$ 322,377.50
6/1/2016		\$ 28,101.25	\$ 28,101.25	
12/1/2016	\$ 260,000.00	\$ 28,101.25	\$ 288,101.25	\$ 316,202.50
6/1/2017		\$ 24,526.25	\$ 24,526.25	
12/1/2017	\$ 265,000.00	\$ 24,526.25	\$ 289,526.25	\$ 314,052.50
6/1/2018		\$ 20,551.25	\$ 20,551.25	
12/1/2018	\$ 280,000.00	\$ 20,551.25	\$ 300,551.25	\$ 321,102.50
6/1/2019		\$ 16,001.25	\$ 16,001.25	
12/1/2019	\$ 285,000.00	\$ 16,001.25	\$ 301,001.25	\$ 317,002.50
6/1/2020		\$ 11,156.25	\$ 11,156.25	
12/1/2020	\$ 300,000.00	\$ 11,156.25	\$ 311,156.25	\$ 322,312.50
6/1/2021		\$ 5,718.75	\$ 5,718.75	
12/1/2021	\$ 305,000.00	\$ 5,718.75	\$ 310,718.75	\$ 316,437.50



THE CITY OF  
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# Police Pension

## Police Pension Fund

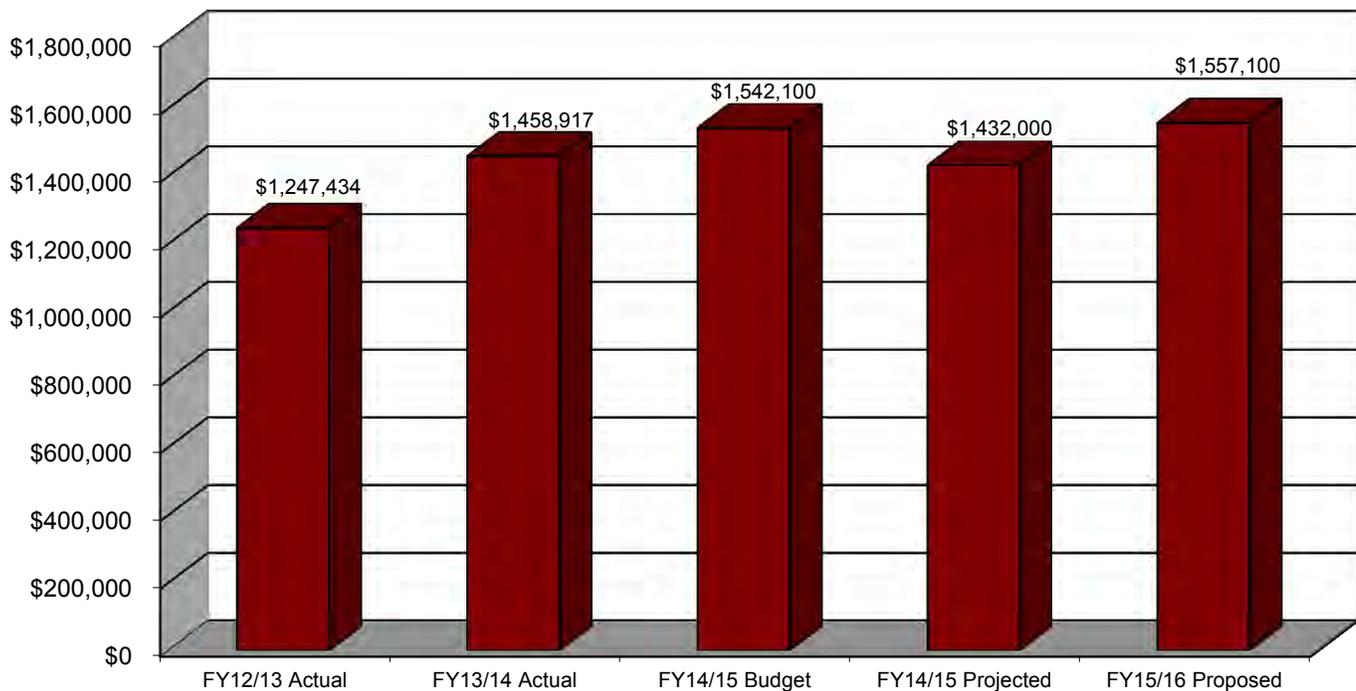
The Police Pension Fund provides for the current and future pension obligations of retired and disabled City of Woodstock law enforcement personnel. The Police Pension Fund was created and is administered as prescribed by Chapter 40 of Illinois Compiled Statutes Act 5, Article 3. The Illinois Department of Insurance (DOI) regulates the Woodstock Police Pension Fund. Pension benefits are defined by State Statute and can only be modified by the State legislature.



### Objectives:

- To provide to the members a secure Fund that can be relied on to pay earned benefits during retirement and periods of disability.
- Achieve a rate of return that exceeds benchmarks established by the Fund.
- Achieve progress toward a 100% funding goal.

## BUDGET COMPARISON



**Police Pension Fund**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$17,845,000	\$18,227,500
<b>REVENUES</b>						
<b>OTHER</b>						
70-00-5-381	Interest Income	\$ 222,997	\$ 346,381	\$ 450,000	\$ 123,000	\$ 125,000
70-00-5-383	Gain/(Loss) from Invest Sale	779,392	1,106,748	400,000	447,000	955,000
70-00-5-386	Employee Contributions	277,616	290,105	285,000	293,000	309,000
70-00-5-387	Credible Service Buyback	-	-	-	25,900	-
<b>TOTAL OTHER</b>		<b>\$ 1,280,005</b>	<b>\$ 1,743,234</b>	<b>\$ 1,135,000</b>	<b>\$ 888,900</b>	<b>\$ 1,389,000</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 1,280,005</b>	<b>\$ 1,743,234</b>	<b>\$ 1,135,000</b>	<b>\$ 888,900</b>	<b>\$ 1,389,000</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
70-00-9-903	Transfer from Police Protection	\$ 862,721	\$ 882,336	\$ 932,300	\$ 930,600	\$ 950,000
70-00-9-995	Transfer to General Corp Fund	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 857,721</b>	<b>\$ 877,336</b>	<b>\$ 927,300</b>	<b>\$ 925,600</b>	<b>\$ 945,000</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 2,137,726</b>	<b>\$ 2,620,570</b>	<b>\$ 2,062,300</b>	<b>\$ 1,814,500</b>	<b>\$ 2,334,000</b>
<b>EXPENSES</b>						
<b>PERSONAL SERVICES</b>						
70-00-4-452	Travel & Training	\$ 1,565	\$ 740	\$ 2,500	\$ 1,600	\$ 2,000
70-00-4-454	Dues & Subscriptions	1,525	775	900	800	900
<b>TOTAL PERSONAL SERVICES</b>		<b>\$ 3,090</b>	<b>\$ 1,515</b>	<b>\$ 3,400</b>	<b>\$ 2,400</b>	<b>\$ 2,900</b>
<b>CONTRACTUAL SERVICES</b>						
70-00-5-502	Legal/Professional Services	\$ 9,334	\$ 10,288	\$ 10,000	\$ 2,500	\$ 10,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 9,334</b>	<b>\$ 10,288</b>	<b>\$ 10,000</b>	<b>\$ 2,500</b>	<b>\$ 10,000</b>
<b>COMMODITIES</b>						
70-00-6-606	Supplies	\$ 376	\$ 78	\$ 200	\$ 100	\$ 200
<b>TOTAL COMMODITIES</b>		<b>\$ 376</b>	<b>\$ 78</b>	<b>\$ 200</b>	<b>\$ 100</b>	<b>\$ 200</b>
<b>OTHER</b>						
70-00-8-814	Pension & Disability Payments	\$ 1,071,789	\$ 1,198,843	\$ 1,320,000	\$ 1,245,000	\$ 1,325,000
70-00-8-823	Actuarial Requirements	2,100	2,100	2,200	2,400	2,500
70-00-8-940	Medical Expense/Physical Exams	-	-	6,000	-	6,000
70-00-8-950	Refund of Contributions	3,384	73,208	25,000	-	25,000
70-00-8-970	Investment Manager Fees	129,217	144,446	145,000	150,000	155,000
70-00-8-980	Custodial Fee	25,013	25,283	27,000	26,200	27,000
70-00-8-981	Department of Insurance Filing Fee	3,131	3,156	3,300	3,400	3,500
<b>TOTAL OTHER</b>		<b>\$ 1,234,634</b>	<b>\$ 1,447,036</b>	<b>\$ 1,528,500</b>	<b>\$ 1,427,000</b>	<b>\$ 1,544,000</b>
<b>TOTAL POLICE PENSION FUND EXPENSES</b>		<b>\$ 1,247,434</b>	<b>\$ 1,458,917</b>	<b>\$ 1,542,100</b>	<b>\$ 1,432,000</b>	<b>\$ 1,557,100</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ 890,292</b>	<b>\$ 1,161,653</b>	<b>\$ 520,200</b>	<b>\$ 382,500</b>	<b>\$ 776,900</b>
Ending Fund Balance					\$18,227,500	\$19,004,400

## Police Pension Fund Line Item Descriptions

### 70-00-5-381 Return on Investment \$ 125,000

FY12/13 Actual:	\$ 222,997	FY13/14 Actual:	\$ 346,381
FY14/15 Budget:	\$ 450,000	FY14/15 Projected:	\$ 123,000
Budget to Proposed	-72.2% ▽	Projected to Proposed	1.6% △

In order for the Fund to meet its future commitments, the fund must invest in a prudent manner that is in accordance with Illinois Statutes. To assist the fund with investing its money, the Pension Board has hired a financial advisor. The portion of the earnings attributed to the fixed investments is recorded within this line item.

### 70-00-5-383 Gain/(Loss) From Investment Sales \$ 955,000

FY12/13 Actual:	\$ 779,392	FY13/14 Actual:	\$ 1,106,748
FY14/15 Budget:	\$ 400,000	FY14/15 Projected:	\$ 447,000
Budget to Proposed	138.8% △	Projected to Proposed	113.6% △

In order for the Fund to meet its future commitments, the fund must invest in a prudent manner and in accordance with Illinois Statutes. To assist the fund with investing its money, the Pension Board has hired a financial advisor. Gain and losses from the sale of the Pension Fund's securities are recorded in this line item.

### 70-00-5-386 Employee Contributions \$ 309,000

FY12/13 Actual:	\$ 277,616	FY13/14 Actual:	\$ 290,105
FY14/15 Budget:	\$ 285,000	FY14/15 Projected:	\$ 293,000
Budget to Proposed	8.4% △	Projected to Proposed	5.5% △

Per Article 3 of the Illinois Compiled Statutes, members of the Police Pension Fund are required to contribute 9.91% of their base earnings towards their retirement.

### 70-00-5-387 Credible Service Buyback \$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 25,900
Budget to Proposed	N/A	Projected to Proposed	-100.0% ▽

Members of the Police Pension Fund have the opportunity to buyback certain types of service. These include prior service in which they have taken a refund, up to 2 years of military service, and service earned from other Article 3 Pension Funds. In FY14/15, one officer bought 2 years of prior military service.

### 70-00-9-903 Transfer From Police Protection Fund \$ 950,000

FY12/13 Actual:	\$ 862,721	FY13/14 Actual:	\$ 882,336
FY14/15 Budget:	\$ 932,300	FY14/15 Projected:	\$ 930,600
Budget to Proposed	1.9% △	Projected to Proposed	2.1% △

A separate Property Tax is levied each year to pay for retirement benefits of Police officers of the City of Woodstock. The amount of this levy is determined by an

actuarial valuation that is conducted each year. The proceeds of this tax levy are recorded in the Police Protection Fund and then transferred to the Police Pension Fund.

<b>70-00-9-995 Transfer (to) General Corporate Fund</b>				<b>(\$ 5,000)</b>
FY12/13 Actual:	(\$ 5,000)	FY13/14 Actual:	(\$ 5,000)	
FY14/15 Budget:	(\$ 5,000)	FY14/15 Projected:	(\$ 5,000)	
Budget to Proposed	0.0%	Projected to Proposed	0.0%	

The Finance Department provides numerous accounting functions for the Police Pension Fund. Some of these functions include recording all transactions of the Fund, assistance in completion of the Fund's annual audit, and preparation of the Fund's annual report required to be filed with the Illinois Department of Insurance.

<b>70-00-4-452 Travel &amp; Training</b>				<b>\$ 2,000</b>
FY12/13 Actual:	\$ 1,565	FY13/14 Actual:	\$ 740	
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 1,600	
Budget to Proposed	-20.0% ▽	Projected to Proposed	25.0% △	

Illinois Statute requires that Police Pension Board Members have at least 24 hours of training each year. Expenses related to meeting this requirement are recorded in this line item.

<b>70-00-4-454 Dues &amp; Subscriptions</b>				<b>\$ 900</b>
FY12/13 Actual:	\$ 1,525	FY13/14 Actual:	\$ 775	
FY14/15 Budget:	\$ 900	FY14/15 Projected:	\$ 800	
Budget to Proposed	0.0%	Projected to Proposed	12.5% △	

The Police Pension Fund is a member of numerous professional organizations. One such organization is the Illinois Public Pension Association.

<b>70-00-5-502 Legal/Professional Services</b>				<b>\$ 10,000</b>
FY12/13 Actual:	\$ 9,334	FY13/14 Actual:	\$ 10,288	
FY14/15 Budget:	\$ 10,000	FY14/15 Projected:	\$ 2,500	
Budget to Proposed	0.0%	Projected to Proposed	300.0% △	

From time to time the Police Pension Fund seeks the advice of legal and other professional services in order to administer the Fund. These expenses are recorded in this line item.

<b>70-00-6-606 Supplies</b>				<b>\$ 200</b>
FY12/13 Actual:	\$ 376	FY13/14 Actual:	\$ 78	
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 100	
Budget to Proposed	0.0%	Projected to Proposed	100.0% △	

In order to run the fund, a small amount of supplies are required to be purchased including paper and pens.

**70-00-8-814 Pension & Disability Payments** **\$ 1,325,000**

FY12/13 Actual:	\$ 1,071,789	FY13/14 Actual:	\$ 1,198,843
FY14/15 Budget:	\$ 1,320,000	FY14/15 Projected:	\$ 1,245,000
Budget to Proposed	0.4% <span style="color: red;">△</span>	Projected to Proposed	6.4% <span style="color: red;">△</span>

Retirement and disability payments made to members and their spouses or dependents as defined by Article 3 of the Illinois Compiled Statutes, are recorded from this line item.

**70-00-8-823 Actuarial Requirements** **\$ 2,500**

FY12/13 Actual:	\$ 2,100	FY13/14 Actual:	\$ 2,100
FY14/15 Budget:	\$ 2,200	FY14/15 Projected:	\$ 2,400
Budget to Proposed	13.6% <span style="color: red;">△</span>	Projected to Proposed	4.2% <span style="color: red;">△</span>

Each year in order to establish the funding level required for the fund that will be provided through a property tax levy, the fund hires a licensed actuary.

**70-00-8-940 Medical Expense/Physical Exams** **\$ 6,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 6,000	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

The Fund from time to time is required to pay for medical exams for its members. These exams typically result in members applying for disability claims or insuring that members currently on disability still qualify for the benefits they are receiving.

**70-00-8-950 Refund of Contributions** **\$ 0**

FY12/13 Actual:	\$ 3,384	FY13/14 Actual:	\$ 73,208
FY14/15 Budget:	\$ 25,000	FY14/15 Projected:	\$ 0
Budget to Proposed	-100.0% <span style="color: green;">▽</span>	Projected to Proposed	N/A

Members who are no longer employed with the City of Woodstock are eligible for a refund of the contributions they have contributed. Members who apply for this refund will forfeit all future benefits.

**70-00-8-970 Investment Manager Fees** **\$ 155,000**

FY12/13 Actual:	\$ 129,217	FY13/14 Actual:	\$ 144,446
FY14/15 Budget:	\$ 145,000	FY14/15 Projected:	\$ 150,000
Budget to Proposed	6.9% <span style="color: red;">△</span>	Projected to Proposed	3.3% <span style="color: red;">△</span>

In order to help the Fund properly invest in the various markets, the Pension Board has hired several investments managers. The cost for these investment managers is recorded in this line item.

**70-00-8-980 Custodial Fee \$ 27,000**

FY12/13 Actual:	\$ 25,013	FY13/14 Actual:	\$ 25,283
FY14/15 Budget:	\$ 27,000	FY14/15 Projected:	\$ 26,200
Budget to Proposed	0.0%	Projected to Proposed	3.1% $\Delta$

Good investment practices dictate that money held by the Pension Fund be held at a third party custodian in order to lessen the chance of fraud. The cost related to the custodian is recorded in this line item.

**70-00-8-981 Department of Insurance Filing Fee \$ 3,500**

FY12/13 Actual:	\$ 3,131	FY13/14 Actual:	\$ 3,156
FY14/15 Budget:	\$ 3,300	FY14/15 Projected:	\$ 3,400
Budget to Proposed	6.1% $\Delta$	Projected to Proposed	2.9% $\Delta$

Each year the Police Pension Fund is required to file an annual report with the Department of Insurance. The State of Illinois charges the Police Pension Fund a fee each year that is associated with this filing.



THE CITY OF  
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# **Health and Life Insurance**

## Health & Life Insurance Fund

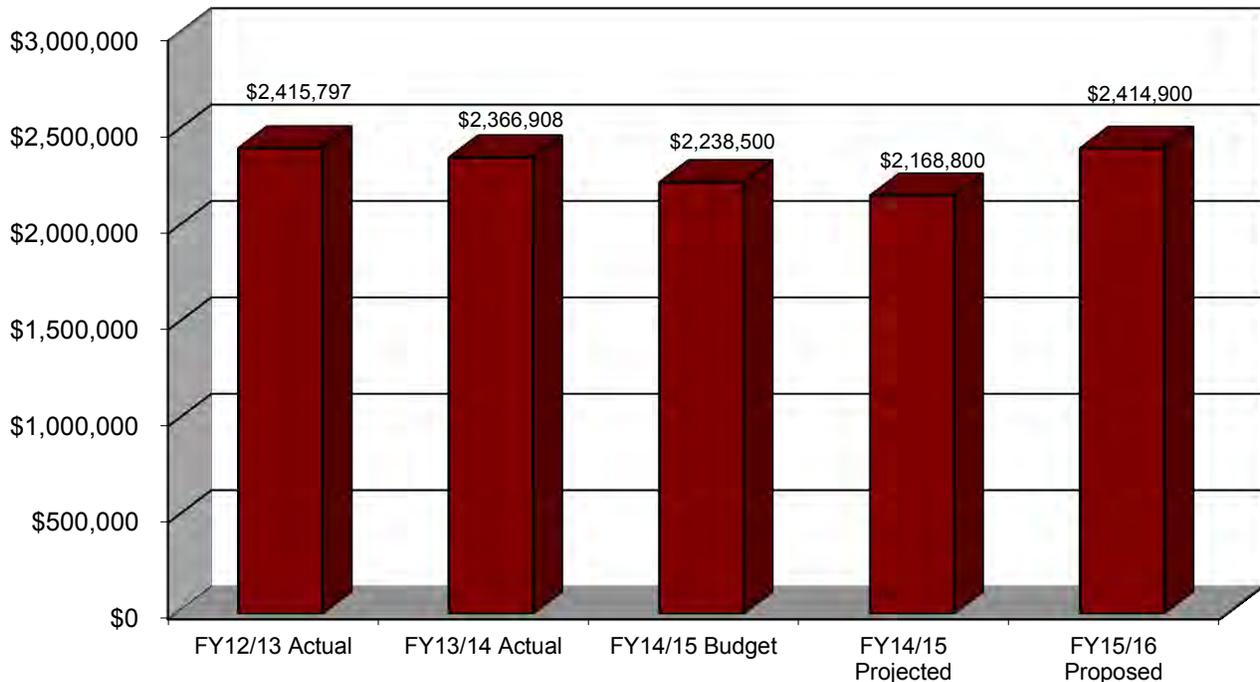
The City of Woodstock has been partially self-insured for the provision of its health/life insurance benefits since 1983. In general, this concept has proven to be an effective means of managing the City's healthcare benefits. On a national basis, healthcare costs have significantly increased for more than the last ten years, exceeding the overall rate of inflation. This trend continues even through the present day. The passage of the Patient Protection and Affordable Care Act (PPACA) and the various provisions that went into effect at the end of FY10/11 and during the last three fiscal years have certainly increased the City's costs to provide healthcare to its workforce. Beginning January 2014, the City was able to mitigate some of these increases by plan changes along with switching network providers.



### Objective:

- Provide a sound funding mechanism to offer competitive health and life insurance to full-time employees of the City of Woodstock.

## BUDGET COMPARISON



## Health/Life Insurance Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ (394,500)	\$ (76,100)
<b>REVENUES</b>						
<b>SALES OF GOODS AND SERVICES</b>						
75-00-3-386	Retired/Disabled Contributions	\$ 97,880	\$ 127,613	\$ 174,100	\$ 196,500	\$ 194,800
75-00-3-387	Claims Recovered	127,031	-	25,000	108,300	25,000
75-00-3-389	Employee Contribution	150,448	182,190	232,500	210,500	277,000
<b>TOTAL GOODS AND SERVICES</b>		<b>\$ 375,359</b>	<b>\$ 309,803</b>	<b>\$ 431,600</b>	<b>\$ 515,300</b>	<b>\$ 496,800</b>
<b>OTHER</b>						
75-00-5-381	Interest Income	\$ 15	\$ 19	\$ -	\$ -	\$ -
<b>TOTAL OTHER</b>		<b>\$ 15</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 375,374</b>	<b>\$ 309,822</b>	<b>\$ 431,600</b>	<b>\$ 515,300</b>	<b>\$ 496,800</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
75-00-9-376	Transfer from Performing Arts Fund	\$ 89,340	\$ 95,004	\$ 89,800	\$ 66,800	\$ 66,600
75-00-9-379	Transfer from Public Parks Fund	119,783	141,603	164,800	144,900	154,300
75-00-9-389	Transfer from Police Protection Fund	645,275	703,332	689,800	677,400	600,000
75-00-9-391	Transfer from Library Fund	97,418	125,258	121,300	121,700	122,300
75-00-9-392	Transfer from General Corporate Fund	616,072	717,600	726,100	658,400	670,000
75-00-9-395	Transfer from Water & Sewer Utility Fund	289,208	303,548	341,700	284,100	251,000
75-00-9-396	Transfer from Recreation Center Fund	8,934	9,828	9,300	9,300	8,900
75-00-9-397	Transfer from Aquatic Center Fund	8,934	9,828	9,300	9,300	8,900
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 1,874,964</b>	<b>\$ 2,106,001</b>	<b>\$ 2,152,100</b>	<b>\$ 1,971,900</b>	<b>\$ 1,882,000</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 2,250,338</b>	<b>\$ 2,415,823</b>	<b>\$ 2,583,700</b>	<b>\$ 2,487,200</b>	<b>\$ 2,378,800</b>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
75-00-5-502	Administrative & Start-Up Expense	\$ 15,321	\$ 32,491	\$ 61,800	\$ 56,000	\$ 71,800
75-00-5-503	Professional Services	33,600	33,800	34,600	36,000	37,000
75-00-5-504	ACA FEES	-	-	-	14,200	17,900
75-00-5-541	Life Insurance Premiums	7,482	7,786	8,000	7,500	7,500
75-00-5-545	Excess Insurance Premiums	261,434	255,313	226,100	211,000	228,200
75-00-5-546	Claim Payments	2,095,960	2,035,468	1,950,000	1,842,000	2,050,000
75-00-5-548	Employee Physical Development	2,000	2,050	3,000	2,100	2,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 2,415,797</b>	<b>\$ 2,366,908</b>	<b>\$ 2,283,500</b>	<b>\$ 2,168,800</b>	<b>\$ 2,414,900</b>
<b>TOTAL HEALTH/LIFE INSURANCE FUND EXPENSES</b>		<b>\$ 2,415,797</b>	<b>\$ 2,366,908</b>	<b>\$ 2,283,500</b>	<b>\$ 2,168,800</b>	<b>\$ 2,414,900</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (165,459)</b>	<b>\$ 48,915</b>	<b>\$ 300,200</b>	<b>\$ 318,400</b>	<b>\$ (36,100)</b>
Ending Fund Balance					\$ (76,100)	\$ (112,200)

## Health & Life Insurance Fund Line Item Descriptions

### 75-00-3-386 Retired/Disabled Contributions \$ 194,800

FY12/13 Actual:	\$ 97,880	FY13/14 Actual:	\$ 127,613
FY14/15 Budget:	\$ 174,100	FY14/15 Projected:	\$ 196,500
Budget to Proposed	11.9% <span style="color: green;">△</span>	Projected to Proposed	-0.9% <span style="color: red;">▽</span>

Retirees of the City of Woodstock are offered the opportunity to continue health insurance coverage with the City of Woodstock as is required by Illinois Pension Statutes. The cost to the retiree is 100% of the fully-insured equivalent rate.

### 75-00-3-387 Claims Recovered \$ 25,000

FY12/13 Actual:	\$ 127,031	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 25,000	FY14/15 Projected:	\$ 108,300
Budget to Proposed	0.0%	Projected to Proposed	-76.9% <span style="color: red;">▽</span>

While the City has self-insured health insurance, the City does purchase stop loss insurance coverage to mitigate some of the risk associated with catastrophic long-term illness and/or injury. The City's stop loss level is set at \$80,000 per individual insured for calendar year 2015.

### 75-00-3-389 Employee Contributions \$ 277,000

FY12/13 Actual:	\$ 150,448	FY13/14 Actual:	\$ 182,190
FY14/15 Budget:	\$ 232,500	FY14/15 Projected:	\$ 210,500
Budget to Proposed	19.1% <span style="color: green;">△</span>	Projected to Proposed	31.6% <span style="color: green;">△</span>

City employees are required to contribute a portion of their health insurance cost. The City has been increasing this contribution level each year in order to reach the goal of a 20% employee contribution.

### 75-00-5-381 Interest Income \$ 0

FY12/13 Actual:	\$ 15	FY13/14 Actual:	\$ 19
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

A small amount of interest earned from cash on hand is recorded in this line item.

### 75-00-9-376 Transfer From Performing Arts Fund \$ 66,600

FY12/13 Actual:	\$ 89,340	FY13/14 Actual:	\$ 95,004
FY14/15 Budget:	\$ 89,800	FY14/15 Projected:	\$ 66,800
Budget to Proposed	-25.8% <span style="color: red;">▽</span>	Projected to Proposed	-0.3% <span style="color: red;">▽</span>

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions. Two full-time positions turned over in FY14/15 and the new hires are currently at the single rate.

**75-00-9-379 Transfer From Public Parks Fund \$ 154,300**

FY12/13 Actual:	\$ 119,783	FY13/14 Actual:	\$ 141,603
FY14/15 Budget:	\$ 164,800	FY14/15 Projected:	\$ 144,900
Budget to Proposed	-6.4% ▽	Projected to Proposed	6.5% △

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions.

**75-00-9-389 Transfer From Police Protection Fund \$ 600,000**

FY12/13 Actual:	\$ 645,275	FY13/14 Actual:	\$ 703,332
FY14/15 Budget:	\$ 689,800	FY14/15 Projected:	\$ 677,400
Budget to Proposed	-13.0% ▽	Projected to Proposed	-11.4% ▽

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions.

**75-00-9-391 Transfer From Library Fund \$ 122,300**

FY12/13 Actual:	\$ 97,418	FY13/14 Actual:	\$ 125,258
FY14/15 Budget:	\$ 121,300	FY14/15 Projected:	\$ 121,700
Budget to Proposed	0.8% △	Projected to Proposed	0.5% △

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions.

**75-00-9-392 Transfer From General Corporate Fund \$ 670,000**

FY12/13 Actual:	\$ 616,072	FY13/14 Actual:	\$ 717,600
FY14/15 Budget:	\$ 726,100	FY14/15 Projected:	\$ 658,400
Budget to Proposed	-7.7% ▽	Projected to Proposed	1.8% △

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions. For the General Fund this includes all the Departments that are expensed in this Fund including General Government, City Hall, Human Resources, Building, Planning and Zoning, Economic Development, Finance, Public Works, and Recreation.

**75-00-9-395 Transfer From Water & Sewer Utility Fund \$ 251,000**

FY12/13 Actual:	\$ 289,208	FY13/14 Actual:	\$ 303,548
FY14/15 Budget:	\$ 341,700	FY14/15 Projected:	\$ 284,100
Budget to Proposed	-26.5% ▽	Projected to Proposed	-11.7% ▽

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions.

**75-00-9-396 Transfer From Recreation Center Fund \$ 8,900**

FY12/13 Actual:	\$ 8,934	FY13/14 Actual:	\$ 9,828
FY14/15 Budget:	\$ 9,300	FY14/15 Projected:	\$ 9,300
Budget to Proposed	-4.3% ▽	Projected to Proposed	-4.3% ▽

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions.

**75-00-9-397 Transfer From Aquatic Center Fund \$ 8,900**

FY12/13 Actual:	\$ 8,934	FY13/14 Actual:	\$ 9,828
FY14/15 Budget:	\$ 9,300	FY14/15 Projected:	\$ 9,300
Budget to Proposed	-4.3% ▽	Projected to Proposed	-4.3% ▽

In order to fund the Health & Life Insurance Fund, a transfer is made from each fund equal to the fully-insured equivalent rate for each of their insured employees less employee contributions.

**75-00-5-502 Administrative & Start-Up Expense \$ 71,800**

FY12/13 Actual:	\$ 15,321	FY13/14 Actual:	\$ 32,491
FY14/15 Budget:	\$ 61,800	FY14/15 Projected:	\$ 56,000
Budget to Proposed	16.2% △	Projected to Proposed	28.2% △

This line item funds the administrative expenses that the City incurs for the services of UMR, the City's third party administrator for health, dental, and flexible spending claim processing, pharmacy claim processing, and health and dental network access fees.

**75-00-5-503 Professional Services \$ 37,000**

FY12/13 Actual:	\$ 33,600	FY13/14 Actual:	\$ 33,800
FY14/15 Budget:	\$ 34,600	FY14/15 Projected:	\$ 36,000
Budget to Proposed	6.9% △	Projected to Proposed	2.8% △

This line item funds the fees that the City incurs for the services of Hub International (formerly Corporate Benefit Consultants), the City's benefits brokerage service.

**75-00-5-504 ACA Fees \$ 17,900**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 14,200
Budget to Proposed	N/A	Projected to Proposed	26.1% △

This line item funds the Affordable Health Care Act fees beginning in calendar year 2014 such as the Patient-Centered Outcomes Research (PCORI) fees (planned to continue through 2020) and the Transitional Reinsurance fees (planned to continue through 2016.)

**75-00-5-541 Life Insurance Premiums \$ 7,500**

FY12/13 Actual:	\$ 7,482	FY13/14 Actual:	\$ 7,786
FY14/15 Budget:	\$ 8,000	FY14/15 Projected:	\$ 7,500
Budget to Proposed	-6.3% ▽	Projected to Proposed	0.0%

The City provides life insurance benefits to each full-time employee in the amount of \$25,000 for the employee, \$5,000 for a spouse, and \$1,000 for each child. The City currently purchases this product from Lincoln Life Insurance company.

**75-00-5-545 Excess Insurance Premiums \$ 228,200**

FY12/13 Actual:	\$ 261,434	FY13/14 Actual:	\$ 255,313
FY14/15 Budget:	\$ 226,100	FY14/15 Projected:	\$ 211,000
Budget to Proposed	0.9% △	Projected to Proposed	8.2% △

In order to mitigate some of the risk inherent to long-term, serious illness or injury, the City purchases stop loss insurance coverage. This insurance will protect the City from any insured individual's claims that exceed \$80,000 per calendar year.

**75-00-5-546 Claim Payments \$ 2,050,000**

FY12/13 Actual:	\$ 2,095,960	FY13/14 Actual:	\$ 2,035,468
FY14/15 Budget:	\$ 1,950,000	FY14/15 Projected:	\$ 1,842,000
Budget to Proposed	5.1% △	Projected to Proposed	11.3% △

Since the City is self-insured, the City is required to pay all claims incurred by covered employees and dependents. In addition, the City pays claims in excess of the stop loss insurance level and then is reimbursed by the excess insurance company. This reimbursement is recorded in line item 75-00-3-387. In FY14/15, the City modified its health insurance plan including changing plan design components, networks, third party administrators, and pharmacy providers, which has substantially lowered the City's costs.

**75-00-5-548 Employee Physical Development \$ 2,500**

FY12/13 Actual:	\$ 2,000	FY13/14 Actual:	\$ 2,050
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 2,100
Budget to Proposed	-16.7% ▽	Projected to Proposed	19.0% △

As part of the City's wellness program, the City will reimburse any employee, up to \$100 per calendar year, for health club membership costs.



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# General Fund - CIP

## General Corporate – CIP Fund



The General Corporate – CIP Fund was established as a funding method separate from the General Fund to pay for capital improvements. Capital improvements are defined as assets that have a useful life over 1 year that cost at least \$10,000.

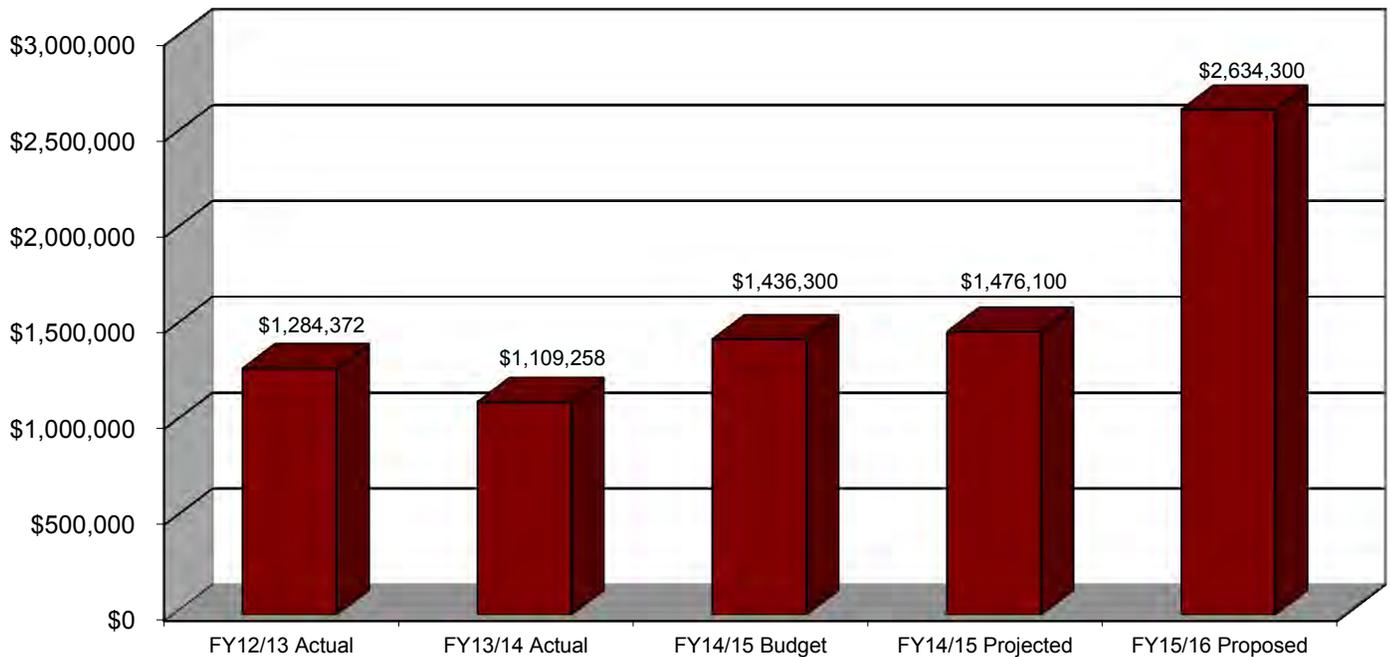
Major revenue sources for this Fund are a telecommunication tax that is dedicated 100% to General Fund capital improvements. Capital expansion fees from new construction for Police and Street improvements are also recorded in this Fund. Lastly a transfer from the General Fund is also a major funding source.

The selection of capital improvement projects begins with the development of a separate five-year Capital Improvement Program (CIP) that is completed each year in January. In this document, capital projects compete for funding, with those designated as “A” projects representing the community’s highest priorities. Projects proposed for funding within this Fund come from this separate planning document.

### Objectives:

- Provide for a long term funding source to fund General Corporate Capital Improvements.

### BUDGET COMPARISON



## General Corporate - CIP Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 2,363,100	\$ 2,193,200
<b>REVENUES</b>						
<b>FEES</b>						
82-00-2-320	Telecommunication Tax	\$ 790,423	\$ 670,392	\$ 740,000	\$ 618,000	\$ 630,000
82-00-2-384	Capital Expansion Fees-Police	34,172	51,294	50,000	54,500	75,000
82-00-2-385	Capital Expansion Fees-Streets	8,978	14,760	13,000	22,100	30,000
<b>TOTAL FEES</b>		<b>\$ 833,573</b>	<b>\$ 736,446</b>	<b>\$ 803,000</b>	<b>\$ 694,600</b>	<b>\$ 735,000</b>
<b>INTERGOVERNMENTAL</b>						
82-00-4-349	Safe Route to School Grant	\$ 22,761	\$ -	\$ 125,000	\$ 161,800	\$ 19,400
82-00-4-360	Raffel Road Improvements Grant	-	300,000	-	-	-
82-00-4-363	Miscellaneous Grants	-	-	-	-	387,300
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 22,761</b>	<b>\$ 300,000</b>	<b>\$ 125,000</b>	<b>\$ 161,800</b>	<b>\$ 406,700</b>
<b>OTHER</b>						
82-00-5-380	Miscellaneous	\$ -	\$ -	\$ -	\$ 30,200	\$ -
82-00-5-381	Interest Income	10,747	8,720	8,900	8,300	7,800
82-00-5-382	Settlement	-	-	-	-	367,000
<b>TOTAL OTHER</b>		<b>\$ 10,747</b>	<b>\$ 8,720</b>	<b>\$ 8,900</b>	<b>\$ 38,500</b>	<b>\$ 374,800</b>
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<b>\$ 867,081</b>	<b>\$ 1,045,166</b>	<b>\$ 936,900</b>	<b>\$ 894,900</b>	<b>\$ 1,516,500</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
82-00-9-391	Transfer from General Fund	\$ 550,000	\$ 875,000	\$ 475,000	\$ 950,000	\$ 775,000
82-00-9-392	Transfer from TIF	100,000	-	-	-	-
82-00-9-393	Transfer from Park Development	-	35,000	20,000	20,000	-
82-00-9-396	Transfer to Debt Service (Streets)	(69,400)	(72,800)	(70,800)	(70,800)	(68,300)
82-00-9-397	Transfer to Debt Service (Police Station)	(350,800)	(347,500)	(340,200)	(340,200)	(341,700)
82-00-9-399	Transfer to Debt Service (Parks)	(150,400)	(146,800)	(147,700)	(147,700)	(136,700)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		<b>\$ 79,400</b>	<b>\$ 342,900</b>	<b>\$ (63,700)</b>	<b>\$ 411,300</b>	<b>\$ 228,300</b>
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<b>\$ 946,481</b>	<b>\$ 1,388,066</b>	<b>\$ 873,200</b>	<b>\$ 1,306,200</b>	<b>\$ 1,744,800</b>
<b>EXPENSES</b>						
<b>CAPITAL OUTLAY-GENERAL ADMINISTRATION</b>						
82-01-7-701	Finance-Accounting Program	\$ 66,680	\$ 5,764	\$ -	\$ -	\$ 28,000
82-01-7-702	Printer/Scanner/Copier	-	9,990	-	-	10,000
82-01-7-704	Computer Network	34,455	24,179	15,000	15,000	15,000
82-01-7-705	Data Backup	-	25,000	-	-	-
82-01-7-711	VOIP Phone System	97,716	39,611	-	-	-
82-01-7-712	Fiber Network	-	-	90,000	30,000	330,000
<b>TOTAL CAPITAL OUTLAY-GENERAL ADMIN</b>		<b>\$ 198,851</b>	<b>\$ 104,544</b>	<b>\$ 105,000</b>	<b>\$ 45,000</b>	<b>\$ 383,000</b>
<b>CAPITAL OUTLAY-PUBLIC FACILITIES</b>						
82-02-7-705	Radio Communication System Upgrade	\$ 48,484	\$ 2,595	\$ -	\$ -	\$ -
82-02-7-708	Opera House	86,141	117,736	60,000	69,400	45,000
82-02-7-712	City Hall Improvements	-	-	75,000	80,000	70,100
82-02-7-713	Existing Public Works Facility	-	39,998	53,000	42,800	60,000
82-02-7-721	Gateway/Directional Signage	-	15,189	-	-	-
<b>TOTAL CAPITAL OUTLAY-PUBLIC FACILITIES</b>		<b>\$ 134,625</b>	<b>\$ 175,518</b>	<b>\$ 188,000</b>	<b>\$ 192,200</b>	<b>\$ 175,100</b>

**General Corporate - CIP Fund (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>CAPITAL OUTLAY-PUBLIC SAFETY</b>						
82-03-7-701	Annual Police Vehicle Purchase	\$ 100,822	\$ 51,000	\$ 100,000	\$ 168,000	\$ 74,000
82-03-7-702	Communications System Upgrade	24,827	17,914	18,000	18,000	18,000
82-03-7-705	UPS Battery Backup	4,801	-	-	-	-
82-03-7-706	In-Car Computer Terminals	9,642	-	-	-	-
82-03-7-708	Vehicle Equipment	10,311	6,442	13,700	13,700	7,200
82-03-7-715	Computer Upgrade	-	14,135	-	-	-
82-03-7-716	In-Car Video Cameras	-	-	35,700	35,700	-
82-03-7-717	Live Scan	-	-	-	19,500	-
<b>TOTAL CAPITAL OUTLAY-PUBLIC SAFETY</b>		<b>\$ 150,403</b>	<b>\$ 89,491</b>	<b>\$ 167,400</b>	<b>\$ 254,900</b>	<b>\$ 99,200</b>
<b>CAPITAL OUTLAY-PARKS</b>						
82-06-7-703	Playground Equipment	\$ 40,740	\$ 76,432	\$ 40,000	\$ 41,100	\$ -
82-06-7-713	Resealing Courts	13,500	11,160	13,000	13,500	-
82-06-7-720	Dog Park	-	12,400	-	-	-
82-06-7-721	Park in Square Statue	-	-	30,000	30,000	-
82-06-7-722	Peace Park	-	-	-	7,500	20,000
82-06-7-723	D200 Renaissance	-	-	-	-	150,000
82-06-7-724	Emerson Lighting & Fence Improvements	-	-	-	-	166,000
82-06-7-725	Donato Conservation Area - Pathway	-	-	-	-	20,000
82-06-7-726	Ryder Woods	-	-	-	-	20,000
<b>TOTAL CAPITAL OUTLAY-PARKS</b>		<b>\$ 54,240</b>	<b>\$ 99,992</b>	<b>\$ 83,000</b>	<b>\$ 92,100</b>	<b>\$ 376,000</b>
<b>CAPITAL IMPROVEMENT-MOTOR POOL</b>						
82-07-7-701	Streets- Dump Truck Replacement	\$ 140,453	\$ -	\$ -	\$ -	\$ 150,000
82-07-7-704	Parks- Vehicle Replacement	-	92,950	-	-	-
82-07-7-707	Streets- Equipment Replacement	19,873	19,873	34,900	19,900	24,000
82-07-7-720	Parks- Equipment Replacement	-	42,489	58,000	56,700	35,000
<b>TOTAL CAPITAL OUTLAY-MOTOR POOL</b>		<b>\$ 160,326</b>	<b>\$ 155,312</b>	<b>\$ 92,900</b>	<b>\$ 76,600</b>	<b>\$ 209,000</b>
<b>CAPITAL IMPROVEMENT-STREETS/SIDEWALKS/SIGNALS</b>						
82-08-7-701	Route 47	\$ 7,739	\$ 23,987	\$ 60,000	\$ 60,000	\$ -
82-08-7-703	Resurfacing	351,092	346,264	375,000	381,100	992,000
82-08-7-704	Sidewalk Construction	-	35,126	15,000	22,500	-
82-08-7-705	Route 14/IDOT	-	-	80,000	60,000	-
82-08-7-707	Rt 47/Ware Road Intersection	1,332	-	-	-	-
82-08-7-708	Raffel Road Improvements	176,213	-	-	-	-
82-08-7-710	Safe Routes to School Program	33,716	22,128	155,000	168,700	35,000
82-08-7-711	Melody Land Bridge Maintenance	(383)	-	-	-	-
82-08-7-723	Street Maint Evaluation	-	-	40,000	40,000	-
82-08-7-725	Bike Path Extension	-	-	-	-	25,000
<b>TOTAL CAPITAL OUTLAY-STREETS/SIDEWALKS/SIGNALS</b>		<b>\$ 569,709</b>	<b>\$ 427,505</b>	<b>\$ 725,000</b>	<b>\$ 732,300</b>	<b>\$ 1,052,000</b>
<b>CAPITAL OUTLAY-STORMWATER MANAGEMENT</b>						
82-09-7-701	Stormsewer Improvements	\$ -	\$ 44,579	\$ 75,000	\$ 83,000	\$ 300,000
82-09-7-709	I&I Improvements	16,218	12,317	-	-	40,000
<b>TOTAL CAPITAL OUTLAY-STORMWATER MANAGEMENT</b>		<b>\$ 16,218</b>	<b>\$ 56,896</b>	<b>\$ 75,000</b>	<b>\$ 83,000</b>	<b>\$ 340,000</b>
<b>TOTAL GENERAL CORPORATE - CIP FUND EXPENSES</b>		<b>\$ 1,284,372</b>	<b>\$ 1,109,258</b>	<b>\$ 1,436,300</b>	<b>\$ 1,476,100</b>	<b>\$ 2,634,300</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (337,891)</b>	<b>\$ 278,808</b>	<b>\$ (563,100)</b>	<b>\$ (169,900)</b>	<b>\$ (889,500)</b>
<b>Ending Fund Balance</b>					<b>\$ 2,193,200</b>	<b>\$ 1,303,700</b>

## General Corporate – CIP Fund Line Item Descriptions

### 82-00-2-320 Telecommunication Tax \$ 630,000

FY12/13 Actual:	\$ 790,423	FY13/14 Actual:	\$ 670,392
FY14/15 Budget:	\$ 740,000	FY14/15 Projected:	\$ 618,000

This tax was established to create and guarantee a minimal level of annual CIP financing for the hundreds of projects that remain to be funded. This revenue stream provides funding for needed projects and has eliminated the need for dramatic fluctuations and/or increases in the General Fund subsidy.

In FY02/03, the City adopted the Simplified Telecommunications Tax Act created by the State Legislature. The Simplified Telecommunications Tax combined the previous Telecommunications Tax and Infrastructure Maintenance Fee allowing for a maximum tax rate of 6%. In return, the Infrastructure Maintenance Fee was permanently eliminated. As required by that legislation, the State is now responsible for collecting this tax from the service providers.

### 82-00-2-384 Capital Expansion Fees-Police \$ 75,000

FY12/13 Actual:	\$ 34,172	FY13/14 Actual:	\$ 51,294
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 54,500

Separate line items for Police and Streets Capital Expansion Fees (CEF) are reported within the General Corporate – CIP Fund and are used to fund projects that relate to each of the corresponding fees. This revenue source is entirely dependent upon building activity in the community; and by statute, these funds must be expended on public safety CIP projects.

### 82-00-2-385 Capital Expansion Fees-Streets \$ 30,000

FY12/13 Actual:	\$ 8,978	FY12/13 Actual:	\$ 14,760
FY13/14 Budget:	\$ 13,000	FY13/14 Projected:	\$ 22,100

Separate line items for Police and Streets Capital Expansion Fees (CEF) are reported within the General Corporate – CIP Fund and are used to fund projects that relate to each of the corresponding fees. This revenue source is entirely dependent upon building activity in the community; and by statute, these funds must be expended on street improvement CIP projects.

### 82-00-4-349 Safe Routes to School Grants \$ 19,400

FY12/13 Actual:	\$ 22,761	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 125,000	FY14/15 Projected:	\$ 161,800

Through this grant program, 80% of construction and construction engineering costs are funded through the federal government with the remaining 20% paid by the City. Projects are limited to a maximum of \$200,000 and the City will have to bear the cost of design engineering.

**82-00-4-360 Raffel Road Improvements Grant \$ 0**

FY12/13 Actual: \$ 0 FY13/14 Actual: \$ 300,000  
FY14/15 Budget: \$ 0 FY14/15 Projected: \$ 0

In October of 2013, the City was notified that it was eligible to receive an unsolicited award from DCEO's Grant Management Program for the improvements completed on Raffel Road in a prior fiscal year.

**82-00-4-363 Miscellaneous Grants \$ 387,300**

FY12/13 Actual: \$ 0 FY13/14 Actual: \$ 0  
FY14/15 Budget: \$ 0 FY14/15 Projected: \$ 0

Numerous grants have been submitted and may be awarded in FY15/16, including: CDBG grant for storm sewer improvements to the Walnut/Ash Neighborhood; CDBG grant for storm sewer improvements to the Zimmerman Road area; Major League Baseball grant for lighting & fencing at Emricson Park's Main A Field; ComEd/Openlands grant for wetland walkways at Donato Conservation Area; McHenry County Community Foundation grant for improvements to Ryders Woods (in collaboration with The Land Conservancy); and a DCEO/Clean Energy grant for facility lighting upgrades.

**82-00-5-380 Miscellaneous \$ 0**

FY12/13 Actual: \$ 0 FY13/14 Actual: \$ 0  
FY14/15 Budget: \$ 0 FY14/15 Projected: \$ 30,200

In FY14/15, \$23,911 was received from the City's insurance company to compensate the City for totaled police vehicles. Additional funds were also received this fiscal year for a new Frisbee golf course and from the Garden Club for Peace Park upgrades.

**82-00-5-381 Interest Income \$ 7,800**

FY12/13 Actual: \$ 10,747 FY13/14 Actual: \$ 8,720  
FY14/15 Budget: \$ 8,900 FY14/15 Projected: \$ 8,300

This amount represents the interest earned on CIP funds invested during the fiscal year.

**82-00-5-382 Settlement \$ 367,000**

FY12/13 Actual: \$ 0 FY13/14 Actual: \$ 0  
FY14/15 Budget: \$ 0 FY14/15 Projected: \$ 0

These are the anticipated funds from the tentative agreement of the bond settlement between the bonding company and the City. The proceeds of the bonds are to be used to complete public improvements in the Apple Creek subdivision that were not completed by the developer.

**82-00-9-391 Transfer from General Fund \$ 775,000**

FY12/13 Actual:	\$ 550,000	FY13/14 Actual:	\$ 875,000
FY14/15 Budget:	\$ 475,000	FY14/15 Projected:	\$ 950,000

This line item reflects the transfer of funds from the General Fund to the General Corporate – CIP Fund to provide additional revenue to finance CIP projects. The City Administration is proposing an additional transfer of \$475,000 in FY14/15 to bolster the General Corporate – CIP Fund. Additional funding proposed for FY15/16 represents the continued reallocation of expenditures between the General Corporate Fund and MFT Fund, with salt expenditures proposed to be transferred to the MFT Fund, with a corresponding increase in the transfer from the General Fund to the General Corporate – CIP Fund for additional road resurfacing.

**82-00-9-392 Transfer from TIF \$ 0**

FY12/13 Actual:	\$ 100,000	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0

The General Corporate – CIP Fund has provided funding for various projects that targeted improvements within the City’s Tax Increment Financing (TIF) District. Prior to FY13/14, the TIF was providing annual funding to repay the General Corporate – CIP Fund for these improvements. This transfer was eliminated in FY13/14.

**82-00-9-393 Transfer from Park Development \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 35,000
FY14/15 Budget:	\$ 20,000	FY14/15 Projected:	\$ 20,000

The funds received for park donations are recorded in the Park Development Fund and then transferred to the CIP in an amount equal to cover the park projects approved by the City Council within the annual CIP budget.

**82-00-9-396 Transfer to Debt Service (Streets) (\$ 68,300)**

FY12/13 Actual:	(\$ 69,400)	FY13/14 Actual:	(\$ 72,800)
FY14/15 Budget:	(\$ 70,800)	FY14/15 Projected:	(\$ 70,800)

In FY05/06, the General Corporate – CIP Fund issued Alternate Revenue Bonds to fund the construction of two major roadway improvements. This is the required transfer to the Debt Service Fund to provide the necessary funding to meet the related debt service payment for the aforementioned bond issue.

**82-00-9-397 Transfer to Debt Service (Police Station) (\$ 341,700)**

FY12/13 Actual:	(\$ 350,800)	FY13/14 Actual:	(\$ 347,500)
FY14/15 Budget:	(\$ 340,200)	FY14/15 Projected:	(\$ 340,200)

In FY00/01, the City issued \$8.9 million dollars in Alternate Revenue bonds to finance three separate projects. A portion of the bonds (\$4.0 million) was used to finance the construction of the new Police Facility. Due to falling interest rates, the City initiated an advanced refunding in 2004, issuing 2004B Alternate Revenue Refunding Bonds to

reduce future interest costs and generate interest savings. In 2013, the City completed a current refunding of the Series 2004B bonds with the issuance of the Series 2013B Alternate Revenue Refunding Bonds. This is the required transfer to the Debt Service Fund to provide the necessary funding to meet the related debt service payment for the aforementioned bond issue.

**82-00-9-399 Transfer to Debt Service (Parks) (\$ 136,700)**

FY12/13 Actual:	(\$ 150,400)	FY13/14 Actual:	(\$ 146,800)
FY14/15 Budget:	(\$ 147,700)	FY14/15 Projected:	(\$ 147,700)

In response to the sharp decline in new housing experienced in FY07/08 and then exacerbated in FY08/09 significantly reducing the resources pledged for repayment on the City's outstanding Alternate Revenue Bonds that were issued to construct several park improvements, the City Administration proposed a temporary modification to the repayment sources of these bonds until the corresponding revenues could show signs of a recovery.

The General Corporate – CIP Fund is now, on a temporary basis, responsible for the debt service payment related to the Merryman Fields Park Alternate Revenue Bonds. This bond payment will reduce the City's limited resources already experiencing reductions from the poor economic climate. However, this will also prevent the creation of a substantial deficit within the Park Development Fund and the long-term moratorium that would need to be placed on park projects until the associated revenues could recover.

**82-01-7-701 Finance-Accounting Program \$ 28,000**

FY12/13 Actual:	\$ 66,680	FY13/14 Actual:	\$ 5,764
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



The Finance Department is seeking to replace its financial package as its current program is being phased out and no new enhancements are currently in development. This project is proposed to be vendor financed over a three-year period with no interest charges. The amount proposed for funding in FY15/16 represents around a 1/3 of the total project costs.

**82-01-7-702 Printer/Scanner/Copier \$ 10,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 9,990
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



Currently, the Police Department has two copy machines that are out of maintenance agreements and parts for repair are becoming harder to locate. In FY15/16, the City is looking to replace the copy machine in the Records Division and the administrative copier.

**82-01-7-704 Computer Network** **\$ 15,000**

FY12/13 Actual:	\$ 34,455	FY13/14 Actual:	\$ 24,179
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 15,000



Funding for this account is intended to replace the oldest hardware utilized by the City, as well as maintain the software licenses utilized throughout the various departments.

**82-01-7-705 Data Backup** **\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 25,000
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



In FY13/14, the City replaced its aging tape backup system with an appliance-based backup technology, provided by Unitrends.

**82-01-7-711 VOIP Phone System** **\$ 0**

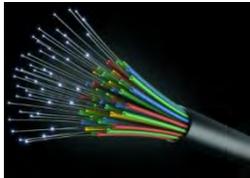
FY12/13 Actual:	\$ 97,716	FY13/14 Actual:	\$ 39,611
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



In FY13/14, the City completed its installation of the Mitel Communication platform, which provides Voice over IP telecommunications to each department.

**82-01-7-712 Fiber Network** **\$ 330,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 90,000	FY14/15 Projected:	\$ 30,000



As of November 2014, the City along with McHenry County, District 200, MCETSB, and McHenry County College has approved the construction of a primary fiber network. For the City, this fiber would provide at least one gigabyte connection speeds or better between each of the City's main facilities to be used for transmitting data between sites, internet connectivity, and the replacement of several high-priced, analog radio circuits that the City uses for public safety.

**82-02-7-705 Radio Communication System Upgrade** **\$ 0**

FY12/13 Actual:	\$ 48,484	FY13/14 Actual:	\$ 2,595
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



This was for the purchase of new radio equipment at Public Works and the Opera House in order to comply with the narrowbanding requirements imposed by the FCC.

**82-02-7-708 Opera House**

**\$ 45,000**

FY12/13 Actual:	\$ 86,141	FY13/14 Actual:	\$ 117,736
FY14/15 Budget:	\$ 60,000	FY14/15 Projected:	\$ 69,400



The first (south) addition to the original City Hall, now seventy-years old, is a remarkable building which has housed Council Chambers, Woodstock's third firehouse and City garage and, since 1977, the Opera House scene shop, Green Room and dressing room facilities. The existing built-up roof on the south addition needs to be removed and replaced. It develops new leaks throughout the year particularly, but not exclusively, along the parapet wall, around the roof drains and wherever membrane roofing material was bonded to the felt and tar roof in 2003, when modern HVAC equipment was installed as part of the Opera House Annex project.

**82-02-7-712 City Hall Improvements**

**\$ 70,100**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 75,000	FY14/15 Projected:	\$ 80,000



This funding is to replace existing light fixtures with more efficient fluorescent or LED light fixtures. This project is not only for City Hall, but for other General Fund supported buildings where bulbs are no longer being made for the existing fixtures. A significant portion of this project will be offset by grant proceeds.

**82-02-7-713 Existing Public Works Facility**

**\$ 60,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 39,998
FY14/15 Budget:	\$ 53,000	FY14/15 Projected:	\$ 42,800



Funds in this line item are to cover the cost of necessary building improvements to the Public Works Facility. Examples of where money needs to be spent in order to keep the building in fair condition include tuck pointing, brick replacement, roof repair, heating upgrades, interior lighting upgrades, etc. Costs for these projects will be shared between the General Fund (67%) and the Utility Fund (33%).

**82-02-7-721 Gateway/Directional Signage**

**\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 15,189
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



In FY13/14, a professional consultant developed a gateway/directional program to guide visitors from the community's major thoroughfares to the downtown area. Council is in the process of rebranding the community, which would likely impact the final design of the gateway signage. This project will be considered for funding in the FY16/17 budget.

**82-03-7-701 Annual Police Vehicle Purchase**

**\$ 74,000**

FY12/13 Actual:	\$ 100,822	FY13/14 Actual:	\$ 51,000
FY14/15 Budget:	\$ 100,000	FY14/15 Projected:	\$ 168,000



This project is the annual replacement/rotation of police vehicles. The rotation system provides for the partial replacement of vehicles. All primary vehicles are rotated to secondary vehicles, while secondary vehicles are placed out of service. The vehicles taken out of service have an average of over 90,000 miles. The five-year alternating vehicle replacement system generally provides for three to five primary patrol vehicles to be replaced every year and one or two vehicles replaced from the existing older fleet. FY14/15 projected expenditures are higher than budgeted due to a delay in the delivery of the vehicles ordered in FY13/14.

**82-03-7-702 Communications System Upgrade**

**\$ 18,000**

FY12/13 Actual:	\$ 24,827	FY13/14 Actual:	\$ 17,914
FY14/15 Budget:	\$ 18,000	FY14/15 Projected:	\$ 18,000



These funds were expended to complete the Federal Communications Commission (FCC) mandate for narrow banding the existing radio frequency held by the Woodstock Police Department. This project also provides for the systematic replacement of police radios which have been in daily use for the past twelve years.

82-03-7-705 UPS Battery Backup

\$ 0

FY12/13 Actual:	\$ 4,801	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



This project provides the batteries required to supply electrical power to the Police Department between power outage and backup generator activation.

82-03-7-706 In-Car Computer Terminals

\$ 0

FY12/13 Actual:	\$ 9,642	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



This project funded in-car computer terminals used to receive and transmit data between police cars and the dispatch center, which allow police officers the ability to run record and vehicle checks and research data on persons and locations while in their patrol vehicles.

82-03-7-708 Vehicle Equipment

\$ 7,200

FY12/13 Actual:	\$ 10,311	FY13/14 Actual:	\$ 6,442
FY14/15 Budget:	\$ 13,700	FY14/15 Projected:	\$ 13,700



This account provides the funding for changeover equipment costs from existing police cars to recently purchased police cars. Additional costs have been incurred over the last few fiscal years as the fleet is changed over to more fuel efficient patrol vehicles, requiring the purchase and installation of new vehicle equipment versus retrofitting utilizing existing vehicle equipment.

82-03-7-715 Computer Upgrade

\$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 14,135
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



This line item provides for the purchase of computer hardware and software to update existing information systems utilized by the Police Department.

82-03-7-716 In-Car Video Cameras

\$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 35,700	FY14/15 Projected:	\$ 35,700



This line item provides in-car video cameras for all police patrol vehicles, which aid in prosecution efforts for DUI and traffic violators as well as a defense system for employee misconduct claims.

82-03-7-717 Live Scan

\$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 19,500



This line item funded a computerized fingerprint system that allows for instant record checks on unidentified persons as well as the ability to electronically transmit arrest records to the Illinois Dept. of Justice and the FBI. This machine failed in FY14/15 requiring immediate replacement and accounts for the lack of funding being reported within the FY14/15 budget.

**82-06-7-703 Playground Equipment**

**\$ 0**

FY12/13 Actual:	\$ 40,740	FY13/14 Actual:	\$ 76,432
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 41,100



The FY15/16 budget does not include any request for new or replacement playground equipment. Existing structures will be re-evaluated for replacement in FY16/17.

**82-06-7-713 Resealing Courts**

**\$ 0**

FY12/13 Actual:	\$ 13,500	FY13/14 Actual:	\$ 11,160
FY14/15 Budget:	\$ 13,000	FY14/15 Projected:	\$ 13,500



The line item pays for the resurfacing of basketball and tennis courts within the City's parks to keep the playing surface safe and visually attractive. In FY15/16, Parks Division employees will complete some crack repair to keep the playing surface safe and complete repainting or resurfacing in a subsequent budget year.

**82-06-7-720 Dog Park**

**\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 12,400
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



In FY13/14 the City Council entered into an intergovernmental agreement with the Village of Bull Valley for the development of a dog park on seven acres of land for the benefit of both communities. Woodstock's share for park development was \$12,400.

82-06-7-721 Park in Square Statue

\$ 0

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 30,000



In FY14/15, this project repaired the effects of time, weathering and vibration on the monument and addressed a developing public-safety matter.

82-06-7-722 Peace Park

\$ 20,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 7,500



The City partnered with the Bull Valley Garden Club and representatives from School District 200's Challenge Corps Program to develop a children's discovery area and adjoining "peace park" at Dick Tracy Way Park. The City applied for and was awarded a \$10,000 grant from the McHenry County Community Foundation (MCCF) to help pay for this project. The Peace Park was constructed in 2014. In 2015, a

labyrinth and parking lot will be constructed as part of this overall project.

82-06-7-723 D200 Renaissance

\$ 150,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



District 200 has announced the formation of the WHS Renaissance Committee to raise funds to be used for improvements to the high school's football and soccer field, including the installation of synthetic turf. At the request of a

Councilmember, \$150,000 has been included in the FY15/16 Budget as the City's contribution to this fund.

**82-06-7-724 Emricson Lighting & Fence Improvements \$ 166,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



The City applied for a grant from the Baseball Tomorrow Fund to complete lighting improvements and fence replacement at “Field A” at Emricson Park. If received, the grant pays 50% of the total amount needed to complete this project. Grant revenue received will be reported in the revenue line item within this budget. If the City

does not receive the grant, this project will not move forward.

**82-06-7-725 Donato Conservation Area-Parkway \$ 20,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



In 2014, the Gerry Street Park was renamed the William C. Donato Conservation Area. There is a pathway through the wetlands in this park that is made of shipping pallets. These pallets are not appropriate for a public walkway and therefore, the City worked with students at Woodstock High School to come up with a more permanent design.

The City has applied for a grant to pay for half of the materials needed to construct the nearly 115 feet of walkway. If the grant is successful, the City will need to provide the matching funds.

**82-06-7-726 Ryders Woods \$ 20,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



The Land Conservancy is returning Ryders Woods to its natural state and clearing invasive species. The last remaining area of the park to be rehabilitated is at the northern end of the park where concrete spoil has been dumped. The Land Conservancy applied for and has received a

grant through the McHenry County Community Foundation to excavate the concrete and restore the area. The proposed funding is needed to complete this project and comply with the grant’s matching requirement.

**82-07-7-701 Streets-Dump Truck Replacement** **\$ 150,000**

FY12/13 Actual:	\$ 140,453	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



This FY15/16 request is for the replacement a 2002 International dump truck which is an integral part of the City's snow plan. This request is based upon an increased cost (material & labor) to keep the existing vehicle in service in addition to the general condition of the vehicle. The proposed purchase price includes the truck chassis, dump box, hydraulic system, snow plow and tailgate spreader.

**82-07-7-704 Parks-Vehicle Replacement** **\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 92,950
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



An aerial bucket truck used for tree trimming, installation of banners, and street light maintenance was purchased through this line item in FY13/14.

**82-07-7-707 Streets-Equipment Replacement** **\$ 24,000**

FY12/13 Actual:	\$ 19,873	FY13/14 Actual:	\$ 19,873
FY14/15 Budget:	\$ 34,900	FY14/15 Projected:	\$ 19,900



This FY15/16 request is to purchase a new cold planer and box-broom to facilitate in-house asphalt pavement repairs on our roadways. This equipment will provide the Street Maintenance Division the ability to do small-scale asphalt pavement skip patching providing an opportunity to permanently patch deteriorated areas in our roadways that are beyond a simple pothole patch. Completing this work in-house will reduce contractual skip patching costs and allow us to provide a greater level of service to our residents and the motoring public.

**82-07-720 Parks-Equipment Replacement**

**\$ 35,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 42,489
FY14/15 Budget:	\$ 58,000	FY14/15 Projected:	\$ 56,700

This request is for the replacement of a 2004 Chevrolet pickup truck assigned to the Parks Division. The cab on this vehicle has excessive rust and as a result, it was removed from service in early 2015. This vehicle is used for a wide variety of park maintenance activities including tree removal, trimming, maintenance of athletic fields, special construction projects, and transportation of employees to all work sites. In addition, it is used in the winter to transport salt, shovels, and equipment for snow removal.



**82-08-7-701 Route 47**

**\$ 0**

FY12/13 Actual:	\$ 7,739	FY13/14 Actual:	\$ 23,987
FY14/15 Budget:	\$ 60,000	FY14/15 Projected:	\$ 60,000



In FY14/15 the City continued its outreach efforts through the hiring of a professional lobbyist. With this assistance and guidance, the City has positioned itself in the best possible manner to advance the IL Route 47 improvements through the State's process.

The FY15/16 Budget proposes to continue to fund legislative advocacy services to secure State funding for the expansion of Route 47. However, since these costs are not directly related to the construction of Route 47, the FY15/16 Budget proposes providing the required funding for these professional services from the General Government Department in the General Corporate Fund.

**82-08-7-703 Resurfacing**

**\$ 992,000**

FY12/13 Actual:	\$ 351,092	FY13/14 Actual:	\$ 346,264
FY14/15 Budget:	\$ 375,000	FY14/15 Projected:	\$ 381,100



The Annual Street Resurfacing Program is one of the most important projects the City undertakes each year to continue providing a quality street system for the City's residents. The provision of an adequate system of roadways is a basic function of municipalities and it directly impacts the livability and economic development of the community.

To further minimize administrative burdens, eliminate another step in the IDOT approval process and provide more flexibility, the Street Resurfacing Program is being fully consolidated in the General Corporate – CIP Fund’s budget in FY15/16. The proposed FY15/16 budget contemplates receiving Apple Creek bond settlement funds and constructing the final lift of pavement within that subdivision.

**82-08-7-704 Sidewalk Construction \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 35,126
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 22,500



This line item provides funds for the City’s Street Division employees to replace a certain amount of hazardous sidewalk each year. Costs for work in FY15/16 will be funded through the Street Division’s operating budget.

**82-08-7-705 Route 14/IDOT \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 80,000	FY14/15 Projected:	\$ 60,000



With the improvements to U.S. Route 14, the City had to bear those costs associated with traffic signal upgrades on Route 14 @ Doty Road and Route 14 @ West Lake Shore Drive and engineering. The Joint Agreement that was approved by the City indicated an obligation on the City’s part to pay the State a lump sum amount equal to 80% of its obligation upon award of the contract with the remaining 20% due to the State upon completion of the project based on final costs.

**82-08-7-707 RT 47/Ware Road Intersection \$ 0**

FY12/13 Actual:	\$ 1,332	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



In FY12/13, final payment was made for the IL Route 47 and Ware Road intersection improvement project.

**82-08-7-708 Raffel Road Improvements \$ 0**

FY12/13 Actual:	\$176,213	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



Funds in FY12/13 were associated with the final payout for the Raffel Road improvement project generally described as Raffel Road from IL Route 120 to St. Johns Road.

**82-08-7-710 Safe Routes to School (SRTS) Program \$ 35,000**

FY12/13 Actual:	\$ 33,716	FY13/14 Actual:	\$ 22,128
FY14/15 Budget:	\$ 155,000	FY14/15 Projected:	\$ 168,700



The City has completed two sidewalk projects utilizing Federal SRTS funding and a third project was approved recently. In FY15/16, funds are requested to pay for design engineering of sidewalk along Tappan Street from Willow to Meadow. The grant will pay for 80% of sidewalk construction and construction engineering up to a maximum of \$200,000. The project will complete a route for students attending the Northwood School Campus.

**82-08-7-711 Melody Lane Bridge Maintenance \$ 0**

FY12/13 Actual:	(\$ 383)	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



In FY12/13, this refund represented an audit adjustment from the Melody Lane Bridge Maintenance project that was completed in FY11/12.

**82-08-7-723 Street Maintenance Evaluation**

**\$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 40,000	FY14/15 Projected:	\$ 40,000



Funds in this line item in FY14/15 were used to hire a consulting engineering firm to assist with the preparation of a formal pavement management and evaluation program. The City's GIS program was used to gather information regarding length of streets, pavement widths, type of pavement, date of construction, and other details. Field data was also collected regarding current pavement condition, base failures, drainage issues, estimated traffic volumes, type of street (arterial, collector, local, cul-de-sac) and other information to assist with the evaluation. By utilizing the existing GIS database information along with the new field data, street needs can then be better prioritized and the funds allocated for street maintenance can be spent wisely.

**82-08-7-725 Bike Path Extension**

**\$ 25,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



This is to fund the preliminary engineering and design engineering required for the bike path gap elimination project on U.S. Route 14 from Lake Avenue to West Lake Shore Drive. This project is a partnership between the City, IDOT, McHenry County, and the McHenry County Conservation District.

**82-09-7-701 Storm Sewer Improvements**

**\$ 300,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 44,579
FY14/15 Budget:	\$ 75,000	FY14/15 Projected:	\$ 83,000



Community Development Block Grants are being pursued to improve storm water drainage issues. The first grant submittal is to repair/replace the storm sewer that crosses under Zimmerman Road and ends near Dufield Pond. This project is to reduce flooding from the intersection of IL Route 47 and McConnell Road to Zimmerman Road. The second grant submittal is to increase the capacity of storm sewer that serves the properties in the vicinity of the intersection of Walnut Drive and Ash Avenue. This would be phase one of three and the ultimate drainage improvement would not be realized until all three phases are

complete. This proposed budget contemplates only one of the two grant submittals being selected for funding.

**82-09-7-709 I&I Improvements**

**\$ 40,000**

FY12/13 Actual:	\$ 16,218	FY13/14 Actual:	\$ 12,317
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0



This is phase one of a two phase project to remove silt from the Raintree retention basin. Silt has decreased the capacity of the basin and needs to be cleaned out. Funds are requested to remove the material utilizing contracted services with costs included for trucking and disposal of material.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# Revolving Loan Fund

## Revolving Loan Fund

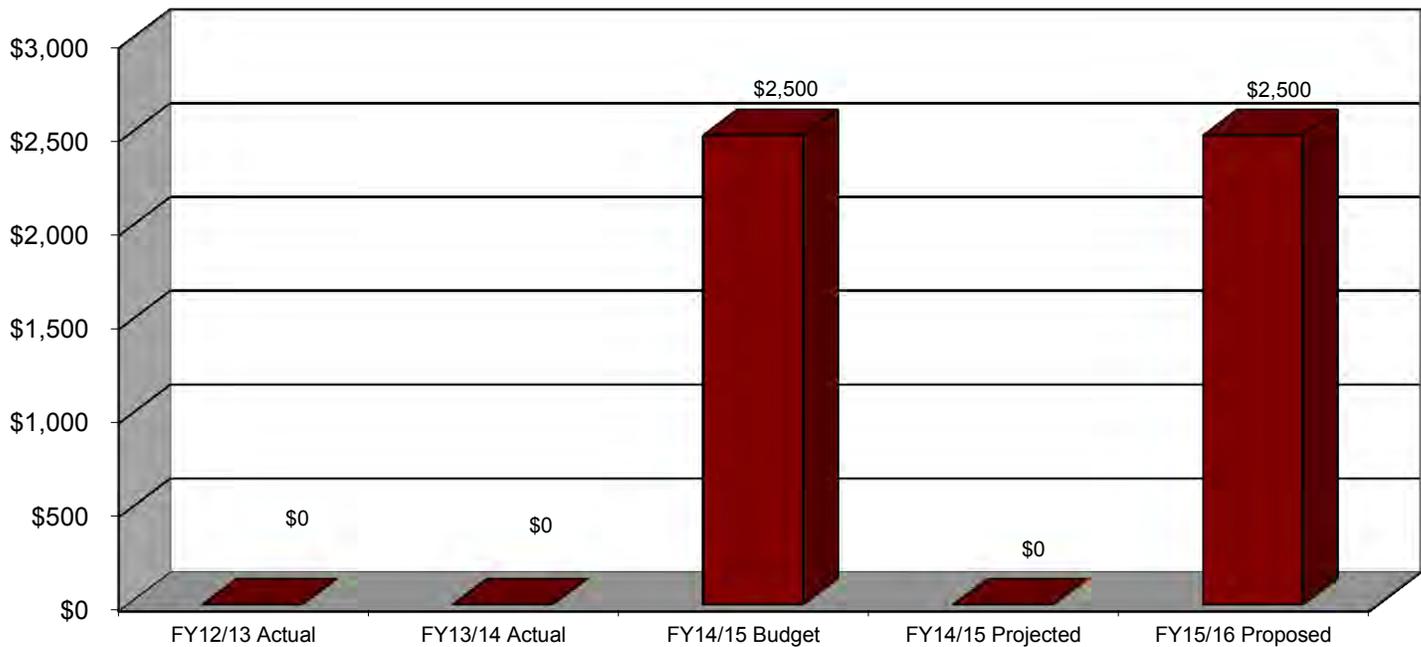
In FY12/13 the City established a municipally-funded Revolving Loan Fund program with \$300,000 in initial capital. The Revolving Loan Fund program is designed for Woodstock-based start-ups, as well as emerging and expanding businesses. The Revolving Loan Fund (RLF) is a gap financing measure primarily used for development and expansion of small businesses. It is a self-replenishing pool of money, utilizing interest and principal payments on old loans to issue new ones. City staff is in the process of developing guidelines and criteria for this new program as well as commitments of participation from the local banking community. Commencement of the program is planned for 2015.



### Objectives:

- Provide an avenue of encouraging economic development inside the city by providing low interest loans to eligible businesses.

## BUDGET COMPARISON



## Revolving Loan Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 300,000	\$ 301,400
<b>REVENUES</b>						
<b>OTHER</b>						
85-00-5-381	Interest Income	\$ -	\$ -	\$ 800	\$ 1,400	\$ 1,000
85-00-5-382	Loan Interest	-	-	1,000	-	1,000
<b>TOTAL OTHER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 1,400</b>	<b>\$ 2,000</b>
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 1,400</b>	<b>\$ 2,000</b>
<b>EXPENSES</b>						
<b>OTHER</b>						
85-00-5-516	Administrative Fees	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
85-00-5-560	Uncollectable Loan Accounts	-	-	-	-	-
<b>TOTAL OTHER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>TOTAL REVOLVING LOAN FUND EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (700)</b>	<b>\$ 1,400</b>	<b>\$ (500)</b>
Ending Fund Balance					\$ 301,400	\$ 300,900

## Revolving Loan Fund Line Item Descriptions

<b>85-00-5-381</b>	<b>Interest Income</b>					<b>\$ 1,000</b>
	FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0		
	FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 1,400		
	Budget to Proposed	25.0% <span style="color: green;">△</span>	Projected to Proposed	-28.6% <span style="color: red;">▽</span>		

This line item represents anticipated interest income on the Revolving Loan Fund's (RLF) available balance.

<b>85-00-5-382</b>	<b>Loan Interest</b>					<b>\$ 1,000</b>
	FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0		
	FY14/15 Budget:	\$ 1,000	FY14/15 Projected:	\$ 0		
	Budget to Proposed	0.0%	Projected to Proposed	N/A		

This account has been established for anticipated interest income generated by program loans.

**85-00-5-516 Administrative Fees \$ 2,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 2,500	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

Fees for underwriting services and loan administration will be reported within this account.

**85-00-5-560 Uncollectable Loan Accounts \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

This account has been established for anticipated uncollectable loan repayments from prospective borrowers.



THE CITY OF  
**WOODSTOCK**  
*Illinois*

Annual Budget  
FY 15/16

# **Environmental Management**

## Environmental Management Fund

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In anticipation of the large cost of the cleanup of the former landfill (Superfund) site, the City implemented a tax in the late 1980s for that project and other projects related to waste disposal, special waste management, and environmental cleanup. The scope of the fund was subsequently expanded to include other environmental mandates and expenditures and, as such, this budget was renamed to the current Environmental Management Fund to accurately reflect its redefined intent to address other community-wide, environmentally-sensitive issues.



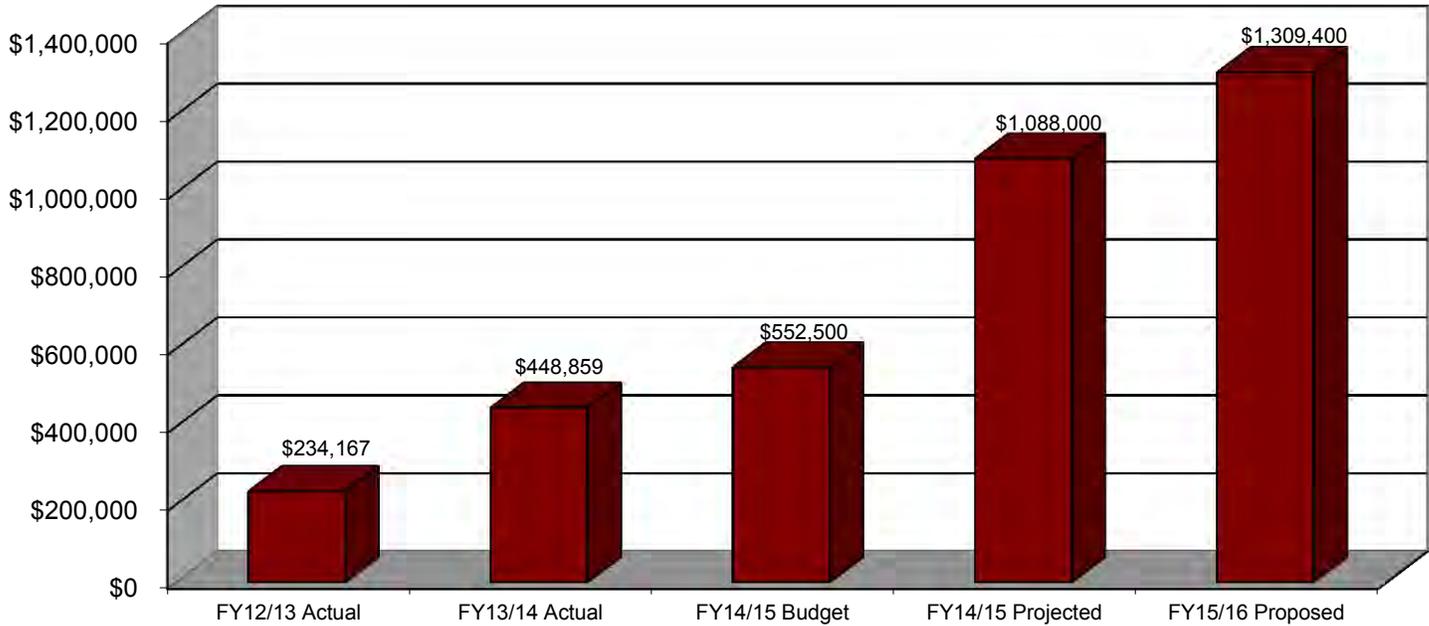
### FY14/15 Accomplishments

- Assumed billing responsibility for residential garbage collection services.
- Paid 100% of the annual bond payment for improvements to the Davis Road Park, which is located on the former Superfund site.
- Completed the annual curbside collection of leaves for our residents.
- Completed the annual mosquito abatement program to benefit our residents.
- Continued partnership program with The Land Conservancy for the maintenance and enhancement of City-owned nature areas.
- Completed the required annual monitoring and maintenance of the landfill site and submitted the annual report to the USEPA.
- Converted one new vehicle to an alternative-fuel supplied engine, which reduces reliance on petroleum fuel and reduces air pollution from vehicle emissions.
- Replaced one of the machines utilized to facilitate the annual curbside collection of leaves.
- Replaced one of the street sweepers which are used to keep the parking lots, downtown, and City streets clean of litter and debris.

### FY15/16 Goals and Objectives

- Pay 100% of the annual bond payment for improvements to the Davis Road Park, which is located on the former Superfund site.
- Complete the annual curbside collection of leaves for our residents.
- Complete the annual mosquito abatement program to benefit our residents.
- Continue partnership program with The Land Conservancy for the maintenance and enhancement of City-owned nature areas.
- Complete the required annual monitoring and maintenance of the landfill site and submit the annual report to the USEPA.
- Convert two new vehicles to an alternative-fuel supplied engine, to reduce reliance on petroleum fuel and reduce air pollution from vehicle emissions.
- Replace one of the machines utilized to facilitate the annual curbside collection of leaves.

## BUDGET COMPARISON



### Environmental Management Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 550,900	\$ 317,500
<b>REVENUES</b>						
<b>TAXES</b>						
90-0-1-311	Property Taxes	\$ 523,643	\$ 538,371	\$ 540,000	\$ 539,000	\$ 540,000
<b>TOTAL TAXES</b>		\$ 523,643	\$ 538,371	\$ 540,000	\$ 539,000	\$ 540,000
<b>SALES OF GOODS AND SERVICES</b>						
90-00-3-371	Refuse Sales	\$ -	\$ -	\$ -	\$ 610,000	\$ 1,045,000
<b>TOTAL SALES OF GOODS AND SERVICES</b>		\$ -	\$ -	\$ -	\$ 610,000	\$ 1,045,000
<b>OTHER</b>						
90-00-5-381	Interest Income	\$ 5,418	\$ 4,701	\$ 4,800	\$ 3,400	\$ 2,500
<b>TOTAL OTHER</b>		\$ 5,418	\$ 4,701	\$ 4,800	\$ 3,400	\$ 2,500
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		\$ 529,061	\$ 543,072	\$ 544,800	\$ 1,152,400	\$ 1,587,500
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
90-00-9-392	Transfer to General Fund	\$ (87,341)	\$ (80,000)	\$ (80,000)	\$ (80,000)	\$ (80,000)
90-00-9-914	Transfer to Debt Service Fund	(219,100)	(218,900)	(217,800)	(217,800)	(198,100)
<b>TOTAL TRANSFERS (TO)/FROM OTHER FUNDS</b>		\$ (306,441)	\$ (298,900)	\$ (297,800)	\$ (297,800)	\$ (278,100)
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		\$ 222,620	\$ 244,172	\$ 247,000	\$ 854,600	\$ 1,309,400

**Environmental Management Fund (Continued)**

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
<b>PERSONAL SERVICES</b>						
90-00-4-452	Travel and Training	\$ -	\$ -	\$ 200	\$ -	\$ 200
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ 200</b>
<b>CONTRACTUAL SERVICES</b>						
90-00-5-502	Legal Services	\$ 200	\$ -	\$ 800	\$ 1,100	\$ 1,000
90-00-5-506	USEPA Oversight	1,610	4,394	15,000	26,400	15,000
90-00-5-537	Printing	-	-	-	3,700	6,500
90-00-5-552	Service to Maintain Equipment	-	712	3,000	2,800	1,000
90-00-5-560	Waste Disposal Service	27,384	22,597	30,000	41,000	35,000
90-00-5-561	Residential Waste Disposal	-	-	-	597,000	1,031,500
90-00-5-570	Yard Waste Disposal	18,268	14,026	29,000	26,100	29,000
90-00-5-595	Mosquito Abatement	18,800	23,070	28,000	23,300	28,000
90-00-5-703	Wetlands Maintenance/Improvement	12,360	12,610	13,000	13,000	13,000
90-00-5-704	Landfill	83,280	26,400	50,000	10,000	30,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 161,902</b>	<b>\$ 103,809</b>	<b>\$ 168,800</b>	<b>\$ 744,400</b>	<b>\$ 1,190,000</b>
<b>COMMODITIES</b>						
90-00-6-609	Alternate Ice Control Methods	\$ 30,238	\$ 42,827	\$ 30,000	\$ 22,000	\$ 30,000
90-00-6-610	Environmental Education Program	813	812	1,500	1,000	1,200
90-00-6-621	Material to Maintain Equipment	19,719	6,746	15,000	6,000	8,000
	<b>TOTAL COMMODITIES</b>	<b>\$ 50,770</b>	<b>\$ 50,385</b>	<b>\$ 46,500</b>	<b>\$ 29,000</b>	<b>\$ 39,200</b>
<b>CAPITAL OUTLAY</b>						
90-00-7-701	Green Vehicles	\$ 13,250	\$ -	\$ 7,000	\$ 9,800	\$ 10,000
90-00-7-702	Leaf Machines	-	56,835	65,000	64,800	70,000
90-00-7-703	Street Sweeper	-	237,830	265,000	240,000	-
90-00-7-715	Recreation Center Lighting	8,245	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 21,495</b>	<b>\$ 294,665</b>	<b>\$ 337,000</b>	<b>\$ 314,600</b>	<b>\$ 80,000</b>
<b>TOTAL ENVIRONMENTAL MANAGEMENT EXPENSES</b>		<b>\$ 234,167</b>	<b>\$ 448,859</b>	<b>\$ 552,500</b>	<b>\$ 1,088,000</b>	<b>\$ 1,309,400</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$ (11,547)</b>	<b>\$ (204,687)</b>	<b>\$ (305,500)</b>	<b>\$ (233,400)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>					<b>\$ 317,500</b>	<b>\$ 317,500</b>

## Environmental Management Line Item Descriptions

### 90-00-1-311 Property Taxes \$ 540,000

FY12/13 Actual:	\$ 523,643	FY13/14 Actual:	\$ 538,371
FY14/15 Budget:	\$ 540,000	FY14/15 Projected:	\$ 539,000
Budget to Proposed	0.0%	Projected to Proposed	0.2% <span style="color: green;">△</span>

This line item includes property tax revenue received through the garbage property tax levy for waste disposal and environmental management costs.

### 90-00-3-371 Refuse Sales \$ 1,045,000

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 610,000
Budget to Proposed	N/A	Projected to Proposed	71.3% <span style="color: green;">△</span>

Garbage collection throughout the City of Woodstock is provided by MDC Environmental Services. In FY14/15, the City took over the billing of monthly totter service from MDC. This decision was reached after the City ratified its new contract with MDC that offered a reduced monthly rate if the City billed for this service.

### 90-00-5-381 Interest Income \$ 2,500

FY12/13 Actual:	\$ 5,418	FY13/14 Actual:	\$ 4,701
FY14/15 Budget:	\$ 4,800	FY14/15 Projected:	\$ 3,400
Budget to Proposed	-47.9% <span style="color: red;">▽</span>	Projected to Proposed	-26.5% <span style="color: red;">▽</span>

Interest earned on money within this fund is retained and included as revenue.

### 90-00-9-392 Transfer to General Fund (\$ 80,000)

FY12/13 Actual:	(\$ 87,341)	FY13/14 Actual:	(\$ 80,000)
FY14/15 Budget:	(\$ 80,000)	FY14/15 Projected:	(\$ 80,000)
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The City incurs costs within the General Fund's operations related specifically to garbage collection. This includes General Fund expenses incurred in Streets as well as in Parks for the collection of leaves and street sweeping services. Both of these activities involve material that is restricted by the Illinois Environmental Protection Agency for disposal and are considered garbage. This line item reimburses the General Fund for the aforementioned expenses.

### 90-00-9-914 Transfer to Debt Service Fund (\$ 198,100)

FY12/13 Actual:	(\$ 219,100)	FY13/14 Actual:	(\$ 218,900)
FY14/15 Budget:	(\$ 217,800)	FY14/15 Projected:	(\$ 217,800)
Budget to Proposed	-9.0% <span style="color: green;">▽</span>	Projected to Proposed	-9.0% <span style="color: green;">▽</span>

The City issued \$2.8 million in Alternate Revenue Bonds to transform the City's landfill site into the Davis Road Park Soccer Complex which included the

construction of six soccer fields, adequate parking, and a storage building.

The Environmental Management Fund originally was responsible for 80% of the annual bond payments corresponding to the remediation requirements associated with the project. The remaining 20% of the payment was derived from the Park Development Fund. However, as a result of the very drastic slowdown in new housing construction, the annual revenue within the Park Development Fund cannot support 20% of the annual debt payment. As a result, 100% of the annual bond payment for the Davis Road Park development is currently being paid from this budget. The final repayment of these bonds is scheduled to occur in 2025.

**90-00-4-452 Travel and Training \$ 200**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 200	FY14/15 Projected:	\$ 0
Budget to Proposed	0.0%	Projected to Proposed	N/A

USEPA and IEPA continue to provide annual oversight of the Superfund landfill site, so some funds are needed for expenditures to attend meetings with those agencies as well as the City’s environmental consultant and attorney.

**90-00-5-502 Legal Services \$ 1,000**

FY12/13 Actual:	\$ 200	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 800	FY14/15 Projected:	\$ 1,100
Budget to Proposed	25.0% $\Delta$	Projected to Proposed	-9.1% $\nabla$

Costs for the services required from the City’s environmental legal firm and the services provided by the City Attorney related to environmental issues.

**90-00-5-506 USEPA Oversight \$ 15,000**

FY12/13 Actual:	\$ 1,610	FY13/14 Actual:	\$ 4,394
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 26,400
Budget to Proposed	0.0%	Projected to Proposed	-43.2% $\nabla$

USEPA annually charges the cost of their staff time, overhead, and consultants to oversee the Superfund landfill site.

**90-00-5-537 Printing \$ 6,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 3,700
Budget to Proposed	N/A	Projected to Proposed	75.7% $\Delta$

The City in FY14/15 started billing for monthly totter service after MDC Environmental Services offered the City a reduced rate to provide this service. As part of billing for monthly totter service, the City decided to outsource the printing of its water & sewer bills, which includes monthly totter service, to a third party biller to eliminate using post cards. Part of the reduced rate received by the City is used to pay for the printing of the bills, which is funded by this line item.

**90-00-5-552 Service to Maintain Equipment \$ 1,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 712
FY14/15 Budget:	\$ 3,000	FY14/15 Projected:	\$ 2,800
Budget to Proposed	-66.7% ▽	Projected to Proposed	-64.3% ▽

Costs for outside services to repair and maintain the City’s four leaf collection machines and two street sweepers.

**90-00-5-560 Waste Disposal Service \$ 35,000**

FY12/13 Actual:	\$ 27,384	FY13/14 Actual:	\$ 22,597
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 41,000
Budget to Proposed	16.7% △	Projected to Proposed	-14.6% ▽

This line item is for the cost to dispose of material collected from public rights-of-way and public property. This includes bags of garbage, furniture, appliances, and other debris thrown out along the roadways. Costs for routine garbage disposal from City property, such as the park trash cans, debris from water treatment, wastewater treatment, and the Public Works garage are not included within this line item.

Other costs include special disposal needs (materials and products that cannot be disposed of at a landfill without special precautions) from City property. This includes, but is not limited to, used aerosol cans, oil dry absorbents, waste oil rags, fluorescent light bulbs and street sweeping debris.

**90-00-5-561 Residential Waste Disposal \$ 1,031,500**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 597,000
Budget to Proposed	N/A	Projected to Proposed	72.8% △

In FY14/15 the City started billing for monthly totter service after MDC Environmental Services offered the City a reduced rate to provide this service. The cost of providing the monthly totter service is recorded in this line item. The revenue from residents that offset this cost is recorded in line item 90-00-3-371.

**90-00-5-570 Yard Waste Disposal \$ 29,000**

FY12/13 Actual:	\$ 18,268	FY13/14 Actual:	\$ 14,026
FY14/15 Budget:	\$ 29,000	FY14/15 Projected:	\$ 26,100
Budget to Proposed	0.0%	Projected to Proposed	11.1% △

This line item includes the cost for leaf disposal, overtime costs for leaf collection and temporary labor costs for leaf collection. City employee labor costs associated with leaf collection during the normal work week are paid from the respective Public Works division and reimbursed through the transfer from the Environmental Management Fund to the City’s General Fund.

**90-00-5-595 Mosquito Abatement \$ 28,000**

FY12/13 Actual:	\$ 18,800	FY13/14 Actual:	\$ 23,070
FY14/15 Budget:	\$ 28,000	FY14/15 Projected:	\$ 23,300
Budget to Proposed	0.0%	Projected to Proposed	20.2% <span style="color: red;">△</span>

The Illinois Department of Health recommends that local government agencies provide some treatment during each summer to reduce the health risks of the West Nile virus. The recommended action is to provide monthly treatments for larvae control during the peak “hatching” season and aerial spraying for adult mosquitoes as-needed based on conditions and new health risks. This line item includes the cost for four Citywide treatments for larvae control as a preventative measure and two Citywide treatments for adult spraying, if needed.

**90-00-5-703 Wetlands Maintenance/Improvement \$ 13,000**

FY12/13 Actual:	\$ 12,360	FY13/14 Actual:	\$ 12,610
FY14/15 Budget:	\$ 13,000	FY14/15 Projected:	\$ 13,000
Budget to Proposed	0.0%	Projected to Proposed	0.0%

The City has partnered with The Land Conservancy (TLC) to assist with the maintenance and improvement of City-owned nature areas based on site specific management plans. This line item is to reimburse TLC for the cost to maintain and improve City-owned nature areas in accordance with the management plans.

**90-00-5-704 Landfill \$ 30,000**

FY12/13 Actual:	\$ 83,280	FY13/14 Actual:	\$ 26,400
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 10,000
Budget to Proposed	-40.0% <span style="color: green;">▽</span>	Projected to Proposed	200.0% <span style="color: red;">△</span>

This line item includes the cost to complete the annual monitoring, inspection and maintenance of the landfill site. These activities must be documented and submitted in an annual report to the USEPA.

USEPA identified some deficiencies at the landfill during the 2011 annual inspection and mandated that they be alleviated. The corresponding repair work was completed in FY12/13. Also, sampling and testing is a biennial requirement, which explains year-to-year cost variation.

**90-00-6-609 Alternate Ice Control Methods \$ 30,000**

FY12/13 Actual:	\$ 30,238	FY13/14 Actual:	\$ 42,827
FY14/15 Budget:	\$ 30,000	FY14/15 Projected:	\$ 22,000
Budget to Proposed	0.0%	Projected to Proposed	36.4% <span style="color: red;">△</span>

This provides funds for the purchase of alternate ice control material (which utilizes an organic-based liquid), which is generally considered to be better for the environment when compared to 100% salt applications.

**90-00-6-610 Environmental Education Program \$ 1,200**

FY12/13 Actual:	\$ 813	FY13/14 Actual:	\$ 812
FY14/15 Budget:	\$ 1,500	FY14/15 Projected:	\$ 1,000
Budget to Proposed	-20.0% ▽	Projected to Proposed	20.0% △

This program funds recycling and environmental education classes in D200, which helps to support the City's 2020 Vision Plan goals related to environmental issues and stewardship.

**90-00-6-621 Material to Maintain Equipment \$ 8,000**

FY12/13 Actual:	\$ 19,719	FY13/14 Actual:	\$ 6,746
FY14/15 Budget:	\$ 15,000	FY14/15 Projected:	\$ 6,000
Budget to Proposed	-46.7% ▽	Projected to Proposed	33.3% △

This line item is for the cost of material and parts to maintain and repair the City's four leaf collection machines and two street sweepers.

**90-00-7-701 Green Vehicles \$ 10,000**

FY12/13 Actual:	\$ 13,250	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 7,000	FY14/15 Projected:	\$ 9,800
Budget to Proposed	42.9% △	Projected to Proposed	2.0% △

Each vehicle in the motor pool that is approved for replacement is evaluated for the inclusion of alternative-fuel technology. The cost of the vehicle will be paid from the motor pool line item, but the additional cost to outfit it with green technology will be paid from this line item. Through this program, the City will receive a return on its investment from reduced fuel costs and benefit the environment by reduced air emissions.

**90-00-7-702 Leaf Machines \$ 70,000**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 56,835
FY14/15 Budget:	\$ 65,000	FY14/15 Projected:	\$ 64,800
Budget to Proposed	7.7% △	Projected to Proposed	8.0% △

The City learned in 2012 that the manufacturer of the equipment currently used for leaf collection had gone out of business. As a result, repair and replacement parts are no longer available from the manufacturer. Therefore, in FY13/14 the City implemented a plan to purchase one new leaf collection machine during each of the next four years. Funds are allocated in FY15/16 to purchase the third leaf collection machine.

**90-00-7-703 Street Sweeper \$ 0**

FY12/13 Actual:	\$ 0	FY13/14 Actual:	\$ 237,830
FY14/15 Budget:	\$ 265,000	FY14/15 Projected:	\$ 240,000
Budget to Proposed	-100.0% ▽	Projected to Proposed	-100.0% ▽

Replacement street sweepers were purchased in FY13/14 and FY14/15.

90-00-7-715 Recreation Center Lighting \$ 0

FY12/13 Actual:	\$ 8,245	FY13/14 Actual:	\$ 0
FY14/15 Budget:	\$ 0	FY14/15 Projected:	\$ 0
Budget to Proposed	N/A	Projected to Proposed	N/A

Interior light fixtures at the Rec Center were replaced with energy efficient, environmentally-friendly light fixtures in FY12/13.



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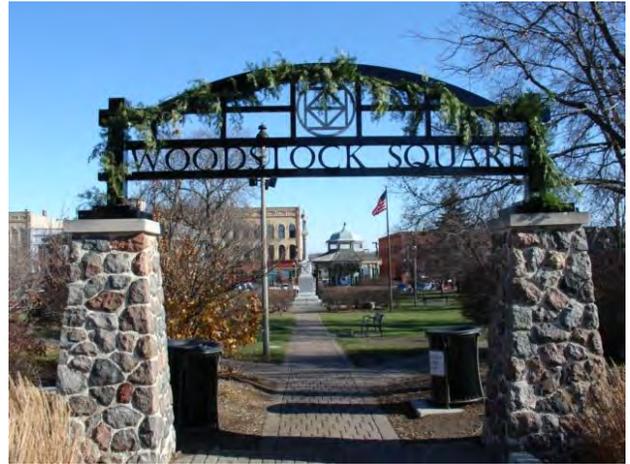
Annual Budget  
FY 15/16

# Hotel Motel Tax

## Hotel/Motel Tax Fund

The City of Woodstock implemented a 5% Hotel/Motel Tax to be levied from the renting, leasing, or letting of rooms to persons living in accommodation establishments for periods of less than 30 days. As a non-home rule municipality, State Statute restricts the expenditure of these receipts to only those organizations or activities that promote tourism, conventions, and other special events within the City that generate overnight stays

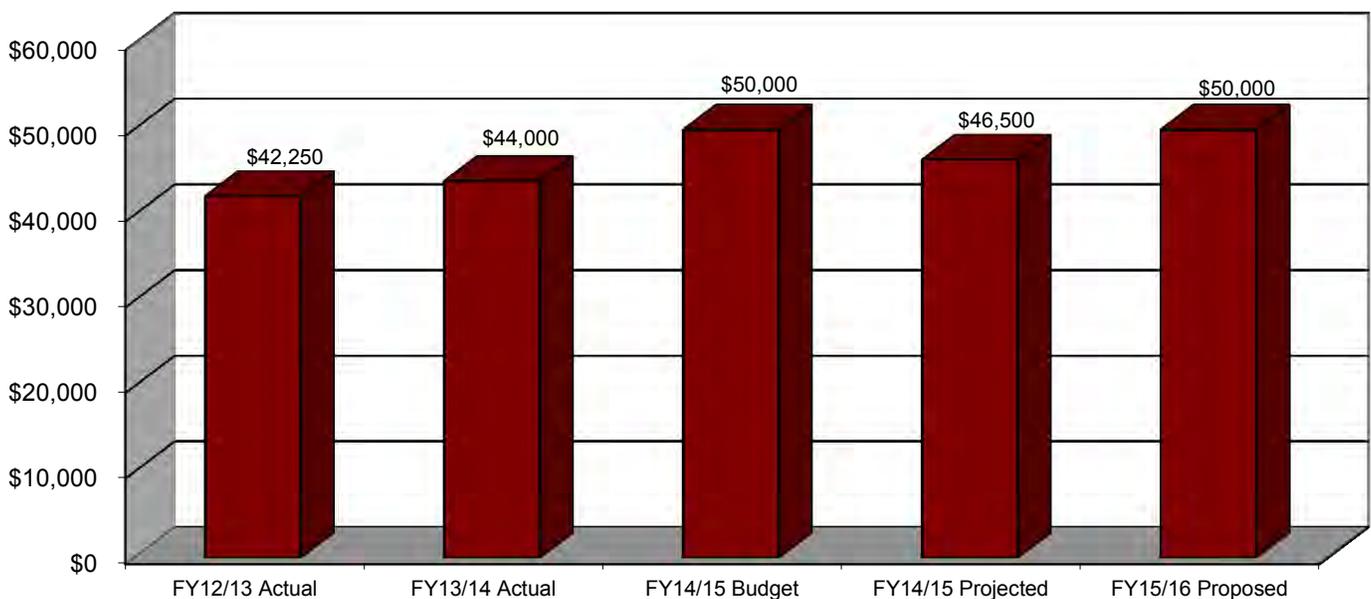
Each Year the City Council identifies organizations that will promote tourism, conventions, and other special events and allocates funds based on collections received in the prior year.



### Objectives:

- Track Hotel/Motel tax so that it is used in accordance with Illinois Statutes.
- Allocate Hotel/Motel tax in such a manner that maximizes and encourages visitors to conduct overnight stays within the City of Woodstock.

## BUDGET COMPARISON



## Hotel/Motel Tax Fund

Account Number	Account Description	FY12/13 Actual	FY13/14 Actual	FY14/15 Budget	FY14/15 Projected	FY15/16 Proposed
Beginning Fund Balance					\$ 82,500	\$ 78,000
<b>REVENUES</b>						
<b>TAXES</b>						
91-00-1-320	Hotel/Motel Taxes	\$ 70,521	\$ 75,276	\$ 72,000	\$ 72,000	\$ 72,000
TOTAL TAXES		\$ 70,521	\$ 75,276	\$ 72,000	\$ 72,000	\$ 72,000
<b>TOTAL REVENUES (BEFORE TRANSFERS)</b>		<u>\$ 70,521</u>	<u>\$ 75,276</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>						
91-00-9-898	Transfer to Performing Arts Fund	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)
TOTAL TRANSFERS (TO)/FROM OTHER FUNDS		\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)
<b>TOTAL REVENUES (AFTER TRANSFERS)</b>		<u>\$ 40,521</u>	<u>\$ 45,276</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>
<b>EXPENSES</b>						
<b>CONTRACTUAL SERVICES</b>						
91-00-5-501	Council Disbursements	\$ 42,250	\$ 44,000	\$ 50,000	\$ 46,500	\$ 50,000
TOTAL CONTRACTUAL SERVICES		\$ 42,250	\$ 44,000	\$ 50,000	\$ 46,500	\$ 50,000
<b>TOTAL HOTEL/MOTEL TAX FUND EXPENSES</b>		\$ 42,250	\$ 44,000	\$ 50,000	\$ 46,500	\$ 50,000
<b>NET INCREASE (DECREASE)</b>		\$ (1,729)	\$ 1,276	\$ (8,000)	\$ (4,500)	\$ (8,000)
Ending Fund Balance					\$ 78,000	\$ 70,000

## Hotel Motel Tax Fund Line Item Descriptions

<b>91-00-1-320</b>	<b>Hotel/Motel Taxes</b>				<b>\$ 72,000</b>
	FY12/13 Actual:	\$ 70,521	FY13/14 Actual:	\$ 75,276	
	FY14/15 Budget:	\$ 72,000	FY14/15 Projected:	\$ 72,000	
	Budget to Proposed	0.0%	Projected to Proposed	0.0%	

This line item represents the funds collected through the Hotel/Motel tax.

<b>91-00-9-898</b>	<b>Transfer to Performing Arts Fund</b>				<b>(\$ 30,000)</b>
	FY12/13 Actual:	(\$ 30,000)	FY13/14 Actual:	(\$ 30,000)	
	FY14/15 Budget:	(\$ 30,000)	FY14/15 Projected:	(\$ 30,000)	
	Budget to Proposed	0.0%	Projected to Proposed	0.0%	

This line item represents the annual \$30,000 transfer to provide supplemental funding for programming at the Opera House.

91-00-5-501 Council Disbursements \$ 50,000

FY12/13 Actual:	\$ 42,250	FY13/14 Actual:	\$ 44,000
FY14/15 Budget:	\$ 50,000	FY14/15 Projected:	\$ 46,500
Budget to Proposed	0.0%	Projected to Proposed	7.5% $\Delta$

This line item represents the remaining balance of Hotel/Motel tax funds which are allocated to eligible not-for-profit corporations that have completed the application process and demonstrated the associated benefits to be derived by the community.



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# **Supplemental Information**



Annual Budget  
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# **Addendum A**

# **Glossary of Terms**

## ADDENDUM A – GLOSSARY OF TERMS

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**Accrual Basis** – A basis of accounting in which transactions are recognized at the time they are earned or incurred, as opposed to when cash is received or spent. This basis of accounting is utilized by Proprietary Funds and Pension Trust Funds.

**Alternate Revenue Bonds** – Bonds issued with a pledge of “the full faith and credit of the City,” but repaid using alternate revenue sources other than property taxes.

**Appropriation** – An authorization made by the City Council which permits the City to incur obligations to make expenditures for specific purposes.

**Assessed Valuation** - A value that is established for real property for use as a basis for levying property taxes (Note: Property values are established by the Township Assessors at 1/3 market value).

**Asset** – Resources owned or held by a government which have monetary value.

**Balanced Budget** – A budget in which estimated revenues and, in some cases, fund balance equal or exceed estimated expenditures.

**Bond** – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are General Obligation, Alternate Revenue, and Special Improvement District bonds. These are most frequently used to finance capital projects.

**Bond Proceeds** – The receipt from the issuance of bonds. Bond proceeds are restricted and can only be used for the purpose of the issuance.

**Bond Refinancing** – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Budget** – A plan of financial operation for a specified period of time (fiscal year). The Annual Budget authorizes and provides the basis for control of financial operations during the fiscal year.

**Budget Amendment** – A procedure to revise a budget appropriation through an action by the City Council that increases/decreases the original budget amount due to an unforeseen expenditure that occurs during the fiscal year.

**Budget Calendar** – The schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

**Budget Document** – The instrument used by the City Administration to present a comprehensive financial program to the City Council.

**Budget Basis** – This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual or some type of statutory form. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that (a) the Utility Fund is budgeted similar to a governmental fund, no amounts are included for depreciation, (b) investments in supply inventories are not considered to be appropriable, (c) only the payout for sick leave that exceeds 800 hours is budgeted in any fiscal year, other expenditures are recognized upon employee termination, and (d) interest income is budgeted based on the amount expected to be received and not the amount actually earned.

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

**Capital Budget** – The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Expenditures** – An expenditure which exceeds \$1,000, with a useful life of at least one year. Expenditures that are less than \$10,000 are charged through an individual department's operating budget. Expenditures that exceed \$10,000 are included within the City's capital improvement program.

**Capital Improvements Program** – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Improvements Program Budget** – A Capital Improvements Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction or renovation projects designed to improve the value of the government's assets. Examples of capital improvement include new roads, sewer lines, buildings, recreational facilities and large scale remodeling. The City Council receives a separate document that details the CIP costs for the upcoming fiscal year.

**Capital Outlay** – Expenditures which result in the acquisition of or addition to fixed assets.

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

**Commodities** – Costs related to items consumed in the course of providing services to the public. Commodities typically include costs for gasoline, heating fuel, electricity, materials, postage, supplies, and water & sewer.

**Contingency Fund** – A budgetary reserve fund used to set aside resources for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** – Costs related to professional services and contractual agreements. Contractual Services typically include legal, printing, special studies, appraisals, publishing and refuse disposal.

**Debt Service** – The amount of interest and principal that the City must pay each year on long-term debt.

**Deficit** – The excess of a fund's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

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

**Depreciation** - A cost measurement of the service life of capital assets by charging specific periods that are benefited from the assets' use.

**Employee Benefits** – This item includes costs for pensions, FICA, Medicare, and employee health/life insurance.

**Encumbrances** – The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditure.

**Estimated Revenue** – The amount of projected revenue to be collected during the fiscal year.

**Expenditure/Expense** – This term refers to the outflow of funds paid to obtain an asset, goods and/or services.

**Fiscal Year** – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Woodstock has specified May 1 to April 30 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.

**Full Faith and Credit** – A pledge of a government's taxing power to repay debt obligations.

**Full Time** - Represents a personnel classification for a position that requires a 30-hour workweek and is entitled to all City employee benefits.

**Fund** – A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. Fund structure consists of Governmental Funds (e.g., General, Special Revenue, Debt Service, and Capital Projects Funds), Proprietary Funds (e.g., Enterprise Funds and Internal Service Funds) and Fiduciary Funds (e.g., Pension and Agency Funds).

**Fund Balance** – The difference between assets and liabilities. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**Fund Equity** – The difference between a fund’s assets and liabilities. Fund Equity is reported as Fund Balance for Governmental Funds and Net Assets for Proprietary Funds.

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

**General Government Revenues** – The revenues of a government other than those derived from and retained in enterprise, internal service and fiduciary funds. General Governmental Revenues include those from the General, Special Revenue, Debt Service, and Capital Projects Funds.

**General Obligation Bonds** - Long-term debt issued by a voter-approved referendum. General Obligation Bonds have the pledge of the City’s “full faith and credit” and are usually repaid through the levy of a property tax.

**Grant** – A contribution by the State or Federal governments or other organizations to support a particular function or project.

**Impact Fees** – Fees imposed on new housing to accumulate resources for future expansion of City facilities to accommodate the growth in population. Currently, the City charges impact fees for Library, Parks, Police, Streets and Water & Sewer services.

**Income Taxes** – This line item represents the City’s portion of the State’s distribution of income taxes. At this time 8% of all income taxes collected by the State are distributed to local governments based on population.

**Interest Expenditures/Expense** – This cost is to compensate lenders for the use of their money and is normally paid on a semiannual basis.

**Interest Income** – Excess cash held in the City’s accounts are invested in different forms of securities and interest income is paid to the City to compensate it for the use of its funds.

**Interfund Transfer** – The movement of financial resources between funds of the same governmental entity.

**Levy** – To impose taxes for the support of government activities.

**Liability** – Expenditures and expenses incurred by the City but unpaid and debt are reported as liabilities until paid.

**Line-Item Budget** – A budget prepared along departmental lines that focuses on what is to be bought.

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

**MFT Allotment** – Receipts from the State tax collected on motor fuel is distributed to municipalities based on population.

**Modified Accrual Basis** – An accounting basis used by Governmental Funds recognizing revenues when earned and available to finance costs within 60 days of the fiscal year end. Expenditures are recognized when incurred and paid within 60 days of the fiscal year end.

**Operating Budget** – The portion of the budget that pertains to daily operations that provide basic government services. The operating budget contains appropriations for such expenditures as salaries, personal services, contractual services, commodities, capital outlay and other charges.

**Operating Expenses** – the cost for personnel, materials and equipment required for a department to function.

**Operating Revenue** – Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the services provided by the recipient fund on an annual basis.

**Parks, Recreation & Culture** – Includes costs for Public Parks, Library, Aquatic Center, Recreation Center, Recreation programs, Community Events, and Performing Arts.

**Part Time** – Represents a personnel classification for a position that requires less than a 30-hour work week. This classification is separated into part-time and limited part-time. Part-time employees normally work more than 20 hours per week and are entitled to some employee benefits, while limited part-time employees are seasonal or work less than 20 hours per week and are not entitled to employee benefits.

**Pay-As-You-Go-Financing** – A term used to describe a financial policy by which the capital program is financed from current revenues and available fund balance rather than through borrowing.

**Pension** – The City offers a defined benefit pension to full-time employees. Upon retirement, employees receive a percentage of their salary dependent on age and years of service. The employee receives these benefits for the remainder of their lives.

**Personal Services** – Represents expenditures that relate to City personnel, including expenditures for training, uniforms, sick leave conversion and dues & subscriptions to professional membership organizations.

**Property Tax** – A levy upon the assessed valuation of the property within the City of Woodstock upon each \$100 of valuation.

**Public Safety** – This line item represents the costs of providing Police services to the City of Woodstock.

**Public Works** – A Department of the City that is responsible for many of its operations including: Streets, Fleet Maintenance, Paratransit, Public Parks, and Water & Sewer services.

**Replacement Taxes** - Replacement tax revenues comes from a 2.5% corporate income tax, and 0.8% invested capital taxes from gas and water utilities and other fees. The State replaces the local revenue lost due to the 1978 abolition of the corporate personal property tax. The funds are distributed to local taxing bodies based on population.

**Revenue** – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bonds** – Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest on the outstanding bonds.

**Risk Management** – An organized attempt to protect a government’s assets against accidental loss in the most economical method.

**Salaries** – Personnel costs are reported in this line-item. This indicates the costs for a specific position.

**Sales Taxes** - This line item represents the 1% Municipal Retailers Occupation Tax that is collected on goods sold and certain services received within the City of Woodstock.

**Source of Revenue** – Revenues are classified by their source or point of origin.

**Special Assessments** – A property tax levy on a portion of the City’s assessed value usually used to repay debt that was issued to make improvements to that specific area.

**State-Shared Revenues** – This revenue source includes Sale Taxes, Income Taxes, and the MFT allotment which is collected by the State and distributed to local governments.

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

**Taxes** – Compulsory charges levied by a government body for the purpose of financing services performed for the common benefit of the citizens.

**Telecommunications Tax** – Initiated in 1996, the Telecommunication Tax was established to create and guarantee a minimal level of annual funding for the hundreds of CIP projects that remain to be funded.

The 6% Telecommunications Tax is imposed on telecommunication services provided to citizens of the City of Woodstock.

**User Charges** – the payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Utility Fund** – An enterprise fund used to account for the City's Water & Sewer operations.



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# **Addendum B**

# **Debt Analysis**

## **ADDENDUM B – DEBT ANALYSIS**

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In past years, the City of Woodstock has utilized the municipal bond market to supplement its CIP program and finance several major facility construction projects. The City's Library and Water & Sewer Systems have been expanded in previous years through the use of debt financing. In addition, new facilities were constructed in the past for the Police Department and the Aquatic Center. In FY03/04, the City completed an addition to the community's historic Opera House. Debt Certificates were also issued to provide the necessary financing to purchase the Woodstock Athletic Club and convert this existing facility into a Community Recreation Center. The renovation of this building and construction of the gymnasium addition was completed in FY03/04.

Furthermore, two major construction projects were completed in FY04/05 which included: 1) the expansion of the Seminary Avenue Water Treatment Plant and 2) infrastructure improvements on the Die Cast site, both projects were financed through the issuance of bonds. The City issued \$6.6 million of Alternate Revenue Bonds in FY05/06 to construct two new parks (Davis Road Soccer Complex and Merryman Fields Park) and complete improvements to two existing roadways (McConnell Road and Lake Avenue). The City issued \$3.4 million in Alternate Revenue Bonds in FY08/09 to modernize/renovate the First Street Water Treatment Plant. Conversely, three major construction projects, the improvements to the Northside Wastewater Treatment Plant (\$1.75 million), the replacement of the Silver Creek Trunk Sewer (\$625,000), and the intersection improvements at Ware Road and Route 47 (\$1.1 million) were completely funded on a pay-as-you-go basis. The City finances its other projects using current tax receipts dedicated for capital improvements, interfund transfers, intergovernmental grants and/or available fund balance.

In the past, the majority of the City's projects were funded on a pay-as-you-go basis. Pay-as-you-go financing does provide lower interest costs, but requires a period of time to build up sufficient reserves to pay for major projects. Pay-as-you-go financing is typically used to finance recurring or small capital projects. A major criticism of pay-as-you-go financing is that it allocates the costs of a project to current citizens who may not receive the benefit from the project completed in future years.

Although debt financing some projects does result in increased interest costs to the community, it does allocate the costs of the capital improvement to the citizens it benefits over the time they are benefitted. In addition, the interest costs are partially offset by the savings from the costs to construct the facility in the current year versus ten years in the future (i.e., inflationary costs). Normally, debt financing is used in the case of large, nonrecurring capital projects with extended useful lives.

Advantages and disadvantages of the two funding methods are listed below.

	<b>Pay-As-You-Go</b>	<b>Debt Financing</b>
Advantages:	No Interest Costs. Interest Savings can be used to Finance Additional Projects	Allows for a Shorter Time Period for Financing Major Projects
	No Legal or Bond Covenant Requirements	Allocates Costs to Citizens Who Receive the Related Benefits
	No Debt Service Payments Required	Expands Capital Improvement Program
	No Additional Tax Levy is Required	Referendum Approval Indicates Public Support of the Project
	Conserve Debt Capacity and Achieve a more Favorable Credit Rating	Usually Required for Revenue Generating Facilities
Disadvantages:	Long Savings Period to Finance Major Construction Projects	Interest Costs
	Allocates Costs of Project to Citizens That May Not Benefit	Additional Tax Levy May be Required to Repay Debt
	Limits Capital Improvement Program to Funds Available	Legal Restrictions Set by Statute on Debt Issuance
	Reserves can not be Established Before the Construction of Revenue Generating Facilities	Bond Covenant Requirements
	Inflationary Costs	Voter Approval may be Required.

**Debt Management Policy:**

The necessity to incur debt in order to finance the City’s Capital Improvement Program carries with it the obligation to manage the debt program effectively. As a result, the level of outstanding debt and the City’s capacity to incur and repay additional debt bear careful examination. *The objective of the debt management policy has been to maintain the City’s ability to incur present and future debt at the most beneficial interest rates in amounts needed to finance the adopted Capital Improvement Program without adversely affecting the City’s ability to finance essential City services.*

There are three main reasons for maintaining a debt policy. First, the policy establishes criteria for the issuance of debt obligations so as not to exceed acceptable levels of indebtedness. Second, a debt policy transmits a message to investors and rating agencies who

value such evidence of a community's commitment to financial management. Third, a debt policy provides consistency and continuity to public policy development. The City's Debt Policy has provided the City Administration with a set of guidelines to govern its planning and execution of particular transactions and projects.

The seven statements listed below serve as the foundation for the City's Debt Management Policy.

**Debt Management Policy Statements:**

- 1.) The five-year Capital Improvement Program will continue to be updated annually along with corresponding anticipated funding sources.
- 2.) Capital projects financed through the issuance of bonded debt will be financed for a period not to exceed the useful life of the project.
- 3.) Debt service payments will be scheduled in equal installments over the life of the bonds.
- 4.) Efforts will be made to maintain or improve the City's bond rating. Effective communication will continue with the bond-rating agencies concerning the City's overall financial condition.
- 5.) Pay-as-you-go financing will be an integral part of the Capital Improvement Program approximating at a minimum an average of 30% of the total annual CIP.
- 6.) The City will actively monitor the current interest rates offered by the bond market. Advance refundings will take place if interest costs savings on the refunding bonds will offset the cost of issuance and provide a material overall cost savings.
- 7.) Benchmark ratios of per capita debt, debt service to general government revenue, outstanding debt as a percent of assessed values, and available debt as a percent of the legal debt margin will be developed and reported.

**Bond Rating (Standard & Poor's: AA):**



The City of Woodstock's credit rating issued by Standard and Poor's (S&P) on May 20, 2014 was upgraded to "AA." Prior to this upgrade, the City's bond rating had been historically rated as an AA- issuer. This improved rating will allow the City in future years to benefit from lower interest rates paid on its bonds that will undoubtedly reduce the overall future financing costs for major projects.

It is always the intention of the City to maintain and improve upon its existing rating. The City Administration will continue to provide Standard & Poor's with financial information to assist them with making a determination of the City's bond rating.

## Outstanding and Proposed Debt Issuances:

A listing of the City's outstanding and proposed debt issuances are provided below:

	Original Issue	Pledged Revenue	Average Interest Rate	Outstanding 5/1/2015	FY15/16 Principal	FY15/16 Interest	FY15/16 Total Requirements
<b>General Purpose:</b>							
<b>Existing Debt:</b>							
2013A General Obligation Refunding 2004A Aquatic Center	\$1,825,000	Property Tax	3.00%	\$1,525,000	\$285,000	\$45,750	\$330,750
2013B Alternate Revenue Refunding 2004B Police Facility	1,860,000	Telecommunications Tax	3.00%	1,555,000	295,000	46,650	341,650
2010A Alternate Revenue Refunding 2000C Aquatic Center	350,000	Sales Tax	3.17%	216,125	35,815	6,562	42,377
2010A Alternate Revenue Refunding 2001B Opera House	1,075,000	Ticket Surcharges, Fundraising, Grants & Donations	3.17%	658,875	109,185	20,004	129,189
2010C Alternate Revenue Refunding 2002E – Tax Increment Financing	1,475,000	TIF Property Taxes	3.34%	985,000	130,000	31,398	161,398
2010E Alternate Revenue Refunding 2002G – Tax Increment Financing	325,000	TIF Property Taxes	3.34%	210,000	25,000	6,758	31,758
2014 Alternate Revenue Community Center-Refunding Debt Certificates 2003	730,700	Club Membership Dues & Park Impact Fees	3.00%	730,700	80,300	26,312	106,612
2014 Alternate Revenue Street Improvements Refunding 2005B	3,969,300	Telecommunications Tax, Sales Tax, and Developer Cont.	3.00%	3,969,300	349,700	114,689	464,389
<b>Total Existing Debt</b>	<b>\$11,610,000</b>			<b>\$9,850,000</b>	<b>\$1,310,000</b>	<b>\$298,123</b>	<b>\$1,608,123</b>
No New Debt Proposed	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total General Purpose</b>	<b>\$11,610,000</b>			<b>\$9,850,000</b>	<b>\$1,310,000</b>	<b>\$298,123</b>	<b>\$1,608,123</b>

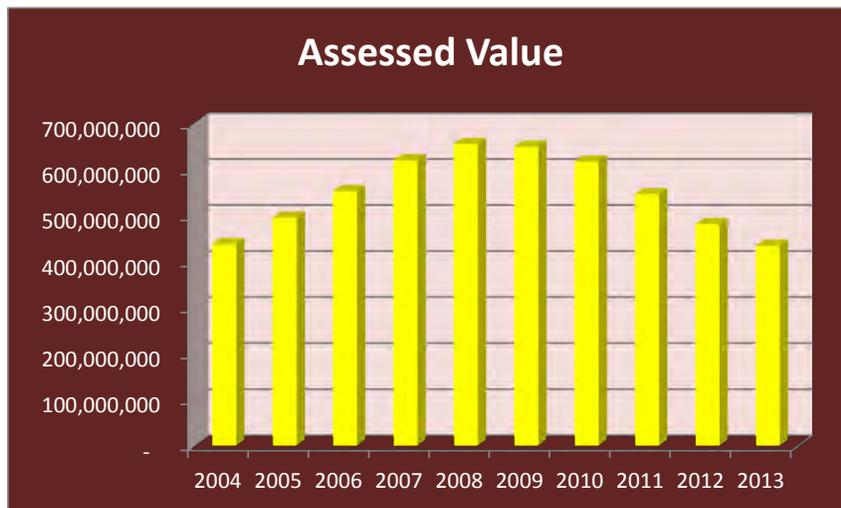
	Original Issue	Pledged Revenue	Average Interest Rate	Outstanding 5/1/2015	FY15/16 Principal	FY15/16 Interest	FY15/16 Total Requirements
<b>Library Building</b>							
2014A General Obligation Refunding 2005A – Library Addition	\$1,135,000	Property Tax	3.50%	\$1,135,000	\$265,000	\$49,272	\$314,272
2010B Alternate Revenue Refunding 2000D – Library Addition	350,000	Developer Fees	3.06%	240,000	40,000	6,080	46,080
<b>Total Library Building</b>	<b>\$1,485,000</b>			<b>\$1,375,000</b>	<b>\$305,000</b>	<b>\$55,352</b>	<b>\$360,352</b>
<b>Water &amp; Sewer:</b>							
2004F Alternate Revenue Refunding 1996 Southside Treatment Plant	\$3,650,000	Usage Fees	3.24%	\$785,000	\$385,000	\$28,268	\$413,268
2010D Alternate Revenue Refunding 2002F – Seminary Ave. Treatment	2,940,000	Capacity Expansion Fees	3.34%	1,955,000	260,000	62,378	322,378
2008A Alternate Revenue	3,400,000	Usage Fees	4.30%	2,560,000	155,000	106,618	261,618
<b>Total Existing – W/S Debt</b>	<b>\$9,990,000</b>			<b>\$5,300,000</b>	<b>\$800,000</b>	<b>\$197,264</b>	<b>\$997,264</b>
<b>TOTAL ALL ISSUES</b>	<b>\$31,605,000</b>			<b>\$19,908,000</b>	<b>\$2,335,000</b>	<b>\$681,985</b>	<b>\$3,016,985</b>

**Assessed Values:**

The City of Woodstock has experienced a consistent decline in its assessed values over the last five years. In tax year 2009, for the first time in over twenty years, the City realized an overall reduction in the assessed values of properties located within the corporate limits. These reductions continued at a more rapid pace from that point to the present. During FY14/15, tax year 2013, assessed values decreased by (9.7%), despite additional growth generated by new construction. On a positive note, the rate of decline appears to be lessening and will begin to stabilize in the next two years as the number of foreclosed properties and short sales continue to diminish.

The County assesses property at 1/3 its estimated fair market value. In Illinois, property taxes paid in the current year are for taxes on property held in the previous year. Therefore, the previous calendar's assessed values are used to determine the property taxes collected and received within the current fiscal year. The City's assessed values over a ten-year period are presented below.

Tax Year	Assessed Value	% Change
2013	\$435,124,970	-9.7%
2012	482,130,287	-11.9%
2011	547,043,487	-11.5%
2010	617,944,905	-5.0%
2009	650,238,223	-0.9%
2008	656,314,067	5.7%
2007	620,955,441	12.2%
2006	553,559,853	11.5%
2005	496,270,211	13.1%
2004	438,601,017	7.9%

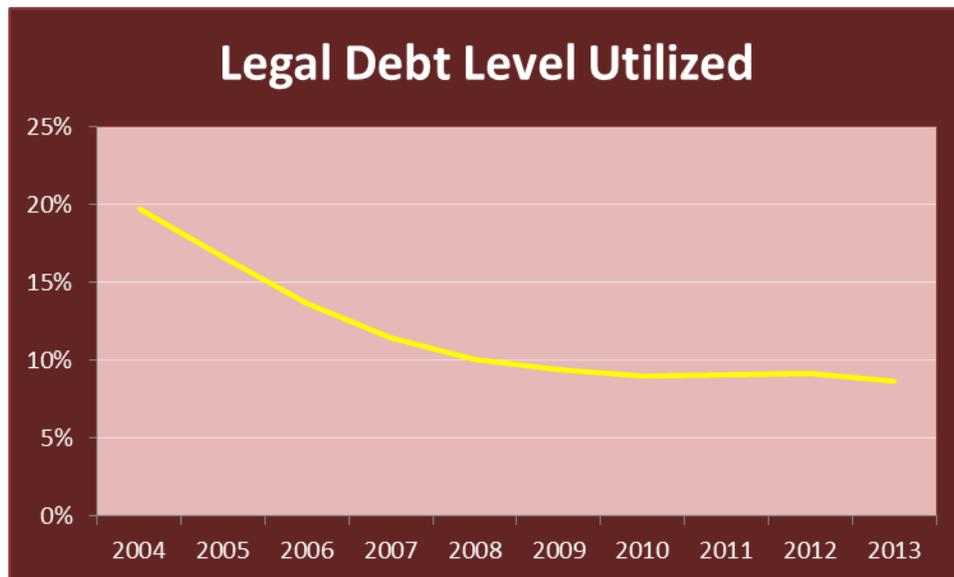


## Legal Debt Margin

Illinois State Statute (65 ILCS 5/8-5-1) defines the maximum amount of debt that can be issued by a municipality with a population under 500,000. This State mandated maximum only applies to General Obligation debt being repaid by property taxes. Alternate Revenue Bonds repaid through other sources (e.g., water & sewer revenues, sales & income taxes, recreation fees, etc.) are not subject to the legal debt limit. Although State law sets a maximum debt level for municipalities, the City does not anticipate ever approaching that level. The table presented below illustrates the City Legal Debt Margin for the last ten fiscal years.

Fiscal Year	Tax Year	Assessed Value	Legal Debt Limit	Applicable Debt	Available Debt Margin	Available Debt Margin %
13/14	2013	\$435,124,970	\$ 37,529,529	\$3,255,000	\$34,274,529	91%
12/13	2012	482,130,287	41,583,737	3,795,000	37,788,737	91%
11/12	2011	547,043,487	47,182,501	4,295,000	42,887,501	91%
10/11	2010	617,944,905	53,297,748	4,780,000	48,517,748	91%
09/10	2009	650,238,223	56,083,047	5,260,000	50,823,047	91%
08/09	2008	656,314,067	56,607,088	5,705,000	50,902,088	90%
07/08	2007	620,955,441	53,557,407	6,125,000	47,432,407	89%
06/07	2006	553,559,853	47,744,537	6,520,000	41,224,537	86%
05/06	2005	496,270,211	42,803,306	7,105,000	35,698,306	83%
04/05	2004	438,601,017	37,829,338	7,470,000	30,359,338	80%

As presented by the table, the City's Legal Debt Margin has increased each year for the last ten years as a result of applicable debt decreasing. This is in spite of the decrease in assessed values that has occurred since tax year 2008.



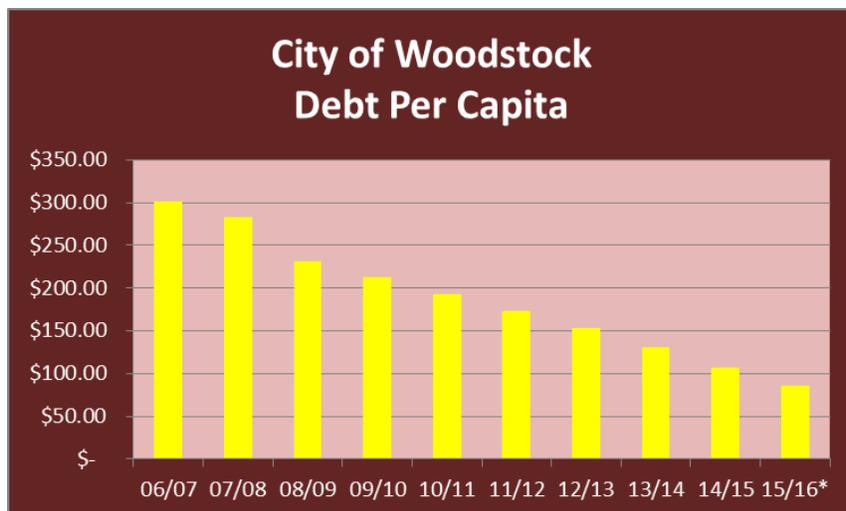
**Debt per Capita:**

Debt per Capita measures the overall property tax burden on residents of the community. Only General Obligation Bonds have been included in the debt per capita measurement, since other forms of debt financing rely upon revenues that are not generated from property taxes. In FY15/16, debt per capita is expected to decrease to \$85.18 per resident; this has decreased from the prior year due to the payment of principal on outstanding General Obligation Bonds. Overall, debt per capita is expected to continue to fall in future years as the General Obligation Bonds are repaid and the community grows.

The table presented below provides ten years of information related to the City’s outstanding General Obligation Bonds, population and debt per capita. Standard & Poor’s, a credit rating agency, assesses a municipality with a debt per capita level under \$1,000 as having a low amount of debt outstanding. As indicated by the table provided below, the City’s FY15/16 debt per capita is projected to be less than 1/10 of the benchmark established by Standard & Poor’s.

Fiscal Year	Gross G.O. Debt	Population	Debt per Capita
15/16*	\$ 2,110,000	24,770	\$85.18
14/15	2,660,000	24,770	107.39
13/14	3,255,000	24,770	131.41
12/13	3,795,000	24,770	153.21
11/12	4,295,000	24,770	173.40
10/11	4,780,000	24,770	192.98
09/10	5,260,000	24,658	213.32
08/09	5,705,000	24,658	231.37
07/08	6,125,000	21,657	282.82
06/07	6,520,000	21,657	301.06

**\* Projected**



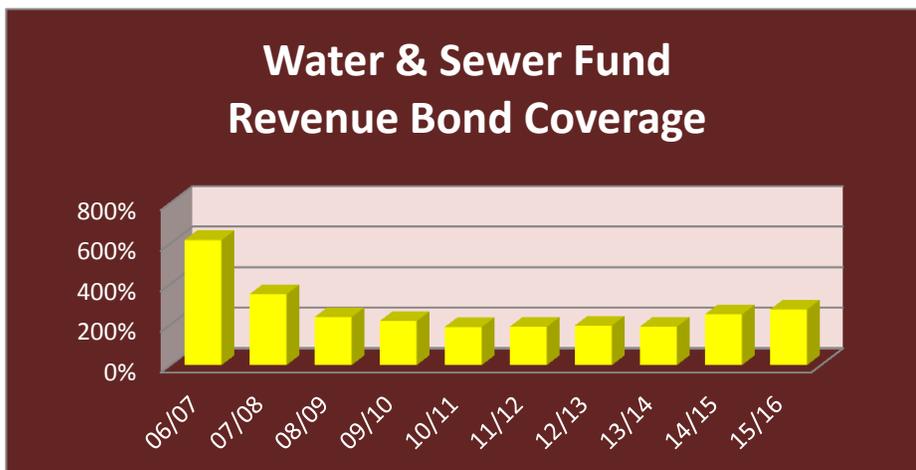
**Revenue Bond Coverage:**

In addition to General Obligation Bonds, the City does issue Alternate Revenue Bonds to finance projects that have specific revenue streams, other than property taxes, that will be utilized to repay the debt. Normally, to issue Alternate Revenue Bonds, the borrower must demonstrate that the pledged revenues exceed the maximum debt service payment by 150%. If revenue amounts do not historically meet these levels, borrowers request additional revenue sources be pledged to cover the difference. Any revenue source of the City can be used to repay Alternate Revenue Bonds; the City is not restricted to use the pledged revenue source as the only means for repayment. In addition, since the full faith and credit of the City is pledged at the issuance of the bonds, property taxes will be levied if the City fails to make the required debt service payments. Annually, the City must abate this tax levy by demonstrating that funds are currently available to make the required debt service payments.

Alternate Revenue Bond coverage for the Utility Fund is calculated by comparing the required debt service payment versus the Fund’s gross revenues less all applicable operating expenses. The debt service payments are then divided into the amount available to repay the debt providing a debt coverage percentage. This percentage should exceed 150% for the life of the debt. Over the past ten-years, the debt coverage percentage remained well above the required benchmark of 150%. The table presented below includes gross revenues, operating expenses, principal and interest payments and the debt coverage for the Utility Fund for ten years.

Fiscal Year	Gross Revenue	Operating Expenses	Principal Payments	Interest Payments	Total Payments	Debt Coverage
15/16 *	\$5,502,700	\$2,772,200	\$800,000	\$197,400	\$997,400	274%
14/15 *	5,184,900	2,699,400	775,000	219,819	994,819	250%
13/14	4,911,704	3,033,450	760,000	234,234	994,234	189%
12/13	4,850,968	2,937,229	730,000	252,915	982,915	195%
11/12	4,737,777	2,873,152	715,000	272,190	987,190	189%
10/11	4,763,001	2,861,124	640,000	375,007	1,015,007	187%
09/10	4,772,436	2,947,217	500,000	343,382	843,382	216%
08/09	4,979,770	3,392,430	405,000	266,631	671,631	236%
07/08	6,140,600	3,608,816	445,000	280,272	725,272	349%
06/07	7,797,223	3,138,948	460,000	295,816	755,816	616%

\* Projected/Proposed





Annual Budget  
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# **Addendum C**

# **Financial Policies**

## **ADDENDUM C – FINANCIAL POLICIES**

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### ***Guidelines***

The budget process and format shall be performance-based and focus on goals, objectives and performance indicators.

The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

### ***Interim Financial Reporting***

The City Council will be provided with interim budget reports comparing actual versus budgeted revenue and expense activity. The City shall establish and maintain a standard of accounting practices.

### ***Balanced Budget***

The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future years' revenues.

### ***Capital Improvement Policies***

The City will maintain and update annually a multi-year plan for capital improvements.

The City will enact an annual capital budget based on the multi-year Capital Improvement Plan.

The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and City's priorities, and whose operating and maintenance costs have been included in the operating budget.

The City will maintain all its assets at a level adequate to protect the City's capital interest and to minimize future maintenance and replacement costs.

The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.

The City will determine the least costly financing method for all new projects.

### ***Debt Management Policies***

When applicable, the City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a Net Present Value savings of three percent over the life of the respective issue, at a minimum, must be attainable.

The City will confine long-term borrowing to capital improvements or projects that should not be financed from current revenues.

When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.

The City will strive to have the final maturity of general obligation bonds at, or below, thirty years.

Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt

financing" classifications. Debt financing will only be used for major, non-recurring items with a minimum of four years of useful life.

Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

The City will not use long-term debt for current operations.

The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and borrowing prospectus.

The City shall continue its policy of "full disclosure" for its Comprehensive Annual Financial Reports and bond prospectuses.

### ***Revenue Policies***

The City will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-term fluctuations in any one-revenue source.

The City will estimate its annual revenues by an objective, analytical process, wherever practical. The City will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.

Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

The City will automatically revise user fees, subject to review by the City Council, to adjust for the effects of inflation.

### ***Investment Policies***

These Investment Policies apply to the investment of short-term operating funds of the City of Woodstock in excess of those funds required to meet the City's current expenditures. This Policy does not apply to longer-term funds and proceeds from bond issues.

Topics included in the investment policy section are quite detailed and include information on:

- *Pooling of Funds*
- *Investment Objectives*
  - *Safety*
  - *Liquidity*
  - *Yield*
- *Prudence and Ethical Standards*
- *Authorized Investments*
- *Risk and Diversification*
- *Authorized Investment Institutions and Dealers*
- *Third-Party Custodial Agreements*
- *Internal Controls*
- *Reporting*

### ***Financial Reserve Policies***

On an annual basis, after the year-end audit has been completed, the City Administration shall review all fund balances and deficits, with projections of reserve requirements and plan for the use of any excess fund balance for the following budget year. The City will maintain fund balance at sufficient levels to provide for a minimum of 90-days of expenditures. The City would prefer all funds to report fund balance amounts that provide for 120-days of expenditures.

### ***Use of Financial Reserve Policies and Use of Surplus Policies***

The City Administration's fund balance review will be used not only to ensure compliance with stated policies, but also to analyze the total reserve and available fund balances to ensure that the policies as provided do not inadvertently create adverse effects.

### ***Working Capital***

The General Fund unappropriated fund balance will be maintained in an amount greater than or equal to thirty-three percent (33%) of the annual General Corporate Fund Budgeted expenditures and operating transfers out. This amount approximates 120 days of working capital.

Above and beyond the aforementioned, the City shall establish and maintain a reserve of \$1,000,000 for working capital that will be in the event of a natural disaster or operating emergency.

### ***Surplus Policies***

It is the intent of the City to use all surpluses generated to accomplish four goals: meeting reserve policies, avoidance of future debt, reduction of outstanding debt and funding for future capital improvements.

### ***Performance Measurement Policies***

Every two years, beginning with the preparation of the FY16/17 Budget and in conjunction with the City's Vision Statement, the City Administration shall create a Strategic Plan that identifies the Strategic Priorities for the following two years, with three to five corresponding Key Intended Outcomes (KIOs) that measure appropriate results for each priority.

Annually, each department shall develop departmental performance measures that support achieving successful results in the KIOs with the City Manager's Office. Goals should be related to core services of the department and should reflect customer needs. The measures should be a mix of different types, including effectiveness, efficiency, demand and workload. Measures should have sufficiently aggressive "stretch" goals to ensure continuous improvement.

Department Directors shall establish performance measures for each division or program within their department to monitor and project program performance. Quarterly summaries of progress on KIOs and departmental performance measures will be published and distributed.

### ***Popular Annual Financial Report***

A Popular Annual Financial Report shall be promulgated that summarizes the operational and financial performance of the City each fiscal year. This report will be distributed annually to all of the City's residents.

### ***Fixed-Asset Procedures***

Fixed assets include equipment, computers, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory and Capital Replacement Program until disposed. GFOA's recommended capitalization threshold level of \$5,000, with a minimum life of two years has been adopted by the City.

### ***Purchasing Fixed Assets***

Capital Items (fixed assets) shall be identified for purchase through three methods:

- *New*
- *Replacement*
- *Emergency*

### ***Inventory Tagging***

Each April, as part of the Annual Audit, a complete inventory of fixed assets will be distributed to every department and division. At that time, all items on the inventory must be physically verified by a representative and corrections or changes made on the inventory sheets.