

**Comparison of Budgets by Fund  
2008/09 and 2009/10**

	2008/09	2009/10	\$ Inc (Dec)	% Inc (Dec)
General Operating	\$28,568,100	\$27,419,900	(\$1,148,200)	-4.0%
Municipal Waste	\$3,199,800	\$3,439,200	\$239,400	7.5%
IMRF	\$1,849,200	\$2,019,800	\$170,600	9.2%
1998 Debt Service	\$1,632,800	\$0	(\$1,632,800)	
Subtotal	\$35,249,900	\$32,878,900	(\$2,371,000)	-6.7%
Library^	\$4,627,600	\$4,421,600	(\$206,000)	-4.5%
Total Fd Levy Prop Tx	\$39,877,500	\$37,300,500	(\$2,577,000)	-6.5%
Water	\$5,638,000	\$5,713,900	\$75,900	1.3%
Parking	\$426,800	\$332,900	(\$93,900)	-22.0%
Sewer	\$0	\$1,188,900	\$1,188,900	
2004A&B Debt Service	\$1,920,000	\$1,925,000	\$5,000	0.3%
2005A Debt Service	\$321,100	\$321,100	\$0	0.0%
2006A&B Debt Service	\$1,103,300	\$1,103,300	\$0	0.0%
MFT	\$1,401,300	\$1,000,000	(\$401,300)	-28.6%
Uptown TIF	\$617,000	\$953,000	\$336,000	54.5%
Emergency 911	\$1,195,100	\$1,264,200	\$69,100	5.8%
Total All Funds	\$52,500,100	\$51,102,800	(\$1,397,300)	-2.7%

^ Excludes library pension expenses.

**General Operating.** The general operating fund represents the single largest component of the total budget and as such, accounts for the majority of day-to-day operations. Much of the general fund expense involves wages and salaries and other personnel costs such as pensions and health insurance. Non-union employees and most supervisory employees are on a merit based pay plan. Other employees' wages and benefits are pursuant to union contracts. PPO costs are expected to remain the same this year, HMO costs are expected to increase 8%, and dental costs are expected to increase 12.6%. Life insurance costs will increase \$.01 per \$1,000 of coverage. Total insurance costs will exceed \$2,300,000. Administration staff will review the medical design when rates become available to minimize any cost increases.

Pursuant to Governmental Accounting Standards, police and fire pension contributions are accounted for in the general operating fund. Police and fire pension costs are high. The City will contribute \$1,424,600 to the fire pension fund and \$1,556,600 to the police pension fund next year; this compares to \$1,135,100 and \$1,418,500 last year respectively. This is a \$289,500 increase for the fire pension fund and a \$138,100 increase for the police pension fund or \$427,600 total.

Total full time equivalents including the library are 284.57. Due to cost constraints, staff eliminated the Human Resources Director, Assistant Director of Community Preservation and Development, and the Urban Forester positions. Part-time help in the Finance department was reduced. The Fire Inspector was reduced from full-time to part-time. The extra-help Fire Inspector was reclassified a permanent part-time. As attrition occurs throughout the year, we will review our needs closely before authorizing replacement personnel.

There is no amount for contingency in the general operating fund; this is the first time the City has not included a line item for contingency. This saved \$140,000. We budgeted \$400,000 for snow removal supplies.

Pursuant to the City Council's request, \$25,000 was added to the Noise Abatement program budget to rent monitors from the city of Bensenville that will record the noise level from O'Hare airport.

**Municipal Waste.** We will levy \$3,439,200 in property taxes for garbage collection expenses next year. As of April 30, 2008, fund balance in the municipal waste fund increased from (\$241,349) to (\$217,574). While fund balance increased, it is a negative balance.

The two primary expenses in the municipal waste fund are the collection of waste, which is paid to ARC Disposal, and the disposal of waste, which is paid to the Solid Waste Agency of Northern Cook County (SWANCC). We