



2017 ANNUAL BUDGET

Wheeling Town Center
Currently Under Construction



WHEELING, ILLINOIS

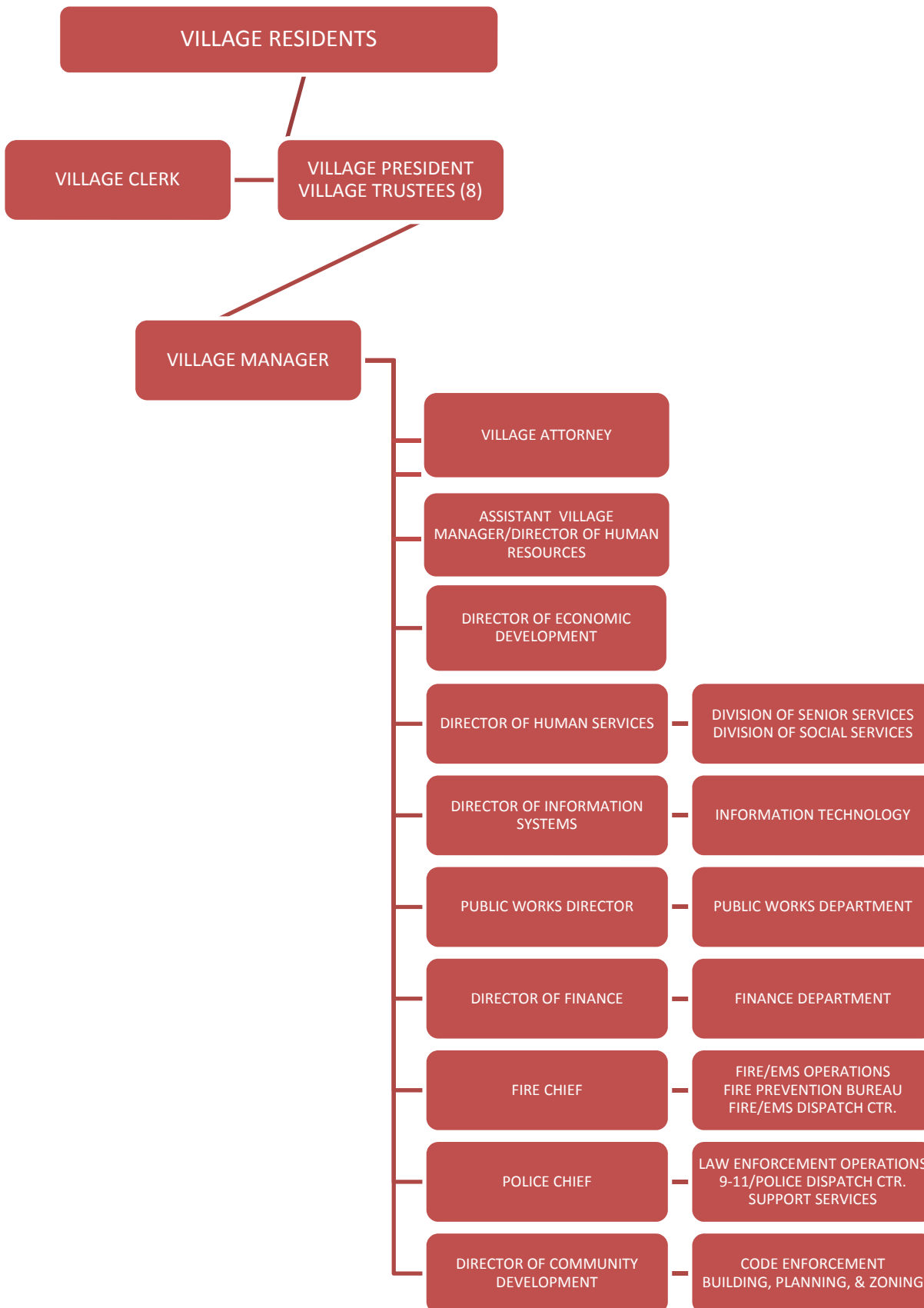
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2017 - DECEMBER 31, 2017

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Village President

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Wheeling
Illinois**

For the Fiscal Year Beginning

January 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2016. 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 communication device.

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

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COMMUNITY PROFILE

Wheeling's History



Wheeling's beginnings came as an overnight stop for travelers from Chicago who were headed to the Wisconsin Territory via the overland trail now known as Milwaukee Avenue (Illinois Route 21). The string of inns, taverns and eateries established in the 1830's was the start of what is now Wheeling's renowned Restaurant Row.

Farmers took advantage of the area's fertile soil, and growing overland transportation network. Soon the stage stop community began to export its crops. Wheeling became particularly well known for its landscaping nurseries.

Later, in step with the growth of Metro Chicago, Wheeling emerged as a center for industry and commerce in the 1960's. Manufacturing plants that clustered in Wheeling brought rail transportation (SOO LINE) for the shipping of freight to and from the area. These manufacturers were followed by the development of residential neighborhoods. Commercial development followed the population growth.

Wheeling Today

The Village of Wheeling encompasses an area of approximately 8.4 square miles in northwestern Cook and southern Lake Counties. Over ninety-nine percent (99%) of the Village's assessed valuation is located in Cook County. The Village is located 27 miles northwest of Chicago's "Loop". Neighboring communities include Lincolnshire and Riverwoods to the north, Prospect Heights and Arlington Heights to the south, Northbrook to the east and Buffalo Grove to the west.

Incorporated in 1894, the Village became a home rule unit by referendum on April 19, 1977. A President and a six member Board of Trustees elected at large for four year, staggered terms, govern the Village. The Village Manager handles day-to-day operations.

The Village provides complete police, fire, paramedic service, street maintenance, water distribution (Lake Michigan water through the Northwest Water Commission) and sewage collection. The Metropolitan Water Reclamation District of Greater Chicago provides sewage treatment. Separate, independent units of government provide parks and recreation, library, and education. Located in Chicago's northwest suburbs, the Village of Wheeling offers a wide range of housing, prestigious restaurants and first-class office, retail and industrial locations. A balance of residential and commercial properties and accessibility makes Wheeling an ideal location to live and work.



Both businesses and residents enjoy Wheeling's location because of the convenient access via major roadways to the interstate system, commuter and freight rail service and close proximity to O'Hare International Airport. This unsurpassed accessibility in any direction and in any form of transportation enhances Wheeling's location.

Interstate 294 (Tri-State Tollway) runs along the eastern edge of the Village, connecting Wheeling with O'Hare International Airport, Chicago and Milwaukee via the interstate system. Just two miles to the west is Route 53, a freeway that leads to I-290 and I-355, offering easy access to the south and west suburbs, Rockford and beyond. Illinois Highways - Routes 68, 83 and 21 - run through the Village, providing the accessibility that propels commercial development.

Wheeling is also home to a Metra commuter rail station. Metra service provides a fast, convenient way to get to Chicago's 'Loop' to work or to enjoy the city's attractions, without having to drive. Wheeling's Metra Line, which was double-tracked in 2005, provides improved transportation to and from the community. Residents who choose not to drive have access to public transportation within the Village and to nearby communities in northern Cook County and southern Lake County.

Not only is Wheeling just eight miles north of O'Hare International Airport, but it's home to Chicago Executive Airport, the third busiest airport in Illinois. Chicago Executive is a state-of-the-art regional airport which covers 411 acres of land, hosts more than 300 corporate planes and jets, and experiences over 200,000 take-offs and landings each year. The airport provides business travelers fast and easy access to virtually anywhere in the world. As a full-service airport, it has multiple fixed-base operators ready to provide a full range of aviation services from



maintenance and hangar storage to worldwide charter access. Recent developments include new hangar constructions and runway improvements which now permit virtually any corporate jet to use the airport 24 hours a day, avoiding the congestion around O'Hare International Airport. A 2007 study conducted by Wilber Smith Associates indicated that Chicago Executive generates more than \$330 million of economic impact to the area annually.

Center for Business and Industry

Wheeling's reputation as a dynamic business and industrial center continues to grow. It is home to more than 900 business, commercial and retail establishments, making it one of the largest business-industrial centers in Chicago's northwest suburbs. It boasts nearly 13 million square feet of industrial space and several expansive industrial parks offering room for companies to grow. More than 20,000 jobs are generated by Wheeling-based businesses attesting to its economic strength.

Living in Wheeling

Northwest suburban Cook and Lake Counties, along with the rest of the northwest suburbs, has had tremendous economic and population growth over the past three decades. As part of that growth, Wheeling population trends continue to edge upward.

Wheeling's employment growth rate accelerated during the last 25 years. The number of businesses in the Village has also more than doubled since 1981. Household income continues to increase here. These indicators point to Wheeling in Chicago's northwest suburbs as a good place to live, work and play.

Wheeling residents are a diverse group of people, with ancestries from all over the world, who share a high standard of living. Wheeling boasts a variety of housing stock in the community that allows young couples starting a family to find suitable and affordable single-family homes in one of the Village's established, tree-lined neighborhoods. Likewise, business executives can find a great selection of homes here in their size and price ranges. For empty nesters and homeowners on the go there are many well-maintained townhome/condominium developments in the Village.

Growth and development in and around Wheeling offers much competition for the local consumers' shopping dollar. Wheeling is within a few minutes drive of Golf Mill, Randhurst, Hawthorne Center, and Northbrook Court regional shopping malls. Within the Village limits are a dozen different shopping centers, with additional centers being planned. These centers, along with Wheeling's other commercial stores, provide a variety of convenient retail and consumer services to Wheeling residents.

Numerous medical practitioners in many specialties practice in Wheeling, meeting residents' healthcare needs. Six major hospitals are also nearby, with Holy Family Medical Center in Des Plaines and Glenbrook Hospital in Glenview the most accessible. Emergency healthcare is available at the Holy Family/Wheeling Professional Building in Wheeling, and at the Northwest Community Hospital Emergency Facility on Lake-Cook Road in Buffalo Grove.

There is also a wealth of rental apartment complexes in Wheeling to accommodate families of all sizes.

Quality of Life

Wheeling is home to some of the finest dining in the Chicagoland area along its famed 'Restaurant Row.' This stretch of road along the banks of the Des Plaines River features culinary delights ranging from tantalizing seafood and steaks to delectable Asian and American dishes. In addition, patio enthusiasts will find no shortage of outside seating and entertainment during the warmer months, as well as cozy, intimate settings inside during the chilly fall and winter periods.



Education has set the tone of excellence throughout Wheeling. From the primary grades through high school, Wheeling's schools have consistently exceeded the state averages for reading and math skills. Wheeling's secondary education students attend either Wheeling or Buffalo Grove High School in Township High School 214. National Louis University has a campus in Wheeling offering graduate-level courses in business and education. William Rainey Harper College, a leading two-year community college, serves Wheeling, offering certificate and associate degree programs as well as college transfer programs. In addition, Worsham College of Mortuary Science is located within the village.

The Wheeling Park District is one of the finest park districts in the state. Residents can take advantage of a number of amenities within its Recreation Center, including a fitness center, gymnasium, indoor track, indoor lap pool and meeting rooms. Numerous parks, walking paths and playgrounds located throughout the community provide open space for all types of enjoyable outdoor activities, including baseball, soccer, tennis, roller-blading and ice-skating. The award-winning outdoor aquatic center has been voted the most popular water park in the northwest suburbs by the readers of the Daily Herald Newspaper, and the renovated Traditions at Chevy Chase Golf Course and Country Club not only challenges the area's best golfers, but hosts elegant weddings and outings as well.

In 2014, the Park District completed the \$38M renovation of Heritage Park through an intergovernmental agreement with the Village of Wheeling and the Metropolitan Water Reclamation District of Chicago. The partnership created compensatory storage at Heritage Park for the Levee 37 project on the Des Plaines River while providing recreational amenities for Village residents. The amenities included a new athletic complex with three artificial turf baseball fields and one football/soccer/baseball field, a centrally-located concession building with restrooms, a bandshell with natural amphitheater seating, a pavillion with lake overlook, walking paths looping the entire park, a new playground and basketball and tennis courts.

MISCELLANEOUS STATISTICS

Population:	
1970 Census	13,243
1974 Special Census	18,106
1979 Special Census	21,503
1980 Census	23,266
1986 Special Census	26,276
1990 Census	29,911
2000 Census	34,496
2006 Special Census	38,555
2010 Census	37,648
Age by Group:	
Under 5 years	2,646 (7.0%)
5 to 9 years	2,176 (5.8%)
10 to 14 years	2,090 (5.6%)
15 to 19 years	2,221 (5.9%)
20 to 24 years	2,252 (6.0%)
25 to 29 years	3,581 (9.5%)
30 to 34 years	3,221 (8.6%)
35 to 39 years	2,792 (7.4%)
40 to 44 years	2,454 (6.5%)
45 to 49 years	2,493 (6.6%)
50 to 54 years	2,728 (7.2%)
55 to 59 years	2,447 (6.5%)
60 to 64 years	1,942 (5.2%)
65 to 69 years	1,253 (3.3%)
70 to 74 years	1,089 (2.9%)
75 to 79 years	774 (2.1%)
80 to 84 years	658 (1.7%)
85 years and over	831 (2.2%)
Median age (years)	36.1
16 years and over	30,284 (80.4%)
18 years and over	29,352 (78.0%)
21 years and over	28,134 (74.7%)
62 years and over	5,692 (15.1%)
65 years and over	4,605 (12.2%)
2010 Per Capita Income	\$26,555
2010 Median Household Income	\$57,069
2010 Median Family Income	\$64,770
Housing Tenure:	
Occupied Housing Units	14,461 (100%)
Owner-occupied housing units	9,332 (64.5%)
Renter-occupied housing units	5,129 (35.5%)
Educational Attainment:	
Population 25 years and over	25,292
Less than 9 th grade	1,811 (7.2%)
9 th to 12 th Grade, No diploma	1,700 (6.7%)

High school graduate (includes equivalency)	6,441 (25.5%)
Some college, no degree	4,434 (17.5%)
Associate's degree	1,521 (6.0%)
Bachelor's degree	6,638 (26.2%)
Graduate or professional degree	2,747 (10.9%)
Percent high school graduate or higher	86.1%
Percent bachelor's degree or higher	37.1%

Village Bond Rating:

Fitch Ratings	AA+
Standard & Poors	AA

Municipal Services and Facilities:

Miles of Street	75
Miles of Storm Sewers	68
Miles of Sanitary Sewers	76.7

Municipal Water Utility:

Average Daily Usage	4.56 mgd
Miles of Water Main	138
Number of Metered Accounts	8,071

Building Activity:

<u>NEW BUILDINGS</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Single Family	1	0	0	1	0	2	0
Townhomes	2 Bldgs	0	5 Bldgs	4 Bldgs	0	0	2 Bldgs
Condos	0	0	0	0	0	0	0
Apartment	0	0	0	0	3	6	0
Institutional	0	0	0	0	0	2	0
Industrial	0	1	0	0	0	0	0
Commercial	2	3	1	2	0	0	0
Assembly	0	0	0	0	0	0	1

Fire Protection

Number of Stations	3
Number of Fire Hydrants	1,488
I. S. O. Rating	3

Recreation Facilities (Wheeling Park District):

Number of Parks and Playgrounds	17
Park Area in Acres	303

Elections:

Number of Registered Voters (As of January 1, 2017)	18,029
http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx	
Number of Ballots Cast in Last Municipal Election (April 7, 2015)	1,617
(Source: cookcountyclerk.com)	

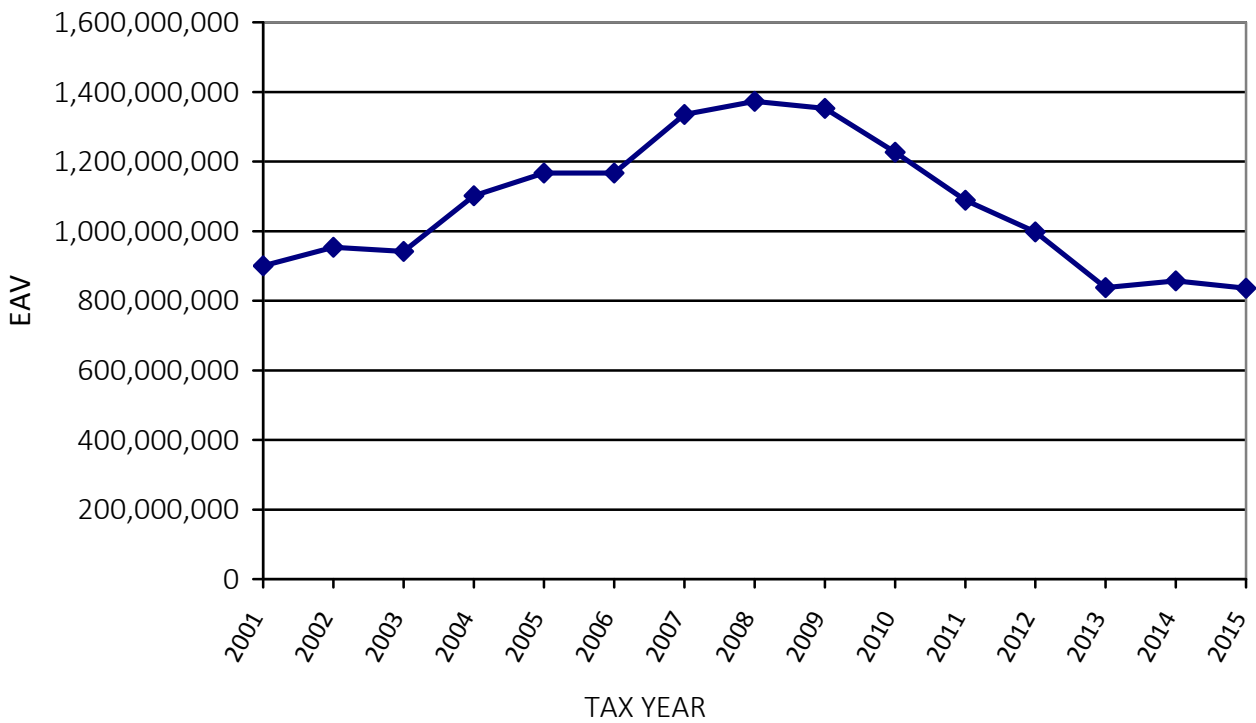
TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
2001	900,246,070	0.842	7,580,477
2002	953,308,489	0.798	7,600,914
2003	941,702,835	0.837	7,853,082
2004	1,101,641,089	0.758	8,344,130
2005	1,166,555,624	0.737	8,589,473
2006	1,167,337,025	0.771	8,997,471
2007	1,335,459,160	0.674	8,997,471
2008	1,372,851,543	0.707	9,699,709
2009	1,352,391,739	0.770	10,406,485
2010	1,226,610,329	0.892	10,931,390
2011	1,088,729,315	1.004	10,931,390
2012	997,653,697	1.138	11,352,979
2013	838,147,451	1.424	11,930,382
2014	857,398,841	1.517	12,591,683
2015	836,282,523	1.729	14,000,000

Ten Largest Taxpayers as a % of Total Village AV:
 Source: Office of the County Clerk (2015 CAFR)

10.66%

Village of Wheeling
 Equalized Assessed Valuation by Tax Year

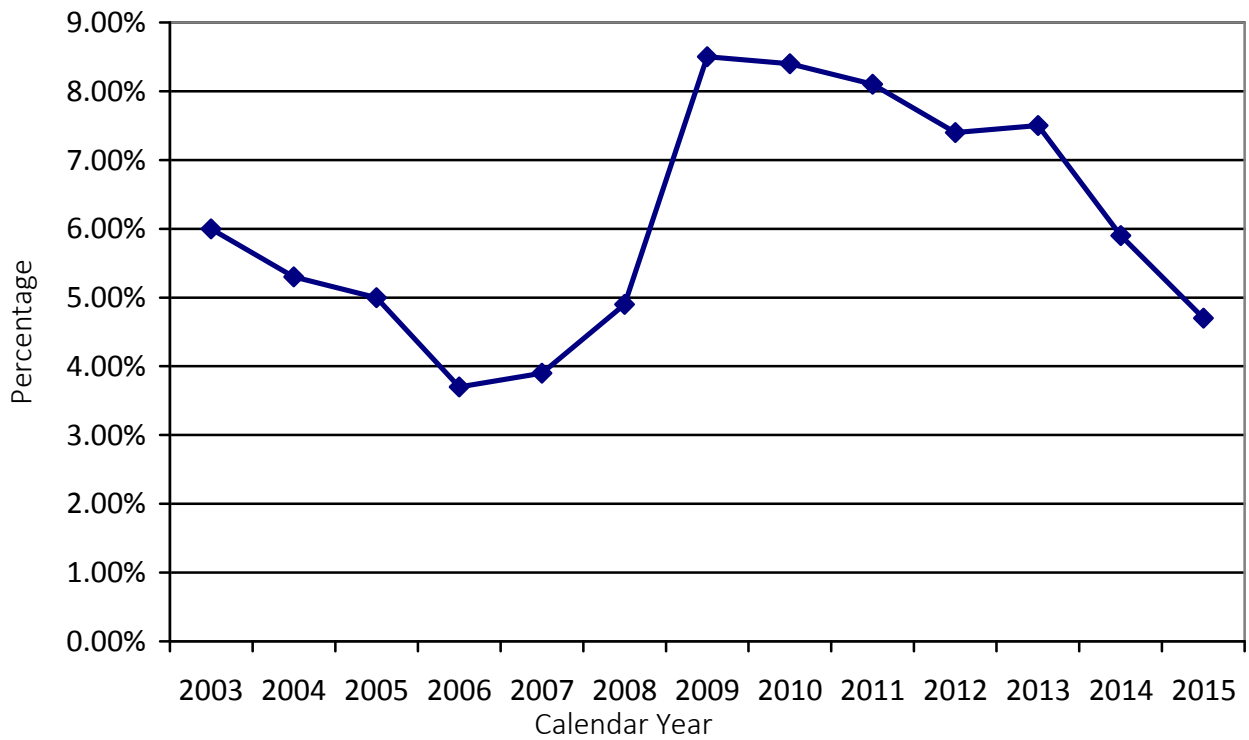


Unemployment Rates (annual averages):

2003	6.0%
2004	5.3%
2005	5.0%
2006	3.7%
2007	3.9%
2008	4.9%
2009	8.5%
2010	8.4%
2011	8.1%
2012	7.4%
2013	7.5%
2014	5.9%
2015	4.7%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>
Local Area Unemployment Statistics/Historical Data/Annual Averages by Area

Village of Wheeling
Percent Unemployed by Year



FISCAL POLICIES

PURPOSE

The Village of Wheeling has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the funding of services and facilities required by the public.

The fiscal policies of the Village of Wheeling have specific objectives designed to ensure the continued fiscal health of the Village. These objectives are:

- To maintain Board policy making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
- To provide the Board with accurate and timely information so that policy decisions can be made in a timely and accurate manner.
- To provide sound financial principles to guide the Board and management in making decisions.
- To use sound revenue policies which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
- To protect and maintain the Village's credit rating.
- To ensure legal compliance with the budget through systems of internal control.

DEBT MANAGEMENT POLICY

Introduction

One of the keys to sound financial management is the development of a debt policy. This need is recognized by bond rating agencies, and development of a debt policy is a recommended practice by the Government Finance Officers Association. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and method of sale that may be used. The following debt policy is intended to demonstrate a commitment to long-term financial planning that will be used in conjunction with the Village's Capital Improvement Program (CIP). Adherence to this policy will help assure maintenance of the Village's strong bond ratings.

Guidelines for Debt Issuance

The Village will prepare and update annually a five-year Capital Improvement Program (CIP) to be approved by Village Board. The CIP will be developed with an analysis of the Village's infrastructure and other capital needs, and the financial impact of the debt service required to meet the recommended financing plan. The Village will strive to fund capital projects on a pay-as-you-go basis except where, as recommended by the Director of Finance, it is in the Village's financial interests to issue debt, or debt issuance is justified to achieve intergenerational equity.

Each project proposed for financing through debt issuance will have an analysis performed for review of the impact it will have on the Village's property tax levy and future operating costs associated with the project.

All proceeds from debt issuance for the Village of Wheeling shall be appropriated by the Village Board.

Proceeds from the issuance of debt shall be monitored by the Director of Finance and the Village's arbitrage rebate computation provider with regard to arbitrage liability and shall comply with all applicable federal tax requirements. The Village will coordinate with its investment manager(s) with regard to expected project funds payout so as to maximize investment earnings in light of federal arbitrage requirements and the Village's investment policy.

Long-term debt will be issued to purchase or construct capital improvements or equipment with a minimum expected life of five years. The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

The Village will not issue debt to finance operating expenditures and will attempt to avoid issuing short-term debt to provide cash flow for annual operations. Debt issued for cash flow purposes will be limited to instances where there is reasonable certainty that a known source of revenue will be received in the current fiscal year sufficient to repay the debt or where there is a clear financial emergency.

The Village will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness in order to preserve the tax status of tax-exempt bonds.

Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration shall be given to issuance and construction costs, capitalized interest, debt service payments and earnings on unspent bond funds.

The decision to use bond proceeds to pay interest during construction for revenue-producing projects shall be made on a case by case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs.

Method of Sale

Competitive — In a competitive sale, the Village's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres in all material respects to the requirements set forth in the official notice of sale.

Negotiated — Although the Village prefers the use of a competitive process, the Village recognizes some bonds are best sold through negotiation. In a negotiated sale, the underwriter(s) shall be chosen prior to the sale and the interest rate and underwriter's fees shall be negotiated prior to the sale.

The factors to be considered for a negotiated sale include the following:

- i. Volatility of market conditions
- ii. Size and complexity of the bond sale
- iii. Credit strength
- iv. In the case of a refunding, timing and interest rate sensitivity
- v. Whether the bonds are structured in a manner that is not conducive to competitive sale (e.g. variable rate bonds)

Private Placement - From time to time the Village may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the Village relative to other methods of debt issuance.

Constitutional and Statutory Limitations

As an Illinois Home Rule community, the Village of Wheeling has no statutory debt limit. The Board shall determine the acceptable level of debt outstanding for the Village while adhering to the following self-imposed debt targets:

Self-Imposed Debt Targets

Net tax-supported debt as a percentage of the total equalized assessed value in the Village will not exceed 3%. For all of the Village's self-imposed debt targets, the Village may exclude all or a portion of any bonds, notes or leases that are self-supporting.

Net tax-supported general obligation debt service shall not exceed 15% of General Fund expenditures.

Net tax-supported debt will be structured in a manner such that not less than 50% of the aggregate outstanding tax-supported debt will be retired within ten years; however, the Village shall attempt to structure debt such that 65% of the aggregate outstanding tax-supported debt is retired in 10 years.

Types of Debt Issuance

General Obligation Debt - The Village may issue general obligation debt for capital or other properly approved projects. General obligation debt may also be issued to incentivize Tax Increment Financing (TIF) or other economic development projects when repayment of the debt from the revenue generated by the project can be reasonably assured. However, it is the express preference of the Village to issue TIF notes or revenue bonds, rather than general obligation debt, to incentive TIF or other economic development projects to avoid instances where unsuccessful projects become a tax burden for the Village's taxpayers.

Revenue Debt - The Village may issue revenue bonds or TIF notes to fund proprietary activities such as water or stormwater utility projects, for tax increment financing projects or for other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds or notes will include written legal covenants which require that revenue sources are adequate to fund annual operating expenses and annual debt service requirements but shall exclude any language that creates any obligation on the part of the Village, either legally or morally, to pledge its full faith and credit and unlimited taxing power to secure the debt issuance.

Capital leases may be used to purchase buildings, equipment, furniture and fixtures. The term of any capital lease shall not exceed the useful life of the asset leased.

Short-term borrowing may be utilized for interim financing or for other purposes as described below. The Village will determine and utilize the least costly method for short-term borrowing subject to the following policies:

- Bond Anticipation Notes (BANs) may be issued for capital related cash purposes to reduce the debt service during the construction period of a project or to provide interim financing for a project. The BANs shall not mature more than 5 years from the date of issuance.
- Lines of Credit shall be considered as an alternative to other short-term borrowing options.
- Other Short-Term Debt may be used when such instruments provide an interest rate advantage or as interim financing.

The Village shall avoid the issuance of variable rate debt due to the inherent risks associated with it.

Lease financing and master lease obligations, including lease revenue bonds, may be considered as alternative financing structures.

Refunding of Debt

Bonds shall be considered for refunding when the refunding results in aggregate net present value savings to the Village. In determining whether a refunding is advisable, the Village Board shall take into account, among other

factors, the level of savings, the call date and final maturity date of the refunded bonds, and projected interest rates relative to historical interest rate levels. The Director of Finance in conjunction with the Village's financial advisor shall have the responsibility to periodically analyze outstanding bond issues to determine whether bonds can be refunded for debt service savings.

Restructuring—Refundings for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

Term of Refunding Issues—The Village will refund bonds within the term of the originally issued debt. However, the Village may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The Village also may consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

Escrow Structuring—The Village shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the Village from its own account.

Arbitrage - The Village shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

Credit Enhancements

The Village may enter into agreements with commercial banks or other financial entities for the purpose of acquiring letters of credit, municipal bond insurance, or other credit enhancements that will provide the Village with access to credit under terms and conditions as specified in such agreements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the Village Board.

Use of Derivatives

The Village shall not use derivatives in the management of the Village's debt portfolio following the date this policy is adopted by the Board.

Investor Relations, Disclosure and Communication

The Village will maintain communication with bond rating agencies to keep them abreast of its financial condition by providing the Village's Comprehensive Annual Financial Report, annual budget, and Capital Improvement Program to them.

The Village shall prepare appropriate disclosures as required by the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

The Village shall endeavor to maintain effective relations with the bond rating agencies and the investment community. The Village Manager, Director of Finance/Treasurer, and the Village's financial advisors shall meet with, make presentations to, or otherwise communicate with the rating agencies on a consistent and regular basis in order to keep the agencies informed concerning the Village's capital plans, debt issuance program, and other financial information.

Professional Services

The Village shall require all professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the Village and the lender or conduit issuer, if any. This includes soft costs or compensation in lieu of direct payments.

Attorneys – The Village shall enter into an engagement letter agreement with each law firm representing the Village in a debt transaction except where the firm is under a general appointment or contract to serve as the Village Attorney.

Financial Advisors – The Village shall enter into a written agreement with each person or firm serving as financial advisor for debt management and transactions. Whether in a competitive or negotiated sale, the financial advisor shall not be permitted to bid on, privately place or underwrite an issue for which they are or have been providing advisory services for the issuance or broker any debt transactions for the Village.

Underwriter(s) – The Village shall select the underwriter(s) for a proposed negotiated sale taking into consideration the underwriter's ability and experience in managing similar transactions, prior knowledge and experience with the Village, capital adequacy, quality and experience of personnel assigned to the Village's engagement, financing ideas presented and underwriting fees. The Village shall require the underwriter to clearly identify itself in writing as an underwriter and not as a financial advisor from the earliest stages of its relationship with the Village with respect to that debt issue. The underwriter must clarify its primary role as a purchaser of securities in an arm's length commercial transaction and that it has financial and other interests that differ from those of the Village.

Potential Conflicts of Interest

Professionals involved in a debt transaction hired or compensated by the Village shall be required to disclose to the Village existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, liquidity or credit enhancement provider, underwriter, counterparty, and remarketing agent) as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the Village to evaluate the significance of the relationships.

Debt Service Fund Balance

The fund balance of the Debt Service Fund shall be reserved for the future payment of annual principal and interest payments, which includes general obligation bonds of the Village.

Glossary

Advance Refunding - A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service (interest, principal and premium, if any) on the refunded bonds through the applicable call date. For accounting purposes, refunded obligations are not considered a part of an issuer's debt.

Arbitrage - The difference between the interest paid on tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Bond Anticipation Notes (BANs) - Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Callable Bond - The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capital Appreciation Bonds (CAB) - A long-term security on which the investment return is reinvested at a stated compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

Capitalized Interest - A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of a project.

Capital Lease - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein. In a capital lease, the lessee assumes some of the risks of ownership and enjoys some of the benefits. Consequently, the lease, when signed, is recognized both as an asset and as a liability (for the lease payments) on the balance sheet.

Certificates of Participation/Debt Certificates - Documents, in fully registered form, that act like bonds. They count against any debt limit but do not have a tax levy.

Competitive Sale - A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure – Required annually per Federal law. The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Coupon Rate - The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Debt - Any obligations of the Village for the payment of money issued pursuant to the laws of the State of Illinois.

Debt Limit - The maximum amount of debt which an issuer is permitted to incur under constitutional, statutory or charter provision.

Debt Service - The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Debt Service Reserve Fund - The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Double Barreled Bonds (Combination Bonds) - Also known as general obligation alternate revenue bonds. A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

Enterprise Funds - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

Escrow - A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

General Obligation Bonds - Bonds issued by the Village secured by the Village's pledge of its full faith and credit and unlimited taxing power. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

Intergenerational Equity - Equity or fairness principal that the generation that benefits from a capital improvement should pay for it.

Legal Debt Margin - The amount of bonds and certain other interest bearing obligations (other than revenue bonds) that the Village may have outstanding expressed as a percentage of the assessed value of real estate in the Village as of the most recent assessment period.

Letter of Credit - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service - An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Long-Term Debt - Long-term debt is defined, for purposes of this policy, as any debt incurred whose final maturity is more than three years.

Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

Negotiated Sale - A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Net Interest Cost (NIC) - A method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offering Circular - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

Operating Lease - In an operating lease, the lessor (or owner) transfers only the right to use the property to the lessee. At the end of the lease period, the lessee returns the property to the lessor. Since the lessee does not assume the risk of ownership, the lease expense is treated as an operating expense in the income statement and the lease does not affect the balance sheet.

Par Value or Face Amount - In the case of bonds, the amount of principal which must be paid at maturity.

Parity Bonds - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

Principal - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Private Activity Bonds - One of two categories of bonds established under the Tax Reform Act of 1986, both of which are subject to certain tests and State volume caps to preserve tax exemption.

Ratings - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

Pay-As-You-Go - An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Present Value - The current value of a future cash flow.

Private Placement - The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate - A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. The tax exempt borrowing rate (or "bond yield") is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Refunding Bonds - A transaction in which the Village refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded) bonds.

Registered Bond - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

Reserve Fund - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Self-Supporting or Self Liquidating Debt - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

Short-Term Debt - Short-term debt is defined for purposes of this policy as any debt incurred whose final maturity is three years or less.

Revenue Bonds - Bonds that are secured by specific revenue pledge rather than the Village's full faith and credit and unlimited taxing power.

Tax-Exempt Bonds - For municipal bonds issued by the Village tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax-Increment Financing Bonds or Notes - Bonds or notes issued by the Village that are secured by the a pledge of the property tax increment generated by the incentivized project or by some or all of the property tax increment generated by the tax increment financing redevelopment area.

Tax -Supported Debt - Debt that is expected to be repaid from the general tax revenues of the Village. This includes general obligation bonds and capital leases.

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) – The most widely used method of calculating bids for new issues of municipal securities. Also known as Canadian Interest Cost. A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

Underwriter - A dealer that purchases new issues of municipal securities from the issuer and resells them to investors.

Underwriter's Discount - The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Yield to Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

Zero Coupon Bond - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

Amended 1/4/2016.

ACCOUNTING POLICIES

- The Village will use generally accepted accounting principles (GAAP) in all financial records and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB).
- An independent annual audit will be performed pursuant to state statute by a public accounting firm with the final report to be presented to the Board including a management letter detailing any recommended changes.
- The financial systems will be monitored by the Director of Finance with regular reports presented to the Board on the status of the system.

CAPITAL EQUIPMENT REPLACEMENT FUND

The Village of Wheeling has established the Capital Equipment Replacement Fund (CERF) to encourage departments to set aside funds each year for the eventual replacement of existing equipment and to avoid significant fluctuations in the operating budget from one year to the next. Each department shall annually contribute to the reserve fund in order to have sufficient funds on hand to replace the item at the end of its useful life. Toward that end, this policy is intended to provide guidance as to how the CERF will operate. The following shall guide how the CERF operates:

1. The Capital Equipment Replacement Fund shall be used only to replace existing equipment owned by the Village. The fund shall not be used to purchase equipment not currently owned by the Village or as a means to circumvent the process for having new equipment approved by the Village Board. Requests for new equipment shall be made as part of the annual operating budget and must be approved by the Village Board before acquisition;
2. Only those items which individually have a replacement cost of more than \$15,000 or groups of similar equipment (e.g. personal computers, bullet proof vests, etc.) which, in the aggregate, exceed \$15,000 shall be included in the CERF. Departments shall include individual items or groups of items with a value of less than \$15,000 in their annual operating budget;
3. The cost of items associated with new vehicles such as vehicle markings, light bars, radios and similar equipment shall be included in the replacement cost of the vehicle;
4. The replacement cost and useful life for each vehicle or technology related equipment will be re-evaluated by the Fleet Services Supervisor or the Director of Information Technology and the department on an annual basis. This re-evaluation may change the annual amounts that programs contribute for the replacement of each item. The Department Head, in consultation with the Fleet Services Supervisor or the Director of Information Technology, shall determine when a vehicle or equipment is due for replacement. The Village Manager shall have the final say as to when a vehicle or equipment is due for replacement in the event of a dispute between the Fleet Services Supervisor or Director of Information Technology and the department;
5. When CERF equipment is sold, the proceeds of the sale shall be credited to the Fund(s) from which the equipment originated and not to the CERF;
6. Vehicles and equipment shall be depreciated over their useful life. A contribution to the reserve fund shall be set aside in the year the item is replaced but not in the year of purchase;
7. Interest earnings shall be allocated on a pro-rata basis to each item in the fund in order to reduce the total cost of replacement;

8. Departments are encouraged to replace vehicles or equipment only when it is necessary to do so regardless of whether the funds are available in the CERF. The Fleet Services Supervisor or the Director of Information Technology, in consultation with the applicable department, shall annually determine if it is necessary to replace vehicles or technology related equipment. If sufficient funds have been set aside to replace a specific item but it is not necessary to do so, the funds set aside for that item shall be maintained (with no further contributions) in the fund until such time as it needs to be replaced;
9. If a department has set aside funds for replacement of equipment or a vehicle and then determines that the item will not be replaced, the available funds shall be re-allocated to other items within that department. If the funds are not needed for other items within the department, the Director of Finance shall decide how to re-allocate the funds to other departments within the Village;
10. From time to time, departments may be assigned "audit" vehicles which are older vehicles that will not be replaced and for which CERF contributions will not be made. The Fleet Services Supervisor, in consultation with the Department Head, shall recommend that an audit vehicle be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing a new vehicle. Consideration shall be given to the annual operating cost associated with maintaining the audit vehicle when deciding whether or not to continue using it. The Village Manager shall have the final say in determining whether or not an audit vehicle is assigned to a department.
11. From time to time, departments may be assigned previously used technology related equipment from within their department or another department in the Village. The Director of Information Technology, in consultation with the Department Head, shall recommend that such equipment be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing new equipment. Consideration shall be given to the annual operating cost of maintaining the used equipment when deciding whether or not to continue using it. The Village Manager shall have the final say in determining whether or not previously used technology is assigned to a department.;
12. The Finance Director shall have the final say in determining the funds available for each item in the CERF and for each department in the aggregate and shall be responsible for ensuring that these numbers tie to the general ledger;
13. Any requests for additions to the fleet or technology inventory will be carefully scrutinized by the Village Manager and Fleet Services Supervisor or Director of Information Technology. When the Village Manager finds it appropriate to add equipment or vehicles to the existing inventory, he shall recommend approval to the Village Board. A report on the replacement of vehicles and technology related items and the status of the CERF will be prepared on an annual basis and be presented to the Village Manager as part of the budgetary process.
14. The Village shall strive to contribute 100% of the annual required contribution to the Capital Equipment Replacement Fund to ensure that sufficient funds are available in the future to replace equipment without having to incur debt for this purpose. In no event, however, shall the contribution to the Capital Equipment Replacement Fund be less than 75% of the annual required contribution as calculated by the Director of Finance.

Adopted November 17, 2008. Amended by adding section 14 on 1/4/2016.

CAPITAL PROJECTS FUND POLICY

The Capital Projects Fund of the Village of Wheeling accounts for financial resources earmarked for the repair and construction of roads, sidewalks, streetlights, bridges, dams, buildings, equipment, and other types of fixed assets, with the exception of vehicles or equipment financed through the Capital Equipment Replacement Fund (CERF) or

the assets of an enterprise fund. To qualify as a capital project, the project must be used for the construction, reconstruction, repair or acquisition of fixed assets, or to extend the life of existing fixed assets.

The primary funding source for the Capital Projects Fund shall be the proceeds of the Village's use tax on gas and electric consumption. These funds shall be earmarked for the Capital Projects Fund and shall not be used for any other purpose. The Fund shall also account for other sources of revenue (e.g. grant funds, rental income, etc.) that are related to the acquisition or use of fixed assets.

Seventy-five percent (75%) of the estimated annual proceeds from the gas and electric utility tax shall be used to pay for current capital projects. If necessary, the remaining twenty-five (25%) shall be used for debt service purposes, for debt issued for Capital Projects Fund related projects.

Adopted March 4, 2013.

INVESTMENT POLICY

It is the policy of the Village of Wheeling (the Village) to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to state statutes governing the investment of public funds.

I. Scope

This investment policy applies to the investment activities of all funds of the Village of Wheeling except for the Police Pension Fund and the Firefighters' Pension Fund. The management and investment of the Police and Firefighters' Pension Funds is statutorily entrusted to the Board of Trustees of each respective fund. The financial assets of all other funds accounted for in the Village of Wheeling Comprehensive Annual Financial Report shall be administered in accordance with the provisions of this Policy. These funds include:

1. General Fund
2. Special Revenue Funds
3. Debt Service Funds
4. Capital Projects Funds
5. Enterprise Funds
6. Trust and Agency Funds
7. Any new fund created, unless specifically exempted

Any monies received for the Police Pension Fund or the Firefighters' Pension Fund shall be administered in accordance with the approved investment policy for each fund. In the absence of a specific policy, monies received and/or securities held by the Village on behalf of these funds shall be administered in accordance with the provisions of this Policy.

II. Objective

The primary objectives, in priority order, of the Village's investment activities shall be:

1. Legality

Conformance with federal, state and other legal requirements.

2. Safety

Safety of principal is the foremost objective of the investment program. Investments of the Village shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The Village will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk

The Village will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.

3. **Liquidity**

The Village's investment portfolio will remain sufficiently liquid to enable the Village to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. A portion of the portfolio also may be placed in money market funds or government investment pools that offer same-day liquidity for short-term funds.

4. **Yield**

The Village's investment portfolio shall be designed with the objective of attaining the maximum rate of return throughout budgetary and economic cycles, commensurate with the Village's investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

The portfolio shall be reviewed periodically as to its effectiveness in meeting the village's needs for safety, liquidity, rate of return, diversification and its general performance.

III. **Standards of Care**

1. **Prudence**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

2. Public Trust

In managing its investment portfolio, investment officials shall avoid any transaction that might impair public confidence in the Village. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

3. Delegation of Authority

Management responsibility for the investment program of the Village of Wheeling is hereby delegated to the Director of Finance and Administrative Services (the Director) as Treasurer of the Village. The Director shall establish procedures for the operation of the investment program, consistent with this investment policy, and subject to the approval of the Village Manager. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person shall engage in an investment transaction except as provided under the terms of this investment policy and procedures established by the Director. The Director shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinate employees.

4. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Village Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Village, particularly with regard to the time of purchases and sales.

IV. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

a. Broker/Dealers

The Director will maintain a list of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Illinois. All broker/dealers who desire to become qualified bidders for investment transactions must supply the Director with audited financial statements. A current audited financial statement is required to be on file for each broker/dealer in which the village invests.

b. Financial Institutions

It shall be the policy of the Village to select financial institutions based on the following:

1. Security

Investments shall only be made in banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.

2. Size

The Village shall not select as depository, any financial institution in which the Village funds on deposit exceed 50% of the institution's capital stock and surplus or net worth as defined by the Federal Deposit Insurance Corporation.

3. Statement of Condition

Any bank, savings bank, or savings and loan association, receiving public funds, shall furnish the village with copies of the last two sworn statements of resources and liabilities that they are required to furnish to the Federal Deposit Insurance Corporation, Commissioner of Banks and Trust Companies, Commissioner of Savings, or to the Comptroller of the Currency.

Once selected as a depository, a financial institution shall furnish all statements of resources and liabilities of which it is required to furnish to its specific regulating agency.

2. Internal Controls

The Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

Accordingly, the Director shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investments and wire transfers

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to release of the funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts and a written custodial agreement.

Authorized and Suitable Investments

1. Investment Types

The Village of Wheeling may invest public funds in any type of security allowed by the State of Illinois as specified in Illinois Compiled Statutes 30 ILCS 235/2, as it currently exists or from time to time is amended. A copy of the statute is attached as Addendum A. Public funds are defined as current operating funds, special funds, interest and sinking funds, and funds of any kind or character belonging to or in the custody of any public agency.

A summary of authorized investments is as follows:

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America or its agencies. Agencies include: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm

Credit Act of 1971 and Acts amendatory thereto; (b) the federal home loan banks and the federal home loan mortgage corporation; and (c) and any other agency created by Act of Congress.

3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois banking Act.
4. Short term obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500,000,000 if (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations and (c) no more than one-third of the public agency's funds may be invested in short term obligations of corporations.
5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs 1 and 2 of this section and to agreements to repurchase such obligations.
6. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district. The bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
7. Banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.
8. Short term discount obligations of the Federal National Mortgage Association.
9. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the United States provided the principal office of any such credit union is located within the State of Illinois. Investments may be made only in credit unions which are insured by applicable law.
10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. Any public agency may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest, or advise, regarding the investment of any public funds.
11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the Regulations issued thereunder. The government securities, unless registered or inscribed in the name of the public agency, shall be purchased through banks or trust companies authorized to do business in the State of Illinois. Repurchase agreements not subject to the provisions of the Act which meet the requirements included in Illinois Compiled Statutes 30 ILCS 235/2 subsection (h).

2. Collateralization

Collateralization will be required for deposits which exceed FDIC insurance limits and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of the public funds secured. The ratio of the market value of the collateral to the amount of funds secured shall be reviewed quarterly and additional collateral requested when the ratio declines below the level required.

The Village chooses to limit collateral to the following:

- a. United States Government Securities
- b. Obligations of Federal Agencies
- c. Obligations of the Village of Wheeling

The Village shall not accept mortgage-backed securities of and obligations offered by other states and governmental units as collateral.

Collateral will always be held by an independent third party with whom the village has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the Village and retained. Custodial agreements shall preclude the release of the collateral without the authorization of the Village, but shall permit collateral substitution consistent with the requirements in this section.

Investment Parameters

1. Diversification

The investments shall be diversified by:

- limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- continuously investing a portion of the portfolio in readily available funds such as The Illinois Funds.

2. Investment Maturities

To the extent possible, the Village will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three (3) years from the date of purchase. Any investment purchase with a maturity longer than three (3) years must be specifically pre-authorized by the Director of Finance and Administrative Services.

Reporting

1. Methods

The Director shall submit an investment report monthly to the Village Manager. The report shall provide a listing of all investments held at the end of the month and include the following information:

- Purchase date
- Maturity date
- Interest rate or yield

This report shall be submitted to the Board of Trustees annually or at any other such time as requested.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within the policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance will be compared to benchmarks with similar maturity, liquidity and credit quality as the portfolio.

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed.

Investment Policy Adoption

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

The Village's investment policy shall be adopted by resolution of Village of Wheeling President and Board of Trustees. The policy shall be reviewed annually by the Director of Finance and Administrative Services and any modifications made thereto must be approved by the Village President and Board of Trustees.

Adopted May 17, 1999.

FUND BALANCE POLICY

The purpose of this policy is to establish guidelines by which the Village will classify fund balance in its financial reports in order to comply with Government Accounting Standards Board Statement #54.

Fund balance shall be classified in accordance with governmental accounting standards as promulgated by the Government Accounting Standards Board (GASB), and shall be defined as the gross difference between governmental fund assets and liabilities reflected on the balance sheet. The governmental funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund.

Fund balance shall be classified in one of five (5) ways, as described in GASB Statement #54. The five (5) classifications are defined as follows:

1. **Non-Spendable Fund Balance:** That portion of a governmental fund's fund balance that cannot be spent or is legally earmarked for a specific use. Examples include inventories, prepaid items and land held for resale.
2. **Restricted Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the provider, such as grantors, bond holders and higher levels of government through enabling legislation. Examples include Motor Fuel Tax funds that per State Statute must be spent on highways and streets, Emergency Telephone System funds restricted for public safety purposes, Tax Increment Financing funds restricted for economic development purposes, and Debt Service funds restricted for debt service expenditures, and Capital Projects funds restricted for capital projects.
3. **Committed Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the Village Board itself, using its highest level of decision making authority. Committed fund balance cannot be used for any other purpose, unless the Village Board itself removes the constraint. Examples include funds committed by the Village Board for the construction of a new Village Hall building.

4. Assigned Fund Balance: That portion of a governmental fund's fund balance that is spendable or available for appropriation, but has been tentatively earmarked for some specific purpose by the Village Board or by the Village Manager. An example is the funds held by the Illinois Personnel Benefit Cooperative (IPBC) for health insurance benefit purposes.
5. Unassigned Fund Balance: That portion of a governmental fund's fund balance that is available for any legal purpose. The unassigned fund balance shall be defined as the difference between the total fund balance, and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance. Positive unassigned fund balance can only occur in the General Fund.

It shall be the Village's policy to spend the most restricted dollars before less restricted dollars in the following order:

1. Non-spendable (if funds become spendable)
2. Restricted
3. Committed
4. Assigned
5. Unassigned.

The Village Manager shall have the authority to assign fund balance as he or she deems appropriate.

Adopted September 26, 2011.

FUND RESERVES POLICIES

Fund reserve policies are established to avoid cash flow interruptions, generate investment income, and reduce the need for borrowing. The following levels are the minimums necessary to accomplish these objectives.

1. The General Fund's unassigned fund balance shall equal at least 25% of the Fund's annual operating expenditures.
2. The Emergency Telephone System's restricted fund balance shall equal at least 15% of the Fund's annual operating expenditures.
3. The net assets of the Liability Insurance Fund shall be maintained at a minimum of two (2) years of estimated annual claim losses.
4. The cash & investments balance in the Water and Sewer Fund shall equal at least 25% of the Fund's annual operating expenditures. The balance may be higher than 25% to pay for anticipated capital expenditures in the Fund.

Revised September 26, 2011.

GENERAL FUND SURPLUS POLICY

At the end of each fiscal year, the Director of Finance shall report the Village's audited year-end fiscal results to the Village Board. A surplus shall be determined to exist when revenues and other financing sources exceed expenditures and other financing uses. Any fiscal year-end surplus that results in the General Fund fund balance exceeding the level required by the Fund Reserves Policy shall be available for allocation to other Funds of the Village.

When the Director of Finance has determined that a surplus existed in the General Fund at year end, the Village Manager shall recommend and the Village Board shall consider contributing some or all of the surplus funds to the pension funds, Capital Equipment Replacement Fund or Other Postemployment Benefits Fund (if one has been established) to reduce the Village's long-term unfunded liabilities. The Village Manager's recommendation shall be based on the advice of the Director of Finance who shall take into consideration the funded status of each Fund and what is in the long-term interest of the Village of Wheeling.

Adopted 1/4/2016.

REVENUE POLICIES

A diversified revenue base shall be maintained to prevent revenue shortfalls due to a single revenue source.

Revenue projections shall be prepared and presented to the Board annually. All such forecasts shall be conservative.

All revenue sources shall be closely examined during the budget process to ensure that revenue trends are kept current.

Every effort shall be made to minimize year-to-year fluctuations in the property tax levy.

Regular reports of revenue status will be prepared and presented to the Board.

All Village funds shall be invested in accordance with the approved investment policy.

User fees shall be reviewed annually to insure that the costs of services are charged to users where appropriate.

Enterprise fund fees shall be based on the cost of providing the services, providing for debt service, and maintaining the capital structure of the systems.

OPERATING POLICIES

- Current expenditures will not exceed current revenues.
- Regular reports comparing actual expenditures to budgeted expenditures will be prepared and distributed to the Board and management.
- The Village will maintain a competitive pay and benefit structure for its employees.
- The annual financial report and annual budget will be submitted to the Government Finance Officers Association for the purposes of obtaining the awards presented in each category.

CAPITAL BUDGET POLICIES

- The Village will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
- The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs.
- All assets with an initial cost of greater than \$10,000 and a life expectancy greater than one year shall be incorporated into the Capital Equipment Replacement Fund and schedule, to provide for the orderly replacement of these items while minimizing the annual fluctuations in expenditures from the operating funds.

FIXED ASSET POLICY

The Village shall establish and maintain fixed asset records to comply with governmental financial reporting standards, to provide a basis for determining appropriate insurable values, and to establish responsibility for property control.

Fixed assets shall include land, infrastructure, buildings, machinery, equipment, and vehicles with a life expectancy of more than one year, subject to the capitalization threshold below.

Infrastructure shall include roads (including curbs and gutters), bridges, water and sewer mains, pumping stations, lift stations, traffic lights, streetlights, sidewalks, bike paths, etc. These projects shall be accounted for separately in the Infrastructure cost center within the Capital Projects Fund (unless required to be accounted for in another fund - e.g. Water & Sewer Capital, TIF, Motor Fuel Tax, etc.).

All other capital projects, including brick pavers, fences, entrance signs, tree planting, burial of electrical lines, streetscape improvements (done for aesthetic reasons), fountains, parks, buildings, building improvements, equipment and land are not considered infrastructure and shall be accounted for separately in the Non-Infrastructure cost center within the Capital Projects Fund (unless required to be accounted for in another fund - e.g. Water & Sewer Capital, TIF, Motor Fuel Tax, etc.).

Road projects shall be capitalized when the cost exceeds the capitalization threshold and the work materially extends the life of the street. All expenditures related to an infrastructure project will also be capitalized (engineering, legal services, etc.). All other street projects (e.g. surface treatment, patching, etc.) are considered maintenance and are not capitalized.

Water and sewer improvements will be capitalized when the project constructs additional infrastructure or replaces infrastructure and meets the capitalization threshold below. Repairs of water and sewer assets will only be capitalized when they materially extend the life of the original asset, and meet the capitalization threshold below.

The capitalization threshold or minimum value of an asset at the time of acquisition is established at \$10,000 on a per unit basis for machinery, equipment and vehicles, \$50,000 for buildings and improvements, and \$100,000 for land and infrastructure.

Responsibility for control of assets rests with the operating department wherein the asset is located. The Director of Finance shall ensure that control over fixed assets is maintained by establishing a fixed asset inventory that is updated annually and documents all additions and deletions to the fixed asset records. Operating departments shall report the disposal or relocation of a fixed asset promptly to the Director of Finance or his designee. Assets acquired during the year shall be recorded as an expenditure against the appropriate capital expenditure account, which shall be used for financial reporting purposes.

Assets shall be recorded in the fixed asset inventory by using an appropriate description and by recording serial numbers where applicable. Tagging of assets will not be required.

Assets, which do not meet the definition of "fixed assets" under this policy, but in the aggregate account for a substantial asset group, shall not be capitalized for financial accounting purposes. Rather, the responsible operating department shall maintain control of these assets using a system suitable for doing so. Examples of asset groups (and the department responsible for them) which shall be inventoried and maintained separately from the Village's fixed asset inventory include computers and related equipment (MIS Department), guns (Police), vehicles (Fleet Services) and any other asset group identified by the Director of Finance.

All assets will be depreciated using the straight-line method of depreciation over the useful life of the asset. The Director of Finance will assign useful lives to each asset according to the guidelines below.

Type of Asset	Useful Life
Buildings	30-50 Years
Vehicles and Equipment	5-30 Years
Land	Not Depreciated
Land Improvements	10-20 Years
Street Improvements (Residential)	17 Years (Surface), 50 Years (Base)
Street Improvements (Industrial)	12 Years (Surface), 40 Years (Base)
Water & Sewer Infrastructure	20-50 Years
Other Infrastructure	20-50 Years

Adopted June 6, 2002

STORMWATER FUND POLICY:

The Village's stormwater management system exists to protect the health, safety, and welfare of Wheeling residents from damage to property and local waterways caused by stormwater runoff. Funds necessary to maintain and improve the stormwater system shall be collected from a stormwater utility fee, the proceeds of which shall be used to pay for the cost of maintaining and improving the stormwater management system. Revenue from the stormwater utility fee shall be allocated to the Stormwater Fund and shall not be used for any other purpose.

Seventy-five percent (75%) of the estimated annual proceeds from the stormwater utility fee shall be used to pay for capital projects or to make debt service payments on debt issued for stormwater projects. The remaining twenty-five (25%) shall be used to pay for costs associated with the ongoing maintenance of the stormwater management system.

Adopted 1/4/2016.

FUND STRUCTURE

The financial activities of a governmental unit are carried out through the use of fund accounting. Fund accounting simply means that each separate activity of a government has its own set of records (a fund) that is used to account for these activities. Examples include the Capital Projects Fund, and the Water and Sewer Operating Fund.

Governmental Funds

Governmental funds are used to account for governmental activities carried on by the Village. Such activities are usually provided only by a government such as police and fire protection, street maintenance, building inspection, and improvements to the infrastructure of the Village.

The General Fund is the major operating fund of the Village and is used to track the majority of Village activities such as police and fire protection, planning, engineering, and administration.

Special Revenue Funds are used to track the activities of revenue that is restricted to a specific purpose. The Village of Wheeling has four special revenue funds: Motor Fuel Tax, Emergency Telephone System, Foreign Fire Insurance and Grant. Each of these funds provides a unique service or activity and is funded through taxes and/or user charges that are legally limited to being spent only for the purpose of that fund.

Capital Projects Funds account for the financial resources and expenses of constructing or acquiring major capital facilities or equipment. The Village of Wheeling has eight capital project funds: the Capital Projects Fund, Capital Equipment Replacement Fund, Crossroads Redevelopment TIF Fund, South Milwaukee Avenue TIF Fund, Town Center II TIF Fund, Southeast II TIF Fund, North Milwaukee/Lake Cook Road TIF Fund and Stormwater Fund.

Debt Service Funds accumulate resources for payment of general long-term debt principal and interest. The Village has seven outstanding general obligation bonds: Series 2007, 2008, 2009, 2011, 2012A, 2012B and 2016. Only the 2007, 2008 and 2009 bond issues have debt service funds set up to manage the property taxes levied for the purpose of making those debt service payments. Since there is no property tax levy related to the other bonds, the debt service payments are made out of the funds (e.g. Water/Sewer, Capital Projects or one of the TIF Funds) responsible for those payments.

Proprietary Funds

Proprietary funds are used to track those activities of the Village that are carried out in a fashion similar to private enterprise or that may also be carried out by private firms.

Enterprise Funds account for activities financed and operated in a fashion similar to private business enterprises. These funds charge users based on the cost of supplying services in much the same fashion private enterprises charge for the cost of making or delivering their products and services. The Village has two enterprise funds: The Water & Sewer Fund and the Airport Fund. The Water & Sewer Fund tracks activity intended to ensure safe water to the citizens of the Village and is responsible for transport of sanitary waste generated by the citizens to the regional waste treatment facilities. The Chicago Executive Airport is a joint enterprise activity of the Village and the City of Prospect Heights. As such, its budget and operating results are reported separately as an intergovernmental cooperative.

Fiduciary Funds

Fiduciary funds are used to track the trustee activities of the Village. Trustee activities are those activities where the Village holds the assets in trust.

Pension Trust Funds are used to account for the accumulation of resources used to pay pension benefits. The Village has two Pension Trust Funds: the Police Pension and Firefighter's Pension.

Agency Funds are used to account for assets held by the Village as agent for individuals, private organizations, other governments or other funds. The Village has no agency funds.

BUDGET INFORMATION

Statutory Authority

The Wheeling Municipal Code (Chapter 2.21.060) requires that the Village Manager direct the preparation of the annual budget. In order to comply with the provisions of the State of Illinois Statutes (65 ILCS 5/8-2-9.1 et. seq.) under which the Village operates with regard to budget preparation and adoption, the budget must be approved by the elected officials before the beginning of the fiscal year for which the budget applies. In accordance with the same statutes, the budget serves as the annual appropriations ordinance.

State law stipulates that the proposed budget be readily available for public inspection at least ten days prior to its adoption. The President and Board of Trustees are required to conduct a public hearing on the contemplated budget not less than one week after publication of the availability of the budget proposal and prior to its approval.

Basis of Budgeting and Accounting

The Village prepares the budgets for all funds using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to fund liabilities of the current period. Expenditures are recorded when the liability is incurred. Exceptions include un-matured principal and interest on general long-term debt, which is recognized when due. The Village does not budget for liabilities related to the accrual basis of accounting, such as depreciation expense or compensated absences.

The basis of budgeting differs from the basis of accounting primarily with respect to the Village's enterprise fund. The enterprise fund (Water and Sewer) is converted from the modified accrual basis of accounting to the accrual basis at year-end for financial statement purposes. Under the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred. The conversion at year-end to the accrual basis of accounting involves accruing interest expense and compensated absences, recognizing depreciation expense, and adjusting capital outlay and debt service.

Process Required to Amend the Village Budget

Pursuant to village ordinance the budget may be amended in the following manner:

- Board approval of budget amendments is necessary only when expenditures exceed the approved budget at the fund level. The village manager or his designee has the authority to delete, add, change or create line item accounts and other subclasses within divisions or departments and divisions and departments themselves, and to transfer previously budgeted amounts between line item accounts, divisions and departments within the same fund. In no case shall the approved budget be increased or decreased without Board approval.
- By a vote of two-thirds of the members of the Board, the annual budget may be revised by deleting, adding to, or changing line item accounts within divisions or departments and divisions and departments themselves.
- No amendment may be made to the budget in any case unless funds are available for the change.

Budget Procedure

The budget process is described in more detail along with the relevant dates in the Budget Calendar.

Capital Improvement Program

A separate five-year capital improvement program is also reviewed and approved by the Village Board. Projects, which are applicable to this year's budget, are contained in the appropriate fund/function and are cross-referenced to the CIP by assignment of project numbers.

Strategic Plan

The Village Board approved a strategic plan in early 2015. The objectives identified in the plan (see the Letter of Transmittal for a summary) are the source of many of each department's annual goals. The Village Manager is responsible for updating the Village Board throughout the year on the progress made towards achieving the objectives and does so through the use of project tracking software which was specifically designed for this purpose.

BUDGET CALENDAR - FISCAL YEAR 2017

<u>DATE</u>	<u>ACTIVITY</u>
Wednesday, June 1, 2016	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
Friday, July 29, 2016	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 12, 2016	Target and Expanded level requests due to Finance Department.
September 6 - 9, 2016	Budget review meetings with departments & Village Manager.
Wednesday, September 14, 2016	CIP review meeting with Village Manager.
Friday, September 16, 2016	Village Manager finalizes budget recommendations for Board.
Friday, October 21, 2016	Send proposed budget and CIP to Board.
Saturday, November 12, 2016	Budget Workshop Meeting
Monday, November 21, 2016	CIP Discussion
Friday, November 25, 2016	Public notice published (at least seven days before public hearing as required by law) in the newspaper concerning date of budget public hearing & availability of draft budget (at least 10 days before public hearing and approval) for public review
Monday, December 5, 2016	Public Hearing
Monday, December 19, 2016	Board approval of FY 2017 Annual Budget & CIP.
Friday, December 23, 2016	Post new compensation spreadsheet on Village website (within 6 days of budget approval).



TO: Village President, Village Clerk & Board of Trustees

FROM: Jon Sfondilis, Village Manager
Michael Mondschain, Director of Finance

DATE: December 19, 2016

RE: Letter of Transmittal – 2017 Budget

We are pleased to present to you the Fiscal Year 2017 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year, and maintains the Village's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the Village Code, and generally accepted accounting principles.

STRATEGIC PLAN

The Fiscal Year 2017 budget is based upon the Village Board's direction as set forth in the following Mission and Vision Statements:

"The mission of the Village of Wheeling is to provide public services that support the evolving needs of, and improve the overall safety, health and welfare of, our residents and businesses."

"The Village of Wheeling is a community where individuals and families want to live and businesses are encouraged to succeed. Core services provided by the Village of Wheeling support residents and help businesses to maximize their potential."

The Village of Wheeling's foremost commitment is to serve its residents and businesses. In order to meet that commitment, the Village's elected officials and staff engaged in a lengthy strategic planning process in early 2015 that established short- and long-term objectives for the community. This process created a framework for organizing the efforts of the Board and staff on behalf of the community, both in terms of how services are provided to residents and businesses and how growth is managed. A summary of Wheeling's Strategic Plan, which includes the objectives that are the source of many of the goals referenced in each department's budget, follows this letter.

BUDGET PROCESS

The budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the Village. Details of the budget can be found in the pages immediately following this budget message.

The annual budget is prepared under the direction of the Village Manager. Each department director formulates that segment of the budget related to his or her department, presents it to the Village Manager and Finance Director, and then makes revisions as necessary. After revenue and expenditure estimates are finalized, the proposed budget is given to the Village President and Board of Trustees for review and comment. If necessary,

further revisions are made. Finally, the recommended budget is offered for public comment and subsequent adoption by the Village President and Board of Trustees.

The Village's budget was prepared using a "target-based" approach. There are three main reasons for using this process: first, to identify and eliminate unnecessary or duplicative costs in the budget; second, to provide elected officials with a variety of program and service options; and third, to consciously reevaluate the benefits of funding particular service requests.

The target-based budget has two primary components: 1) a "Target Level" budget which finances a basic level of municipal services; and 2) an unspecified number of incremental expenditure requests called "Expanded Service Levels." Each service level is a separate and autonomous set of expenditures required to provide a particular service or to fund a particular program, project, or piece of equipment, and represents an additional level of service that a department can provide.

The following steps were employed in the development of the budget:

- 1) A Target Level expenditure base was established for all departments within the General Fund and the Water & Sewer Fund. The Target Level was defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff, or one-time capital outlays.
- 2) The department heads prepared additional service level requests (i.e. Expanded Level requests, commonly referred to as "pink sheets"). If expanded service levels or programs were approved by the Village Manager, those services and programs were added to the Target Level budget. Expanded Level requests not approved by the Village Manager are identified but were not added to the Target Level budget.
- 3) Department heads ranked Expanded Level requests in priority order.
- 4) Revenues for the General Fund and Water and Sewer Fund were estimated, and the budget was finalized by funding the service level requests that, in the Village Manager's opinion, were of the highest priority within our revenue constraints.
- 5) Additional budgets were prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

CHICAGO EXECUTIVE AIRPORT

The Village of Wheeling and the City of Prospect Heights own and operate Chicago Executive Airport, which is a joint venture of the two communities. The revenue required to support Airport functions is derived from property leases, an aircraft fuel flowage fee, federal grants, state grants, and interest income.

The annual fiscal year budget for Chicago Executive Airport is prepared by the Airport Manager and his staff, and then forwarded to the Board of Directors for review and recommendation. Final approval of the Airport's yearly budget rests with the President and Board of Trustees of the Village of Wheeling and the Mayor and Council of the City of Prospect Heights.

GENERAL FUND

FY 2016 – ESTIMATED RESULTS

The FY 2016 budget as presented to the Board in October of 2015 was balanced for the first time since FY 2007. The Village was able to finally balance the budget after several years of expenditure reductions and increases in revenue necessary to continue to provide core services to residents and businesses. The decisions made by the Village Board to avoid deficit budgeting and the accompanying drawdown on reserves were difficult, but the

Village is in a much stronger position than would otherwise have been the case, and the bond rating agencies recently recognized that fact by affirming the Village’s AA+ and AA ratings.

As noted, the FY 2016 budget as approved was balanced; however, as of today’s date, we estimate the Village will end the year with a surplus of approximately \$520,000. As a result, we expect the fund balance in the General Fund will increase to \$14,981,000 at the end of FY 2016, representing 38.3% of annual operating expenditures.

A surplus of \$520,000 is a remarkable development for the Village, especially when one considers that the Village was able to fully fund the Capital Projects Fund (including the street improvement program), the Capital Equipment Replacement Fund, and the Liability Insurance Fund. In prior years, the Village “borrowed” from those funds in order to reduce the size of the projected General Fund deficit, which left less money for important infrastructure and equipment needs and to pay liability claims. Reversing that trend and balancing the budget allows the Village to devote the resources necessary to meet these other critical needs.

It’s important to note that the reason we expect a surplus this year is that sales tax revenue is anticipated to be \$480,577 (4.89%) higher than budgeted, due to two large Use Tax transactions. The Village has benefited from these one-time transactions in the past, but they are unpredictable and cannot be relied on as a continuing source of revenue. If not for those transactions, we would be anticipating a budget that is closer to balanced rather than a surplus budget.

More important than any one-year result is the long-term trend, and that continues to be the most significant concern for staff going forward. The Village has addressed the structural deficit problem of the last several years, which was caused by a fundamental imbalance between revenues and expenditures rather than by short-term factors. That was a significant accomplishment that took many years to achieve; consequently, we urge the Board to avoid creating a new structural problem by adding costly new programs and services or by neglecting to increase revenue in a way that is essential to offset the regular, predictable increases associated with rising personnel costs. Balancing the budget without relying on other funds to plug the revenue and expenditure gap has always been our goal, and we have finally achieved it.

As will be discussed in more detail later, we are pleased to report to the community that the FY 2017 General Fund budget is again balanced, without the need to use funds intended for other purposes or to issue debt to pay for capital expenditures.

BUDGET OVERVIEW – ALL FUNDS

The Fiscal Year 2017 annual budget totals \$79,105,806 excluding interfund transfers (see Attachment 1). Of this amount, \$29,468,923 is budgeted for personnel services (including salaries and pension benefits). An additional \$19,437,453 is budgeted for contractual services, which include items such as employee health insurance, liability and workers’ compensation insurance, and consulting services. Commodities total \$2,989,246, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products, and other operating supplies.

Principal and interest expenses for the Village’s outstanding debt are budgeted at \$6,103,061; of that amount, \$1,817,625 is supported by the Village’s property tax levy. The remaining debt service is paid by the Village’s Water and Sewer Fund and transfers from the Village’s capital and tax increment financing (TIF) funds. Finally, the budget includes \$12,117,836 for capital improvements and capital outlay, including street, water, and sewer system infrastructure work as well as equipment purchases and building improvements. The capital improvement and outlay categories represent 14.6% of the total budget, a significant investment in the Village’s infrastructure and capital equipment.

FY 2017 BUDGET – GENERAL FUND

Dating back to 2008, the Village has worked hard to find ways to reduce expenditures, work more efficiently, and implement new sources of revenue that reduce the property tax burden on residents and businesses. Since that

time, General Fund expenditures have risen by only 2.10% annually, despite the fact that wages, health insurance costs, and pension benefits have increased at rates higher than that. After years of struggling with deficit budgets, the Village has balanced the budget for the second consecutive year while continuing to provide core services to the community.

The FY 2017 budget reflects a small surplus of \$51,830 and provides full funding of core services, the Village's Capital Improvement Program (CIP), the Capital Equipment Replacement Fund (CERF), and the Liability Insurance Fund. Both the CIP and the CERF are funded without having to borrow money to pay for the Village's critical infrastructure and equipment needs, and the budget finally reverses the trend of drawing down on fund balance to bridge the gap between revenues and expenditures.

It's important to note what's included in the budget, so the community is aware of the policy decisions the Board has approved. To summarize, the balanced budget reflects the following:

1. The Village's financial policy that stipulates that no more than 25% of Capital Projects Fund revenue be used to pay for debt service expenses. The Board approved this policy in 2013 to reverse our reliance on using Capital Projects Fund revenue to pay for debt service expenses, which was done to reduce the projected General Fund deficits of the last few years. Those steps were necessary to avoid large property tax increases during the economic downturn, but left us in a position of underfunding our critical infrastructure needs. By earmarking only \$713,400 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate over \$2.1 million next year for street improvement and other critical infrastructure projects. More importantly, the Village is able to avoid issuing debt to pay for these projects because the Board made the decision many years ago to earmark this revenue for infrastructure purposes.
2. A \$1,789,523 transfer to the Capital Equipment Replacement Fund (CERF), reflecting the full costs of funding that program. For the second consecutive year, the Village is in a position to make the full contribution to the CERF. Since 1990, the CERF has benefited the Village by eliminating the need to borrow money for vehicles and equipment and ensuring that equipment will be replaced when necessary to address both operating and safety concerns. This year, staff reallocated the dollars earmarked for specific equipment in an attempt to "smooth" the contributions that have to be made to the Fund next year and in the future. Funds that were earmarked for equipment that will not be replaced for many years were reallocated to those that will be replaced sooner, with the result being a modest reduction in the required contribution in FY 2017.
3. Full funding of the Village's Liability Insurance Fund (through a transfer from the General Fund). The budget reflects the cost of fully funding this program again this year, which is necessary to ensure that the Village has funds on hand to pay for its general liability and workers' compensation losses. For the last two years, the Village has experienced better than average claim losses, and that has reduced the amount of money that must be transferred to the Liability Insurance Fund. In addition, the cost of insurance premiums will decrease slightly next year, another positive development for the Village.
4. An increase in the property tax levy next year of \$700,000. Property tax is one of the largest sources of revenue to the Village's General Fund. As previously discussed, the Board and staff have taken significant measures over several years to reduce expenditures and avoid substantial tax increases, and those efforts have been largely successful. In fact, in two of the last nine years the Village did not increase its levy in order to provide tax relief to residents and businesses. However, there are limits to what the Village can do to reduce costs while continuing to provide core services, the cost of which increases each year in a predictable way. A property tax increase is necessary so the Village can balance the budget in FY 2017 and in future years as well.

As we have in the past, we recommend that the Board continue down the path to financial stability by increasing the Village's property tax levy incrementally each year. The Village's other major sources of revenue (e.g. sales tax,

income tax, etc.) have not historically kept pace with the increasing cost of providing core services. That creates a gap each year that can only be closed by the property tax levy. By committing to annual incremental increases, the Village will be able to balance the budget and avoid the need for substantial property tax increases in the future.

FY 2017 BUDGET – REVENUE ASSUMPTIONS

The FY 2017 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$40,063,583, representing an increase of \$654,199 (1.66%) compared to FY 2016 estimated receipts. The increase in anticipated revenue for next year is primarily due to an increase in property taxes of \$583,595 representing the portion of the total tax levy that is allocated to the General Fund. If we exclude the property tax increase, General Fund revenue is expected to increase by \$70,604 (0.18%), illustrating the point that the Village cannot avoid tax levy increases by relying on other revenue sources to make up the gap between revenues and expenditures. The increase in General Fund revenue is also lower than expected because the Village received \$278,000 of one-time-only use tax revenue in FY 2016, and staff is expecting only modest increases in sales and income tax revenue next year. We describe our projections for these other sources of revenue in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 25.85% of total General Fund revenue and reflects Wheeling’s one percentage point (1.0%) share of the State sales tax rate and our one percentage point (1.0%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village’s operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

Sales and Income Tax receipts are highly susceptible to changes in the economy and can fluctuate significantly from year to year. We anticipate receiving \$248,108 (2.45%) more in sales tax revenue in FY 2017 than we are projecting to receive this year (i.e. FY 2016) which is based on the following factors: First, the Village received one substantial use tax payment totaling \$277,698 this year that we do not expect to reoccur. Excluding the use tax transaction, this year’s sales tax receipts are up only \$30,984 (.44%) through the first nine (9) months of the fiscal year as compared to the same period in FY 2015. Second, we anticipate receiving \$171,900 in new sales tax revenue next year when two new restaurants and one liquor store open in Wheeling.

Given these factors, we believe this is a realistic approach to estimating next year’s receipts. Since sales tax is the largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts often mean the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts and changes in trends.

Property Tax – The property tax levy – excluding that which is related to the Police and Fire Pension Funds - is the second-largest source of revenue for the Village’s General Fund, comprising 22.02% of all receipts. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. It’s important to note that any new project built within a TIF District does not produce property tax revenue for the Village’s General Fund until the district expires (typically in 23 years).

The FY 2017 budget reflects a \$700,000 increase in the total tax levy (i.e. including the individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund) which will balance the budget while fully funding core services and the Village’s capital improvement program. Without a property tax increase, the budget would have reflected a deficit next year of over -\$648,000 absent substantial reductions in expenditures. It would also make the Village vulnerable to large deficits in the future if the State of Illinois were to impose a property tax freeze as part of its budget negotiations.

Governor Bruce Rauner has made a property tax freeze a key component of his turnaround agenda. The latest version of this proposal would result in a tax freeze for all units of local government, including home-rule units like the Village of Wheeling. That proposal creates a greater need for the Village to balance its budget each year because if the tax freeze becomes a reality, the Village may find itself drawing down on its reserves to levels below the 25% required by its fund balance policy. That in turn could lead to a bond rating downgrade which would make it more expensive for the Village to borrow money.

The levy increase will maintain the fund balance in the General Fund at approximately 37.6% of annual operating expenditures. An additional benefit of balancing the budget now is that it will make it easier for the Village to balance the budget in the future, assuming the Board commits to incremental increases in the tax levy which are necessary each year to avoid budget deficits, the resulting drawdown on fund balance, and the prospect of even larger tax levy increases in future fiscal years.

State Income Tax – State Income Tax is the third-largest source (9.25%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois on behalf of the Village. The 2017 budget for income tax revenue is \$3,710,840, which is \$54,840 (1.50%) more than we expect the Village will receive this year. Our projections are based on an analysis of historical receipts—including the fact that income tax receipts are down - 8.08% (compared to FY 2015) through the first 9 months of this fiscal year—and our expectation that the economy will improve moderately next year.

The Village receives a share of income tax from the State of Illinois, which distributes it to municipalities through its Local Government Distributive Fund (LGDF). The LGDF is another source of revenue that has received much attention over the years as the State of Illinois has dealt with its own budget problems; at various times, legislators and the Governor have proposed cutting the distribution to municipalities to help plug gaps in the State’s budget.

More than most other sources of revenue, state income tax is affected by changes in the economy. As such, staff will continue to monitor our receipts closely to avoid problems resulting from a drop in revenue.

Telecommunications Tax – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied a tax, and since then has remitted it to us on a monthly basis. The Village’s 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$1,172,180 next year, reflecting a decrease of -\$74,820 (-6.00%) compared to estimated 2016 receipts.

Our projected decrease for FY 2017 reflects the reality that this source of revenue has been consistently declining over the last several years. This is due primarily to the fact that many people have eliminated their landlines in favor of cell phones, and many types of telecommunications services (e.g. emailing, texting, “FaceTiming,” etc.) are exempt from the tax. In fact, our projection for next year is nearly \$909,000 (or 44%) less than what the Village received from this source of revenue in FY 2007. We will continue to monitor this source of revenue closely, but expect this trend to continue.

Food & Beverage Tax – The Village’s 1% tax on food & beverages applies to all restaurants that provide seating for their customers. (It does not apply to carry-out-only businesses.) Our budget for FY 2017 is \$964,980, or \$40,980 (4.44%) more than FY 2016 estimated receipts, reflecting our expectation of a 2.00% increase to the base, and an estimate of the revenue that will be generated by new restaurants that will open in the coming months.

Hotel/Motel Tax – The Village Board approved a 5% hotel/motel tax on April 22, 2002, and increased the tax to 6% on February 1, 2010. Prior to the opening of the Westin Hotel in late 2006, the hotel/motel tax resulted in approximately \$50,000 in revenue annually. For FY 2017, we have estimated receipts of \$1,055,700, which reflects an increase of \$20,700 (2.00%) over FY 2016 estimated receipts. Again, our projection reflects our belief that the gains we’ve seen this year in the hotel/motel industry will continue next year.

Des Plaines Dispatching Agreement – In 2015, the Village began receiving revenue from the City of Des Plaines, which represents the cost of providing emergency 911 dispatching services to their residents and businesses. The General Fund’s share of that revenue for FY 2017 is \$1,691,459 (with the rest being allocated to the 911 and Capital Equipment Replacement Funds) and is partially offset by expenditures reflecting the cost of providing this added level of service. The dispatching agreement is an important example of how the Village is operating more efficiently than in the past by reducing our own cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

Interest Income – Interest income for FY 2017 is estimated at \$146,598, which is based on the amount of money we have in General Fund reserves and current interest rates. Investment income has remained low over the years as interest rates on short-term (defined as a maturity of 5 years or less) investments have stayed low. For example, five (5) year negotiable certificates of deposit are now yielding only 2.00%.

The Village invests its idle funds in negotiable Certificates of Deposit and government agency debt. We also receive interest income as a result of our contract with our bank, which pays us a rate equal to the 30-day London Interbank Offered Rate (LIBOR) plus 20 basis points.

EXPENDITURE ASSUMPTIONS

General Fund – FY 2017 expenditures in the General Fund reflect general operations of the Village and total \$40,011,753, including interfund transfers. This represents an increase of \$1,175,456 (3.03%) compared with the FY 2016 approved budget.

It's important to note that personnel costs represent 77.79% of the FY 2017 General Fund budget. Personnel costs are expected to increase by \$849,000 next year, which is 3.23% higher than the current fiscal year. The 3.23% increase reflects higher costs attributable to increases in wages and health insurance and pension costs. Furthermore, the difference between the expected increase in personnel costs (i.e. 3.23%) and the expected increase in sales and income tax revenue (i.e. 2.45% and 1.50% respectively) is the primary explanation as to why an increase in property tax revenue—absent significant expenditure reductions—is necessary to balance the budget.

As mentioned earlier, General Fund revenue is projected at \$40,063,583. The budget is balanced in part by continuing the following budgetary practices which reduced the gap between revenues and expenditures:

- Reducing the budget for salaries and benefits by one percent (\$253,553) across the board. History has shown that, due to vacancies, departments seldom spend the full amount of salary and benefits that are budgeted.
- Budgeting the cost (\$277,905) of engineers engaged in capital improvement planning in the Capital Projects and Water and Sewer Funds rather than the General Fund.

The total savings to the General Fund attributable to these recommendations is \$531,458.

Between Fiscal Years 2009 and 2015, the Village relied on revenue earmarked for infrastructure, equipment, and liability insurance purposes to reduce projected General Fund budget deficits. Beginning last fiscal year, the Village reversed that trend by balancing the General Fund budget and fully funding all of the programs mentioned. The FY 2017 budget continues that positive trend.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2017 is based on selling 1.195 billion gallons of water, with a 3.03% increase in water and sewer rates effective for water sold beginning January 1, 2017. The increase in rates is necessary to continue to pay for the Board's proactive water and sewer main replacement program, which was adopted as part of the Water and Sewer Rate Study recommendations.

After several years of declining water sales, the number of gallons the Village sells each year has leveled off at the 1.2 billion gallon level. The economy, energy-saving appliances, and a tendency to conserve water when rates increase are contributing factors that impact water sales.

As the only source of revenue to the Fund, there is little the Village can do other than raise rates to offset rising costs and ensure that we have enough revenue to operate and repair the water and sewer system. The increase for FY 2017 will allow the Village to maintain a fund balance reserve through FY 2021 that is consistent with our policy while providing funding for the Village’s CIP projects.

On a positive note, we are anticipating an increase in the sale of water in the next few years resulting from new development in Wheeling. New residents and businesses should translate to higher water sales and help reduce the need for large rate increases.

Anticipated revenues next year are \$9,356,680, which is \$1,256,227 less than budgeted expenditures. Expenditures in this fund tend to fluctuate significantly from one year to the next due to scheduled capital projects; therefore large surpluses or deficits from year to year are not unusual or cause for concern.

A history of water and sewer rate increases for the last 9 years is shown below. All numbers are per 1,000 gallons of water sold. The 2017 increase reflects the beginning of a five-year period during which the Village will see no increase in the cost of water purchased from the Northwest Water Commission. The cost of water will remain flat as a result of the Commission’s decision to sell water to the City of Des Plaines.

FY	Water Rate	Sewer Rate	Total	% Increase
Jan 2017	\$6.00	\$1.48	\$7.48	3.03%
Jan 2016	\$5.82	\$1.44	\$7.26	2.98%
Jan 2015	\$5.65	\$1.40	\$7.05	4.44%
Jan 2014	\$5.41	\$1.34	\$6.75	2.43%
Jan 2013	\$5.28	\$1.31	\$6.59	4.60%
Jan 2012	\$5.05	\$1.25	\$6.30	4.48%
Jan 2011	\$4.83	\$1.20	\$6.03	4.51%
Jan 2010	\$4.62	\$1.15	\$5.77	4.53%
Jan 2009	\$4.42	\$1.10	\$5.52	3.95%
Average:				3.88%

The average increase since FY 2009 (including the 2017 rate increase) has been 3.88%. Staff recommends that the Village Board raise rates regularly in order to avoid the need for large increases or to issue debt to pay for repair and replacement projects.

EXPENDITURE ASSUMPTIONS

FY 2017 expenditures in the Water and Sewer Fund are projected at \$6,552,862 excluding funds budgeted for capital projects and debt service. This represents an operating increase of 1.28% (or \$83,074) over FY 2016 budgeted expenditures of \$6,469,788. Operating costs are up minimally next year due to a retirement and a reduction in the budget for seasonal help. Total budgeted expenditures (including capital projects and debt service) are \$10,612,907.

As noted earlier in this budget message, rate-generated revenue for FY 2017 is based on a 3.03% rate increase and the assumption that we will sell 1.95 billion gallons of water. The Village’s history of annually increasing its water and sewer rates has allowed it to maintain reserves in the Water & Sewer Fund at the 25% level stipulated by the Village’s fund reserve policy, and to avoid the need to sell bonds—with the exception of the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of \$.22 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional \$1.54 per month, or \$18.48 annually.

OTHER MAJOR FUND EXPENDITURES

The Fiscal Year 2017 budget also includes budgeted expenditures for other funds of the Village, including those that are classified as Special Revenue (e.g. Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (e.g. Capital Projects Fund, Capital Equipment Replacement Fund, Stormwater Fund and TIF Funds), Debt Service (e.g. Bond Funds), Internal Service (e.g. Liability Insurance Fund), Enterprise (e.g. Water and Sewer) and Fiduciary Funds (e.g. Police and Fire Pension Funds). In each of these instances, line-item detail and narrative information is given along with expenditure figures. A discussion of some of the more significant of these funds that have not been discussed previously follows:

Capital Equipment Replacement Fund (CERF) – The CERF was established in 1990 to provide a funding source for the eventual replacement of Village-owned vehicles and major equipment. By setting aside funds each year, the Village has eliminated the need to finance these costs, thereby reducing the long-term cost of the equipment. In addition, the CERF program ensures that vehicles and equipment will be replaced when absolutely necessary for both operating and safety-related reasons, without being subjected to the competing interests of other programs. Last year, the Village Board asked staff to take another look at how the CERF is funded and to determine if a change in policy might result in cost savings to the Village.

After studying the way vehicles are funded more closely, staff implemented a change that makes a distinction between “frontline” vehicles and secondary support or “audit” vehicles. Under this new program, frontline equipment is defined as either specialty vehicles (fire apparatus, end-loaders, etc.) or first response units. Secondary or “audit” equipment is that which is transferred to non-emergency personnel following its full CERF life cycle. This policy eliminates the need (in most instances) to provide new vehicles to non-emergency personnel and eliminates the practice of driving vehicles until they no longer have value in favor of providing reliable secondary vehicles through a specified cycle of pass-down units.

As a result of this change, the Community Development Department, the Capital Projects / Engineering Division, and the Public Works Administration Division no longer purchase new vehicles or transfer funds to the CERF. Rather, they receive reliable secondary vehicles that were previously used (primarily) by the Police Department.

In addition, staff implemented a new “smoothing” policy this year which reallocates funds held in reserve for equipment not due to be replaced for several years and assigns those dollars to equipment due for replacement in the short term. While this does not reduce the cost of replacing equipment, the practice helps avoid large fluctuations in what must be contributed to the CERF from one year to the next.

The FY 2017 contribution to the CERF Fund from the General Fund is \$1,789,524 (down from \$1,831,869 this year) which is the full cost of funding the program. By making the full contribution again this year, the Village will reduce the amount that has to be contributed annually.

As we’ve noted in prior years, the CERF option for reducing expenditures represents a deferral of costs rather than actual budget savings, because the need to replace vehicles and equipment is certain, and those costs must eventually be funded. By reducing the CERF Fund contribution, the Village is simply putting off for another day expenditures it will eventually incur, and running the risk that funds will not be available when needed. If that occurs, equipment may not be replaced when necessary, creating both operating and safety concerns. For all of these reasons, we strongly recommend that the Board make the full CERF contribution in future years as well.

Stormwater Fund – In late January of 2015, the Village Board was presented with a Stormwater Management Plan prepared by an engineering firm with input from the Village’s staff and elected officials. The plan identified over \$48 million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately \$800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

Earlier this year, the Village implemented a stormwater utility fee that is generating funds needed to pay for stormwater-related operating and capital improvement costs. Staff recommended (and the Board approved) an

initial fee of \$2.00 per Equivalent Runoff Unit (ERU), with single-family homes paying for one ERU per month and commercial, industrial, and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property.

Staff recommends that the Village Board increase the stormwater fee next year from \$2.00 to \$2.25 per ERU to provide additional revenue to fund projects. When the initial fee was implemented last year, we recommended starting low—to reduce the impact to those users with substantial amounts of impervious area on their property—and suggested increasing the rate incrementally over time in order to eventually address all of the needs identified in the Stormwater Management Plan.

At \$2.25 per ERU, the Village can expect to raise \$690,500 in revenue next year to partially offset budgeted expenditures of \$776,000. The additional \$.25 would generate another \$77,000 for the Stormwater Fund on an annualized basis.

The FY 2017 budget includes expenditures for drainage improvements on Wheeling Road and the remapping of the Buffalo Creek regulatory floodplain. Funds are also budgeted to pay for stormwater-related operating costs, consistent with the Village's financial policy (which allows up to 25% of the revenue to be used for that purpose).

TIF Funds – The Fiscal Year 2017 budget includes \$8,371,861 in TIF expenditures in the Crossroads, South Milwaukee, North Milwaukee/Lake-Cook, Town Center II and Southeast II TIF districts. The majority of these expenditures are budgeted for capital improvements such as the diversionary channel bridge and roadway project and the Milwaukee Avenue lighting project, as well as for debt service on bonds sold for the Westin Hotel and Prairie Park condominium projects, and the return of surplus TIF increment in the Crossroads and South Milwaukee TIF Districts to impacted taxing districts. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

Debt Service – The Village's General Obligation (GO) principal and interest debt payments for FY 2017 are budgeted at \$6,455,333. Of that amount, \$1,817,625 is supported by the property tax levy; the remaining amount will be paid by existing funds in the TIF, Water & Sewer, and Capital Projects Funds.

As a home rule community, the Village has no statutory debt limit; nevertheless, the Village of Wheeling's total debt service burden is low or moderate when measured against standards established by the bond rating companies. One of these companies, Standard and Poor's, recently modified the criteria they use to rate municipal debt, which is instructive in determining whether or not the Village has "too much debt."

In order to produce a bond rating for the Village, the rating agencies look at many different aspects of the Village's overall structure and the environment in which it operates, including its financial condition, the economy, how the organization is managed, and its existing debt. While they rely on many quantitative criteria to derive their rating, two examples are useful in determining where the Village's debt stands compared to other municipalities.

One such standard looks at a community's total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15% are judged to be "strong" (less than 8% is considered "very strong"). At the beginning of FY 2017, Wheeling's percentage will be 12.87%. If we were to exclude TIF-district-related debt (which has a dedicated source of revenue for debt service purposes), the Village's percentage would drop to 8.51%, nearly within the "very strong" category.

A second standard examines a community's net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2017, the Village's net debt will represent only 2.26% of market value, a strong position as viewed by Standard and Poor's.

The Village's bond rating with Standard & Poor's is AA and is AA+ with Fitch Rating Services, the second-highest rating available to municipalities. The rating reflects the rating agencies' confidence in the Village's ability to manage its debt and to make its scheduled debt service payments. As of today's date, the Village has no plans to

issue additional debt other than that which may be necessary for economic development purposes and which would therefore be supported by the Village’s TIF Funds.

Liability Insurance Fund – On January 1, 2000, the Village implemented a self-insurance program for all lines of liability and workers’ compensation coverage while purchasing excess insurance to cover unusually large claims. For calendar year 2017, the Village will be responsible for paying \$50,000 to \$100,000 (depending on type) for each property and casualty claim.

In addition, the Village has workers’ compensation coverage with a maximum exposure per claim of \$650,000 for police and fire claims and \$550,000 for all others. The Village’s property and liability losses for the last ten (10) years of the self-insurance program have averaged \$383,000 per year while workers’ compensation losses averaged \$376,000.

On January 1, 2013, the Village formed a pool with the Villages of Lombard and Mount Prospect and the Metro Risk Management Agency (a collection of three park districts), to provide claims administration and safety-related services. Creation of the pool benefits the Village by reducing its workers’ compensation and liability claim losses, which is accomplished by contracting with a third-party administrator (TPA) that employs a dedicated claims adjuster and a safety coordinator for the exclusive benefit of the pool’s members. The program has successfully changed the way claims are investigated and the way safety-related issues are addressed within the organization, and we believe that has reduced the Village’s claim-related losses.

The FY 2017 budget includes a \$1,595,613 contribution from the General Fund and Water and Sewer Fund which we expect to offset the same amount in insurance premiums, claims administration costs, and estimated claim expenses. If actual losses are less than expected, the “surplus” will be used to ensure that the fund balance in the Liability Insurance Fund is consistent with Village policy, which stipulates that we maintain a balance equal to at least two years of average claim losses.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with 100 public sector members that was established by certain units of local government in Illinois to administer its medical and life insurance programs. Under the medical insurance plan, the Village offers an indemnity medical benefit program (i.e. a PPO) wherein it is responsible for the first \$35,000 of each individual employee’s claims. IPBC members share claims between \$35,000 and \$125,000, and the pool maintains stop-loss insurance to cover claims in excess of \$125,000. The pool also offers a HMO plan for member employees, which provides coverage without a per-employee self-insured retention.

Increases in health insurance premiums have averaged 4.30% per year (over the last 10 years) for the PPO and HMO plans (combined), which is well below medical trend rates. For health insurance plan year 2016–2017, the Village received a 7.10% increase in PPO plan rates and a 2.60% increase in HMO plan rates. The FY 2017 budget reflects an anticipated increase in rates of 5%, reflecting recent trends.

The following table illustrates how health insurance costs are shared between the Village and active employees and retirees:

FY 2017 Health Insurance Costs	Contribution	% Share of Total
Village Share - Active Employee Costs	\$3,594,721	69.22%
Village Share - Retiree Costs	\$681,539	13.13%
Active Employee Share	\$462,372	8.91%
Retiree Share	\$453,537	8.74%
Totals:	\$5,192,169	100.00%

Village employees pay 11.4% of their health insurance premiums on average. Retirees pay 100% of health insurance premium costs for themselves and their dependents with the exception of 77 former employees who began working for the Village prior to 1981 and who qualify for employer paid coverage. These “pre-1981” employees receive health insurance at no or minimal cost to themselves, but must pay the full cost of coverage for their dependents.

The Village continues to work cooperatively with its unions to reduce the cost of health insurance benefits. During the last round of labor negotiations with the Village’s Police, Fire and Public Works unions, the unions agreed to plan design changes that will reduce the overall cost of this benefit for the Village and the employee participants.

Pension Funds – Contributions to the Police, Firefighters’ and Illinois Municipal Retirement Pension Funds consist primarily of employee payroll deductions and the Village’s annual contribution.

An independent actuary hired by the Village determines the Village’s contribution to the Police and Fire Pension Funds by annually reviewing actuarial assumptions and the funds’ financial position. The Village Board annually approves a property tax levy, which provides for the employer’s contribution. The Village’s annual contribution to the Illinois Municipal Retirement Fund (IMRF) is determined by that fund’s actuary.

For the last several years, Police and Fire Pension Fund investment returns have lagged the actuary’s assumed 7.50% rate of return. For example, for the last 10 years, the Police Pension Fund has earned approximately 6.19% annually, while the Fire Pension Fund has earned 5.94%. In combination with other factors—including changes in mortality tables that assume retirees will live longer—this lag has reduced the pension funds’ funded status and increased their unfunded liabilities.

As of December 31, 2015, the Police Pension Fund was 69.77% funded (up from 68.35% the prior year), the Fire Pension Fund was 57.53% funded (down from 58.62% the prior year), and the Illinois Municipal Retirement Fund was 76.98% funded (down from 77.90% the prior year). That results in a combined unfunded liability for the three funds of \$53.3 million as of December 31, 2015. These losses have to be made up by the employer, and that has caused the Village’s contribution to increase substantially in the last few years.

The FY 2017 budget includes contributions to the Police Pension Fund (\$1,768,316), the Fire Pension Fund (\$2,293,581), and the Illinois Municipal Retirement Fund (\$1,269,228) that represent a combined increase of \$435,376 (8.89%) compared to FY 2016. These costs, coupled with the cost of the Village’s Federal Insurance Contributions Act (FICA) contribution, create a significant challenge for the Village in its attempt to balance the General Fund budget each year.

The table below shows the Village’s total projected FY 2017 cost (including all funds) of providing retirement benefits to its employees, and includes the funded status and unfunded liability of each pension fund.

Fund	Contribution	Funded %	Unfunded Liability
Police Pension Fund	\$1,768,316	69.77%	\$20,511,594
Fire Pension Fund	\$2,293,581	57.53%	\$25,682,581
Illinois Municipal Retirement Fund	\$1,269,228	76.98%	\$ 7,141,805
Federal Insurance Contributions Act (FICA)	\$ 659,719	N/A	N/A
Total \$ or Average % :	\$5,990,844	66.53%	\$53,335,980

In 2011, the Illinois General Assembly enacted pension reform measures that will reduce the Village’s future liabilities. In the long term, the changes in pension law will provide some financial relief to the Village because the cost of providing pension benefits to those hired after January 1, 2011 will be less than it has been for employees hired prior to that date.

CAPITAL IMPROVEMENTS

The Village Board’s commitment to maintaining and improving Wheeling’s infrastructure is evident from the amount of funds designated for capital improvements. The FY 2017 Capital Improvement Program represents a one-year expenditure of \$11,197,500.

What follows is a summary of the capital expenditures by fund (excluding salaries and benefits and debt service costs):

Capital Projects Fund	\$4,422,260
Water & Sewer Fund	\$3,110,500
Motor Fuel Tax Fund	\$900,000
TIF Funds	\$2,240,240
Stormwater Fund	\$524,500
Total:	\$11,197,500

The CIP document, which is distributed separately, provides more detailed information on each of the projects for FY 2017.

2016 PROPERTY TAX LEVY OVERVIEW

As mentioned previously, next year’s budget includes a property tax increase of \$700,000, which is necessary to balance the General Fund budget, pay the debt service on the Village’s existing bonds, and make full contributions to the Police and Fire Pension Funds as determined by the Village’s actuary. By balancing the budget, the Village will reverse the trend of the last eight years of drawing down on fund balance and will maintain its reserves at its current level (i.e. 37.6% of annual operating expenditures). Staff believes that balancing the budget again this year is an important step towards achieving financial stability going forward, particularly in light of what is happening at the state level.

In June of this year, the State of Illinois approved a stopgap budget that authorizes funding for schools and state-provided services through December of this year. What is unclear, however, is what happens next. Governor Rauner continues to insist that the legislature approve key components of his Turnaround Agenda as a condition of approving a budget that will undoubtedly include an increase in taxes necessary to address the State’s nearly \$8 billion budget deficit. One of the key components of his Turnaround Agenda is a proposal to freeze property taxes for two years, and many experts believe that will be a part of the inevitable compromise reached between the governor and the legislature.

If a property tax freeze is approved by the legislature, it will be very difficult to balance the General Fund budget in the years in which the Village cannot increase the tax levy. That is one reason why increasing the levy next year is critical to the Village’s short- and long-term financial stability.

The Village survived the difficult budget years between 2008 and 2015 by reducing expenditures, creating partnerships with other public entities, and operating more efficiently. As a result, we are now in a position to balance the budget every year and create a lasting financial legacy for the residents and businesses of Wheeling.

2017 PROGNOSIS

The General Fund fund balance is expected to exceed 25% by the end of 2017; however, our forecasts anticipate deficits from 2018 through 2021 absent incremental increases in the Village’s property tax levy. As a result, we strongly recommend that the Board avoid adding new programs or staff to the budget. At the same time, staff is committed to continued scrutiny of ongoing expenditures and reductions in spending wherever possible.

In closing, we would like to express our appreciation to the members of the Village staff who worked long hours to identify departmental needs and to prepare budget proposals based upon these needs. Special thanks go to the members of the Finance Department, who put the attached document together in a timely and highly professional fashion.

Respectfully submitted,



Jon Sfondilis
Village Manager



Michael Mondschain
Director of Finance

VILLAGE OF WHEELING, ILLINOIS
 Budget Summary - Total by Category and Fund
 Fiscal Year 2017 Final Budget

	MOTOR FUEL GENERAL*	E911 EMERG. TAX	PHONE	GRANT	G.O. BOND & INTEREST	TIF*	CERF*	CAPITAL PROJ.	STORMWATER FUND	WATER AND SEWER	FOREIGN FIRE INSURANCE	LIABILITY INSUR.	POLICE & FIRE PENSION	2017 TOTAL BUDGET	2016 ORIGINAL BUDGET	% CHANGE
Revenues and																
Other Financing Source																
Property Tax	8,820,478				1,817,625								4,061,897	14,700,000	14,000,000	5.0
Sales Tax	10,367,108													10,367,108	9,834,423	5.4
State Income Tax	3,710,840													3,710,840	4,106,014	-9.6
Food & Beverage Tax	964,980													964,980	937,875	2.9
Use Tax (Gas/Electricity)								2,852,000						2,852,000	2,962,000	-3.7
Telecommunications Tax	1,172,180													1,172,180	1,275,128	-8.1
Solid Waste/SWANCC Fees	874,000													874,000	778,000	12.3
Hotel/Motel Tax	1,055,700													1,055,700	1,079,325	-2.2
Fines	942,737													942,737	902,577	4.4
Cable TV Franchise Fees	559,645													559,645	548,000	2.1
Ambulance Fees	572,460													572,460	570,000	0.4
Licenses, Permits, Insp.	959,879													959,879	734,097	30.8
IGA Revenue	1,691,459		196,903											1,888,362	1,678,451	12.5
Water Sales										7,158,050				7,158,050	6,914,160	3.5
Water & Sewer Conn. Fees										67,500				67,500	70,000	-3.6
W/S Fund Reimb	1,290,307													1,290,307	1,250,872	3.2
Sewer Use Fees										1,768,600				1,768,600	1,710,720	3.4
Stormwater Fee									690,500					690,500	542,000	27.4
Investment Income	146,598	14,973	4,088			48,749	77,467	53,696	3,195	57,980	1,470	24,016	1,000,000	1,432,232	1,410,281	1.6
Intergovernmental Revenue	1,447,087	961,311		179,000										2,587,398	2,524,503	2.5
Increment Taxes	320,700					11,525,187								11,845,887	9,372,413	26.4
Employee Contributions													1,079,784	1,079,784	1,071,512	0.8
Other	5,167,425		362,514					3,244,000		133,050	70,000			8,976,989	10,094,246	-11.1
Revenue Sub-Total	40,063,583	976,284	563,505	179,000	1,817,625	11,573,936	77,467	6,149,696	693,695	9,185,180	71,470	24,016	6,141,681	77,517,138	74,366,597	4.2
Adjust (To)/From Fund Bal.	51,830	(138,416)	36,085	0	(51,899)	3,617,200	582,152	(2,868,476)	(82,305)	(1,256,227)	2,270	24,082	90,650	5,564,932	2,319,610	139.9
Interfund Transfer In			210,000	58,070	996,885	415,125	2,124,685			171,500		1,595,613		5,571,878	5,305,620	5.0
BUDGETED REVENUES	40,063,583	976,284	773,505	237,070	2,814,510	11,989,061	2,202,152	6,149,696	693,695	9,356,680	71,470	1,619,629	6,141,681	83,089,016	79,672,217	4
														(5,571,878)	(5,305,620)	5.0
														77,517,138	74,366,597	4.2
Expenditures and																
Other Financing Uses																
Personnel Services	27,118,981		4,700	185,773		104,335		185,858		1,869,276				29,468,923	28,618,646	3.0
Contractual Services	8,642,688	146,700	585,262	50,297		3,239,326		3,636,654	70,000	1,234,479	700	1,595,547	235,800	19,437,453	19,871,932	-2.2
Commodities	1,587,198	68,000	35,000	1,000		50,475	834,000			344,823	68,500		250	2,989,246	2,342,654	27.6
Capital Outlay	56,168						786,000	60,000	10,000	8,168				920,336	1,872,500	-50.8
Capital Improvements		900,000				2,240,240		4,422,260	524,500	3,110,500				11,197,500	5,201,500	115.3
Debt Service					2,866,409	2,737,485		393,299		105,868				6,103,061	5,872,146	3.9
Other	134,000									3,040,306			5,814,981	8,989,287	9,287,209	-3.2
Interfund Transfer Out	2,472,718		112,458					320,101	171,500	899,487				3,976,264	3,619,620	9.9
BUDGETED EXPENDITURES	40,011,753	1,114,700	737,420	237,070	2,866,409	8,371,861	1,620,000	9,018,172	776,000	10,612,907	69,200	1,595,547	6,051,031	83,082,070	76,686,207	8
														(3,976,264)	(3,619,620)	9.9
														79,105,806	73,066,587	8.3

* INDICATES MAJOR GOVERNMENTAL FUND.

Strategic Plan

Mission Statement: The mission of the Village of Wheeling is to provide public services that support the evolving needs of, and improve the overall safety, health and welfare of, our residents and businesses.

Vision Statement: The Village of Wheeling is a community where individuals and families want to live and businesses are encouraged to succeed. Core services provided by the Village of Wheeling support residents and help businesses to maximize their potential.

Multi-Year Goals:

Residential Life

Vision: Standing in the future, the Village of Wheeling is known for neighborhoods filled with young families, empty nesters and retirees. People want to live in Wheeling because of the presence of quality schools, diverse housing, and a strong sense of community. Wheeling is a safe and welcoming place where all residents have ample opportunity and desire to enjoy, live in, and participate in the community.

Residential Life Goals:

1. Further connect people and places with additional and improved sidewalks and paths to increase neighborhood access
2. Seek to increase neighborhood engagement, awareness and pride
3. Encourage a good working partnership with the school districts to address common issues affecting the districts and the Village
4. Build sense of community and neighborhood pride; provide a reason to reinvest
5. Increase investment in public amenities, destination points for pedestrians, and access to Forest Preserve
6. Utilize the transportation plan to connect neighborhoods with sidewalks and bike paths
7. Address growing need of aging population by partnering with the Park District for services and amenities
8. Pursue consistent code enforcement
9. Promote neighborhood aesthetics through street improvements and code compliance
10. Encourage efforts by the schools to improve their reputation in order to be more attractive to new residents
11. Encourage home owners to make property improvements

Financial Strength

Vision: Standing in the future, the Village of Wheeling has the financial strength to provide needed and appropriate local government services. Wheeling's operating budget and capital plan are funded in a manner that ensures the proper delivery of municipal services. Wheeling's financial strength is evident in its bond ratings, reserves, and ability to pay for the appropriate level of services.

Financial Strength Goals:

1. Create a multi-year property tax levy plan
2. Create an analytical service/needs based staffing model for all departments
3. Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies
4. Realize annual growth in all major sources of revenue
5. Ensure strong financial policies, practices and public transparency
6. Maintain a sustainable multi-year financial and capital plan
7. Fund long-term financial obligations at required and acceptable levels
8. Fund infrastructure improvements through existing sources or by revenue supported debt

9. Reduce unfunded pension and insurance liabilities
10. Balance General Fund without reliance on other funds
11. Balance reliance on property tax against increases in other revenues
12. Fully fund capital improvement and capital equipment replacement programs
13. Earn continued recognition for excellence in budgeting and financial reporting

Economic Development

Vision: Standing in the future, the Village of Wheeling has developed, redeveloped, and retained a substantial retail, hospitality, and industrial base to serve its residents, businesses, the region, and visitors, both domestic and international. Wheeling is known for its world-class Chicago Executive Airport, international businesses, innovative and move-in-ready industrial parks, signature restaurants and hotels, and unique shopping destinations. Easy access to land, air, and rail transportation with a close proximity to Chicago helps to further foster a business-friendly atmosphere that makes Wheeling the location of choice for existing and new businesses seeking to grow and prosper.

Economic Development Goals:

1. Coordinate Wheeling Town Center review and approval by Plan Commission and Village Board
2. Create a marketing plan aimed at placing desirable uses on vacant Village-owned sites
3. Fill vacant retail space, develop available sites, and redevelop properties where appropriate
4. Promote industrial and commercial development
5. Promote retail development throughout the community
6. Recreate and renew "Restaurant Row" as an acclaimed dining destination
7. Promote Wheeling locally and regionally to targeted businesses and future residents
8. Implement Sister Cities initiative
9. Support and initiate actions to create attractive, refurbished, repurposed, and code compliant retail centers/buildings
10. Redevelop Village-owned commercial properties

Transportation and Infrastructure

Vision: Standing in the future, the Village of Wheeling has roadway, public transportation, and pedestrian-level infrastructure that effectively and efficiently moves people to and from their destinations and complements community beautification and sustainability standards. Wheeling's transportation network provides residents and the general public with options for commuting, shopping, traveling, and recreation. Wheeling's multi-faceted transportation network serves a public that is highly mobile.

Transportation and Infrastructure Goals:

1. Expand beautification initiatives
2. Address regional mass transit
3. Develop a plan to address Dundee Road and Northgate Parkway intersection congestion
4. Evaluate infrastructure projects to attract new development
5. Identify areas for streetscape projects including potential median development, landscaping, burying power lines
6. Identify areas for interconnection of neighborhoods to other neighborhoods as well as to major streets
7. Pursue appropriate designation of truck routes throughout the community
8. Foster regional mass transit planning; Metra/Pace expansion, vehicle traffic impact, and signal synchronization
9. Conduct localized crosswalk study
10. Work cooperatively with Commonwealth Edison to address system reliability
11. Research issues and make a decision regarding the status of London Bridge on Dundee Road

Community Image

Vision: Standing in the future, the Village of Wheeling has emerged as a residential and economic powerhouse in Chicagoland. Wheeling's residents, leaders, and businesses have built the foundation for a new legacy brimming with community participation, economic sustainability, and pride. Wheeling is known for its quality of life and excellent local government services. People and businesses are proud to call Wheeling "home."

Community Image Goals:

1. Enhance the Village's cyber identity
2. Create and maintain a social media presence for the Village
3. Develop a comprehensive municipal marketing strategy
4. Foster effective & cooperative relationships with community stakeholders
5. Consider a marketing campaign that focuses on internal and external image
6. Seek and encourage greater citizen involvement
7. Publicly showcase community achievements (e.g. residents, businesses, students)
8. Enhance cyber identity with website redesign, community calendar, and cable channel update
9. Revitalize Wheeling's community image

Governance

Vision: Standing in the future, the Village of Wheeling governs itself with the highest standards for public involvement, leadership, transparency, and ethics. Elected officials and municipal staff are focused on public service as policies and plans are freely debated and adopted. Municipal employment, finances, and services are managed with the highest regard for merit, cost-effectiveness, innovation, and public equity. Elected officials and staff respect each other's roles and adhere to the standards of the Wheeling Municipal Code. Wheeling is a model for governmental integrity, participation, efficiency, and effectiveness.

Governance Goals:

1. Use the budget process to reflect the vision of this governance theme
2. Implement the strategic plan
3. Engage at the elected-official level with other government and private agencies to promote common goals and build alliances
4. Foster trust and positive relationships between the Village Board and staff through team-building exercises
5. Create a comprehensive staffing-level report that addresses realistic current and future needs, including supportive data
6. Adhere to the tenets and specific goals of the approved strategic plan
7. Create SMART (Specific, Measureable, Achievable, Relevant, Timely) priorities
8. Create opportunities for greater intergovernmental idea generation and cooperation

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2017

Account	Description	FY 2017			FY 2016		YR/YR Change
		General	Water & Sewer	E911	Total Operating Funds	Operating Funds	
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	95,215	12,770	-	107,985	110,985	-2.7%
5102	Overtime	1,289,539	75,000	-	1,364,539	1,276,704	6.9%
5103	Seasonal Help	61,600	10,000	-	71,600	186,500	-61.6%
5104	Salaries	19,354,936	1,449,475	-	20,804,411	20,425,737	1.9%
5105	Local Training & Meetings	118,770	4,880	4,700	128,350	116,541	10.1%
5106	Uniform/Tool Allowance	123,480	9,050	-	132,530	116,745	13.5%
5108	Employer Contrib.-IMRF/FICA/Medicare	1,882,807	305,727	-	2,188,534	2,093,277	4.6%
5109	Employer Contrib.-Police/Fire Pension	4,061,897	-	-	4,061,897	3,704,861	9.6%
5110	College Incentive	3,000	-	-	3,000	3,300	-9.1%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	7,500	-	-	-	-	N/A
5115	Post Employment Health Plan	54,795	-	-	54,795	40,000	37.0%
5116	Sick Leave Buy Back	65,442	2,374	-	67,816	67,721	0.1%
TOTAL PERSONNEL SERVICES		27,118,981	1,869,276	4,700	28,992,957	28,149,156	3.0%
CONTRACTUAL SERVICES							
5201	Publishing	7,650	-	-	7,650	8,650	-11.6%
5202	Animal Impound	4,000	-	-	4,000	4,000	0.0%
5203	Audit	49,950	-	-	49,950	48,750	2.5%
5204	Codification	7,500	-	-	7,500	7,500	0.0%
5205	Multiple Day Training	66,951	3,075	8,700	78,726	66,343	18.7%
5206	Consulting Services	52,100	109,000	-	161,100	173,600	-7.2%
5207	IS Service & Maintenance Agreement	358,700	114,220	148,637	621,557	557,705	11.4%
5208	Debris	11,850	30,000	-	41,850	52,350	-20.1%
5209	Energy	87,200	143,400	-	230,600	232,300	-0.7%
5210	Extermination Services	6,800	-	-	6,800	6,800	0.0%
5211	Extinguisher Service	2,790	-	-	2,790	2,350	18.7%
5212	Employee Group Insurance	3,217,720	278,953	-	3,496,673	3,407,029	2.6%
5213	General Liability Insurance	1,412,117	183,496	-	1,595,613	1,686,000	-5.4%
5214	Testing / Hydrants	-	26,000	-	26,000	26,000	0.0%
5215	Janitorial Service	100,000	-	-	100,000	100,000	0.0%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	237,950	62,000	-	299,950	171,250	75.2%
5218	Legal Services	363,000	-	-	363,000	395,000	-8.1%
5219	Bank Charges	13,200	29,400	-	42,600	32,280	32.0%
5220	Maint. of Office/Spec. Equip.	149,916	4,754	23,950	178,620	185,923	-3.9%
5221	Maint. of Radio Equipment	-	-	42,450	42,450	36,940	14.9%
5222	Membership Dues	130,388	6,293	1,525	138,206	169,513	-18.5%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	11,500	-	-	11,500	9,200	25.0%
5226	Personnel Testing	40,750	-	-	40,750	32,250	26.4%
5227	Postage	45,510	19,485	-	64,995	64,127	1.4%
5228	Printing and Binding	34,336	13,473	-	47,809	41,652	14.8%
5229	Prisoner Welfare	4,000	-	-	4,000	4,500	-11.1%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	595,395	-	360,000	955,395	831,716	14.9%
5232	Rental Agreements	14,880	-	-	14,880	13,380	11.2%
5233	Rental Equipment	1,000	9,400	-	10,400	17,900	-41.9%
5234	Service to Maintain Trees	100,000	30,000	-	130,000	168,450	-22.8%
5236	Credit Card Fees	19,560	-	-	19,560	14,080	38.9%
5237	Telemetric Equipment	-	13,852	-	13,852	13,500	2.6%
5238	Tele-Communication Serv.	230,000	-	-	230,000	230,000	0.0%
5239	Cellular Services	102,980	-	-	102,980	95,980	7.3%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	646,295	28,428	-	674,723	669,327	0.8%
5243	Pump House Maintenance	-	17,500	-	17,500	17,500	0.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2017

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2016 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5244	Duplication Services	40,000	-	-	40,000	26,000	53.8%
5246	Medical Exams	57,270	-	-	57,270	41,500	38.0%
5247	Pavement Marking	20,000	-	-	20,000	18,000	11.1%
5248	Finger Printing Fees	3,210	-	-	3,210	3,000	7.0%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	40,000	-	-	40,000	40,000	0.0%
5297	Programs/Activities Expenditures	94,600	-	-	-	-	-
5299	Misc. Contractual Services	260,620	111,750	-	372,370	252,575	47.4%
TOTAL CONTRACTUAL SERVICES		8,642,688	1,234,479	585,262	10,462,429	10,066,920	3.9%
COMMODITIES							
5301	Auto Petrol. Products	205,200	37,000	-	242,200	308,650	-21.5%
5302	Books and Subscriptions	19,287	-	1,000	20,287	18,781	8.0%
5303	Chemicals	24,500	10,500	-	35,000	35,000	0.0%
5305	Firefighting Supplies	122,886	-	-	122,886	81,164	51.4%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	10,173	-	10,173	10,710	-5.0%
5309	Janitorial Supplies	26,000	-	-	26,000	26,000	0.0%
5310	Vehicle Maintenance	206,350	50,000	-	256,350	259,350	-1.2%
5311	Building/Ground Maint.	242,375	15,750	-	258,125	224,609	14.9%
5312	Medical Supplies	15,954	-	-	15,954	21,344	-25.3%
5313	IS Misc Equipment & Supplies	142,951	-	21,000	163,951	138,255	18.6%
5314	Minor Street Repairs	30,000	-	-	30,000	30,000	0.0%
5315	Small Tools and Equip.	94,050	12,000	8,000	114,050	70,235	62.4%
5316	Range Supplies	32,259	-	-	32,259	37,284	-13.5%
5317	Misc. Operating Supplies	100,080	400	1,500	101,980	96,998	5.1%
5318	Office Supplies	41,200	-	1,000	42,200	57,150	-26.2%
5319	Protective Clothing	48,696	6,000	-	54,696	47,658	14.8%
5320	Street Signs	10,000	-	-	10,000	10,000	0.0%
5322	Water Charge	37,700	-	-	37,700	28,950	30.2%
5323	Awards/Decorations	7,310	-	500	7,810	5,050	54.7%
5325	Investigative Funds	2,000	-	-	2,000	1,500	33.3%
5327	IS Misc. Software	98,150	-	2,000	100,150	61,650	62.4%
5333	Business Recruitment	80,000	-	-	80,000	62,495	28.0%
5340	Lift Stations	-	30,000	-	30,000	30,000	0.0%
5341	Meters	-	25,500	-	25,500	25,500	0.0%
5342	Sewer Lines	-	65,000	-	65,000	65,000	0.0%
5344	Water Mains	-	65,000	-	65,000	75,000	-13.3%
5345	Water Storage	-	17,500	-	17,500	15,000	16.7%
TOTAL COMMODITIES		1,587,198	344,823	35,000	1,967,021	1,843,583	6.7%
CAPITAL OUTLAY							
5401	Mobile Equipment	-	-	-	-	-	N/A
5402	Radio Equipment	-	-	-	-	-	N/A
5404	Firefighting Equipment	-	-	-	-	-	N/A
5405	Medical Equipment	-	-	-	-	-	N/A
5406	Misc. Equipment	-	-	-	-	-	N/A
5407	Office Equipment	11,000	-	-	11,000	-	N/A
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	33,168	8,168	-	41,336	16,500	150.5%
5413	IS Capital Software	12,000	-	-	12,000	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		56,168	8,168	-	64,336	16,500	289.9%
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	493,250	-	493,250	1,246,000	-60.4%
5503	Water Imprvmnts.	-	2,617,250	-	2,617,250	185,000	1314.7%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2017

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2016 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		-	3,110,500	-	3,110,500	1,431,000	117.4%
DEBT SERVICE							
5609	Fiscal Agent Fees	-	800	-	800	800	0.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	105,068	-	105,068	113,153	-7.1%
TOTAL DEBT SERVICE		-	105,868	-	105,868	113,953	-7.1%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,290,306	-	1,290,306	1,250,872	3.2%
5705	NWWC Water Charge	-	1,750,000	-	1,750,000	1,750,000	0.0%
5706	Debt Service Payment	-	676,784	-	676,784	630,364	7.4%
5707	Transfer to CERF	1,789,523	222,703	112,458	2,124,684	2,048,390	3.7%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	200,000	-100.0%
5751	Sales Tax Sharing	134,000	-	-	134,000	142,500	-6.0%
5820	Transfer to 911 Fund	210,000	-	-	210,000	120,000	75.0%
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	415,125	-	-	415,125	413,000	0.5%
5855	Transfer to Grant Fund	58,070	-	-	58,070	62,548	-7.2%
TOTAL OTHER		2,606,718	3,939,793	112,458	6,658,969	6,617,674	0.6%
GRAND TOTAL		40,011,753	10,612,907	737,420	51,362,080	48,238,786	6.5%
LESS INTERFUND TRANSFERS					(3,484,663)	(3,274,302)	6.4%
TOTAL OPERATING BUDGET					47,877,417	44,964,484	6.5%

**VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2017**

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Foreign Fire Insurance	Stormwater	Liability Insurance	Grant	Total	FY 2016 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
5101	Longevity	-	-	815	-	-	-	-	-	-	-	815	815	0.0%
5102	Overtime	-	-	-	-	-	-	-	-	-	55,000	55,000	71,000	-22.5%
5104	Salaries	-	-	154,325	-	87,055	-	-	-	-	110,813	352,193	333,874	5.5%
5108	Employer Contribution	-	-	30,718	-	17,280	-	-	-	-	19,960	67,958	63,801	6.5%
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		-	-	185,858	-	104,335	-	-	-	-	185,773	475,966	469,490	1.4%
CONTRACTUAL SERVICES														
5201	Advertising & Publishing	-	-	-	-	720	-	-	-	-	-	720	720	0.0%
5203	Audit/Annual Report	-	15,000	-	-	-	-	-	-	-	-	15,000	14,300	4.9%
5205	Multiple Day Training	-	3,000	-	-	7,042	-	-	-	-	-	10,042	9,042	11.1%
5206	Consulting Services	5,000	196,000	133,000	-	180,000	-	-	20,000	57,000	-	591,000	964,457	-38.7%
5209	Energy	56,700	-	-	-	-	-	-	-	-	-	56,700	60,700	-6.6%
5212	Employee Health Insurance	-	-	30,154	-	11,650	-	-	-	-	20,297	62,101	59,450	4.5%
5213	General Liability Insurance	-	11,200	-	-	-	-	700	-	388,740	-	400,640	390,337	2.6%
5218	Legal/Medical Services	-	6,500	-	-	90,000	-	-	-	-	-	96,500	131,500	-26.6%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	3,100	-	-	-	-	-	-	-	-	3,100	3,100	0.0%
5223	Engineering & Design Services	-	-	443,500	-	-	-	-	50,000	-	-	493,500	303,580	62.6%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	0.0%
5247	Pavement Markings	35,000	-	-	-	-	-	-	-	-	-	35,000	20,000	75.0%
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	-	-	99,807	-	99,807	96,900	3.0%
5272	Insurance Claims	-	-	-	-	-	-	-	-	1,050,000	-	1,050,000	955,000	9.9%
5299	Misc. Contractual Services	5,000	-	3,030,000	-	2,949,914	-	-	-	-	30,000	6,014,914	6,749,926	-10.9%
TOTAL CONTRACTUAL SERVICES		146,700	235,800	3,636,654	-	3,239,326	-	700	70,000	1,595,547	50,297	8,975,024	9,805,012	-8.5%
COMMODITIES														
5302	Books & Subscriptions	-	-	-	-	-	-	3,500	-	-	-	3,500	174,000	-98.0%
5303	Chemicals	56,000	-	-	-	-	-	-	-	-	-	56,000	174,000	-67.8%
5305	Firefighting Supplies	-	-	-	-	-	-	-	-	-	-	-	54,000	-100.0%
5313	IS Misc Equip & Supplies	-	-	-	-	-	475,000	-	-	-	-	475,000	145,000	227.6%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment	-	-	-	-	-	359,000	65,000	-	-	-	424,000	58,000	631.0%
5317	Misc. Operating Supplies	-	-	-	-	-	-	-	-	-	1,000	1,000	5,346	-81.3%
5318	Office Supplies	-	250	-	-	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	12,000	-	-	-	-	-	-	-	-	-	12,000	12,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5333	Business Recruitment	-	-	-	-	50,475	-	-	-	-	-	50,475	50,475	0.0%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL COMMODITIES		68,000	250	-	-	50,475	834,000	68,500	-	-	1,000	1,022,225	499,071	104.8%
CAPITAL OUTLAY														
5401	Automotive Equipment	-	-	-	-	-	666,000	-	-	-	-	666,000	1,786,000	-62.7%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	25,000	-100.0%
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5408	Building Equipment	-	-	40,000	-	-	-	-	-	-	-	40,000	-	N/A
5411	Special Equipment	-	-	20,000	-	-	-	-	-	-	-	20,000	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	80,000	-	-	-	-	80,000	45,000	77.8%
5413	IS Capital Software	-	-	-	-	-	40,000	-	-	-	-	40,000	-	N/A
5420	Land Acquisition	-	-	-	-	-	-	-	10,000	-	-	10,000	-	N/A
TOTAL CAPITAL OUTLAY		-	-	60,000	-	-	786,000	-	10,000	-	-	856,000	1,856,000	-53.9%
CAPITAL IMPROVEMENTS														
5502	Sanitary Sewer Improvements	-	-	-	-	-	-	-	-	-	-	-	90,000	-100.0%
5503	Water Improvements	-	-	-	-	-	-	-	-	-	-	-	180,000	-100.0%
5504	Storm System Improvements	-	-	-	-	700,000	-	-	524,500	-	-	1,224,500	-	N/A
5506	Streetscape Improvements	-	-	733,760	-	1,540,240	-	-	-	-	-	2,274,000	880,000	158.4%
5507	Sidewalk Improvements	-	-	343,500	-	-	-	-	-	-	-	343,500	298,500	15.1%
5508	Pavement Improvements	900,000	-	1,375,000	-	-	-	-	-	-	-	2,275,000	2,222,000	2.4%
5509	Building Improvements	-	-	1,970,000	-	-	-	-	-	-	-	1,970,000	100,000	1870.0%
5512	Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		900,000	-	4,422,260	-	2,240,240	-	-	524,500	-	-	8,087,000	3,770,500	114.5%
DEBT SERVICE														
5609	Agent Fees	-	-	400	-	800	-	-	-	-	-	1,200	6,000	-80.0%
5623	Principal Payments	-	-	328,107	1,400,000	2,077,620	-	-	-	-	-	3,805,727	3,097,812	22.9%
5624	Interest Payments	-	-	64,792	1,466,409	659,065	-	-	-	-	-	2,190,266	2,654,381	-17.5%
TOTAL DEBT SERVICE		-	-	393,299	2,866,409	2,737,485	-	-	-	-	-	5,997,193	5,758,193	4.2%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2017

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Foreign Fire Insurance	Stormwater	Liability Insurance	Grant	Total	FY 2016 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
OTHER														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	4,873,186	-	-	-	-	-	-	-	-	4,873,186	4,573,333	6.6%
5714	Non-Duty Disability Pension	-	65,510	-	-	-	-	-	-	-	-	65,510	64,235	2.0%
5716	Duty Disability Pension	-	532,934	-	-	-	-	-	-	-	-	532,934	512,050	4.1%
5718	Surviving Spouse Pension	-	343,351	-	-	-	-	-	-	-	-	343,351	387,168	-11.3%
5750	TIF Incentive Payments	-	-	-	-	-	-	-	-	-	-	-	407,051	-100.0%
5822	Transfer to 2008 Bond	-	-	320,101	-	-	-	-	-	-	-	320,101	345,318	-7.3%
5831	Transfer to Town Center TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5840	Transfer to W/S Fund	-	-	-	-	-	-	-	171,500	-	-	171,500	-	N/A
TOTAL OTHER		-	5,814,981	320,101	-	-	-	-	171,500	-	-	6,306,582	6,289,155	0.3%
GRAND TOTAL		1,114,700	6,051,031	9,018,172	2,866,409	8,371,861	1,620,000	69,200	776,000	1,595,547	237,070	31,719,990	28,447,421	11.5%

Village of Wheeling Budgetary Fund Structure

Fund	Major	Governmental				Proprietary		Fiduciary
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Liability Insurance Funds	Investment Trust Funds
General	X	X						
Motor Fuel Tax			X					
Emergency Telephone System			X					
Grant			X					
Foreign Fire Insurance			X					
Debt Service				X				
TIF Implementation – Town Center II					X			
TIF Implementation – Crossroads					X			
TIF Implementation – South Milwaukee					X			
TIF Implementation – Southeast II					X			
TIF Implementation – North Milwaukee/Lake Cook	X				X			
Capital Projects					X			
Capital Equipment Replacement	X				X			
Stormwater					X			
Waterworks and Sewerage						X		
Liability Insurance							X	
Police Pension								X
Firefighters' Pension								X

The Village’s fund structure is categorized into three types: governmental, proprietary, and fiduciary.

- ❖ **Governmental** – A “source and disposition” type whose measurement focus is on determination of financial position and changes in financial position (sources, uses, and fund balances).
- ❖ **Proprietary** – a government’s activities that are business-type that recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.
- ❖ **Fiduciary** – A type that holds assets in trust capacity or as an agent for individuals, private organizations, other governmental units and/or other Funds.

General Fund accounts for all general governmental activity not accounted for in other funds.

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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

Capital Projects Funds account for governmental-type financial resources designated to be used for the acquisition or construction of major capital facilities or projects.

Internal Service Funds account for the funding of goods or services provided by one department to other departments on a cost-reimbursement basis.

Enterprise Funds account for resources committed to self-supporting activities of governmental units that render services on a user-charged basis.

Pension Trust Funds account for resources that are required to be held in trust for the members and beneficiaries of defined benefit police and fire pension plans

VILLAGE OF WHEELING
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2017

Fund	FY 2017 Est. Beginning Fund Balance	FY 2017 Budgeted Revenues	FY 2017 Budgeted Expenditures	FY 2017 Surplus (Deficit)	FY 2017 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 14,981,586	\$ 40,063,583	\$ 40,011,753	\$ 51,830	\$ 15,033,416	37.57%	25%
Special Revenue Funds							
Motor Fuel Tax	1,155,388	976,284	1,114,700	(138,416)	\$ 1,016,972	91.23%	N/A
Emergency 911 System	408,789	773,505	737,420	36,085	\$ 444,874	60.33%	15.00%
Grant	-	237,070	237,070	-	-	0.00%	N/A
Foreign Fire Insurance	128,671	71,470	69,200	2,270	\$ 130,941	189.22%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	74,747	2,814,510	2,866,409	(51,899)	\$ 22,848	0.80%	N/A
Capital Projects Funds							
Town Center TIF District (2)	1,167,335	574,048	1,133,640	(559,592)	\$ 607,743	53.61%	N/A
Crossroads TIF District**	(743,118)	3,036,491	2,328,294	708,197	\$ (34,921)	-1.50%	N/A
South Milwaukee TIF District	453,639	1,632,911	768,832	864,079	\$ 1,317,718	171.39%	N/A
Capital Equipment Replacement	4,371,911	2,202,152	1,620,000	582,152	\$ 4,954,063	305.81%	N/A
Capital Projects	4,130,498	6,149,696	9,018,172	(2,868,476)	\$ 1,262,022	13.99%	N/A
Stormwater	245,802	693,695	776,000	(82,305)	\$ 163,497	21.07%	N/A
Southeast TIF (2)	(227,445)	621,735	159,600	462,135	\$ 234,690	147.05%	N/A
Lake Cook/Milwaukee TIF District	258,516	6,123,876	3,981,495	2,142,381	\$ 2,400,897	60.30%	N/A
Enterprise Funds							
Water and Sewer ***	5,797,959	9,356,680	10,612,907	(1,256,227)	\$ 4,541,732	42.79%	25%
Internal Service Funds							
Liability Insurance	2,401,631	1,619,629	1,595,547	24,082	\$ 2,425,713	152.03%	*
Fiduciary Funds							
Police Pension	45,135,041	2,867,058	2,971,743	(104,685)	\$ 45,030,356	N/A	N/A
Firefighters' Pension	33,725,362	3,274,623	3,079,288	195,335	\$ 33,920,697	N/A	N/A
Totals	<u>\$ 113,091,839</u>	<u>\$ 83,089,016</u>	<u>\$ 83,082,070</u>		<u>\$ 113,309,761</u>		

* The reserve policy for the Liability Insurance Fund requires a fund balance equal to two years of estimated claim losses.

** Negative fund balances are anticipated in the Crossroads TIF because the Village retired a TIF note early.
We expect the fund to have a positive balance in future years as property tax increment is received in this district.

*** Estimated fund balance adjusted to reflect spendable cash and investments.

VILLAGE OF WHEELING
 Revenue Summary - Total by Fund
 Fiscal Year Ending December 31, 2017

Fund	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Board Approved 2017
Revenues and Other Financing Sources					
General	\$ 31,956,069	\$ 33,289,159	\$ 37,642,054	\$ 38,836,297	\$ 40,063,583
Special Revenue Funds					
Motor Fuel Tax	1,130,581	1,301,312	953,390	934,146	976,284
Emergency 911 System	513,985	954,315	685,066	564,115	773,505
Grant	179,093	192,606	232,453	238,748	237,070
Foreign Fire Insurance	54,494	57,084	64,547	66,375	71,470
Debt Service Funds					
General Obligation & Revenue Bond	2,309,260	2,487,272	2,611,820	2,676,902	2,814,510
Capital Projects Funds					
Town Center TIF District (2)	-	11,919	4,314,149	45,209	574,048
Crossroads TIF District	2,383,473	8,964,863	2,729,942	2,821,034	3,036,491
South Milwaukee TIF District	1,650,094	2,438,462	1,374,052	1,434,951	1,632,911
Capital Equipment Replacement	115,292	632,729	898,397	2,207,856	2,202,152
Capital Projects	3,525,190	4,221,566	4,735,026	7,584,496	6,149,696
Stormwater		-		545,500	693,695
Southeast TIF (2)	-	4	164,725	165,283	621,735
Lake Cook/Milwaukee TIF District	3,949,263	4,336,151	5,063,849	5,173,487	6,123,876
Enterprise Funds					
Water and Sewer	8,298,691	8,141,713	8,748,831	8,903,573	9,356,680
Internal Service Funds					
Liability Insurance	1,101,296	1,258,170	1,554,515	1,697,872	1,619,629
Fiduciary Funds					
Police Pension	6,710,521	4,879,274	2,447,478	2,869,369	2,867,058
Firefighters' Pension	5,616,878	4,665,131	3,301,296	2,907,004	3,274,623
Total Revenues	\$ 69,494,180	\$ 77,831,730	\$ 77,521,590	\$ 79,672,217	\$ 83,089,016

Note: Prior year actuals tie to CAFR (but not necessarily the budget due to accounting and budgeting related differences)

VILLAGE OF WHEELING
 Expenditures Summary - Total by Fund
 Fiscal Year Ending December 31, 2017

Fund	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Board Approved 2017
Expenditures and Other Financing Uses					
General	\$ 31,386,350	\$ 34,157,687	\$ 36,912,628	\$ 38,836,297	\$ 38,836,297
Special Revenue Funds					
Motor Fuel Tax	1,287,857	1,263,842	1,148,519	1,116,700	1,116,700
Emergency 911 System	519,546	831,054	575,553	572,371	572,371
Grant	179,093	192,606	232,453	239,950	239,950
Foreign Fire Insurance	38,953	65,430	54,723	59,700	59,700
Debt Service Funds					
General Obligation & Revenue Bond	2,299,855	2,439,214	2,577,562	2,723,985	2,723,985
Capital Projects Funds					
Town Center TIF District (2)		174,765	369,117	1,128,896	1,128,896
Crossroads TIF District	3,800,107	3,540,994	2,657,472	2,511,594	2,511,594
South Milwaukee TIF District	34,014	9,566,391	1,697,034	881,897	881,897
Capital Equipment Replacement	302,017	234,061	1,416,828	2,059,000	2,059,000
Capital Projects	4,150,829	4,681,821	3,196,036	6,840,271	6,840,271
Stormwater	-	-	-	342,580	342,580
Southeast TIF (1)	93,276	501,808	-	-	-
Southeast TIF (2)		110,691	39,082	380,896	380,896
Lake Cook/Milwaukee TIF District	3,913,137	6,214,085	3,492,035	2,910,022	2,910,022
Enterprise Funds					
Water and Sewer	11,309,747	10,530,760	8,606,264	8,830,118	8,830,118
Internal Service Funds					
Liability Insurance	1,120,121	1,120,121	1,127,835	1,485,794	1,485,794
Fiduciary Funds					
Police Pension	2,084,435	2,232,037	2,553,348	2,783,991	2,783,991
Firefighters' Pension	2,756,158	2,705,773	2,775,082	2,982,145	2,982,145
Total Expenditures	\$ 65,275,495	\$ 80,563,140	\$ 69,431,571	\$ 76,686,207	\$ 76,686,207

VILLAGE OF WHEELING
 Long-Term Financial Plan Summary - General Fund
 Fiscal Years 2016 - 2021

	ESTIMATED 2016	BUDGET 2017	PROJECTED 2018	PROJECTED 2019	PROJECTED 2020	PROJECTED 2021
General Fund						
Beginning Fund Balance	\$ 14,462,489	\$14,981,586	\$ 15,033,416	\$ 14,456,381	\$ 13,704,959	\$ 13,544,438
Revenues	\$39,632,191	\$40,063,583	\$40,813,313	\$42,052,077	\$44,052,446	\$45,357,216
Expenditures	\$39,113,094	\$40,011,753	\$41,390,348	\$42,803,499	\$44,212,967	\$45,742,437
Surplus (Deficit)	\$519,097	\$51,830	(\$577,035)	(\$751,422)	(\$160,521)	(\$385,221)
Ending Fund Balance	\$14,981,586	\$15,033,416	\$14,456,381	\$13,704,959	\$13,544,438	\$13,159,217
Percentage of Expenditures	38.30%	37.57%	34.93%	32.02%	30.63%	28.77%

As discussed in more detail in the letter of transmittal, the Village has struggled in recent years to balance revenues and expenditures in the General Fund, often relying on fund balance to bridge the gap. The spreadsheet above, which is a summary of the Village's multi-year financial plan, indicates that this trend is expected to continue for the next 5 years absent increases in revenue or reductions in expenditures. The Village plans to address the structural deficit over the next few years in order to maintain General Fund reserves at or in excess of its financial policy minimum (i.e. 25% of annual operating expenditures). The FY 2017 budget reflects a property tax increase of \$700,000 which represents one of several steps the Village is taking to eliminate the structural problem.

VILLAGE OF WHEELING
 Long-Term Financial Plan Summary - Water/Sewer Fund
 Fiscal Years 2016 - 2021

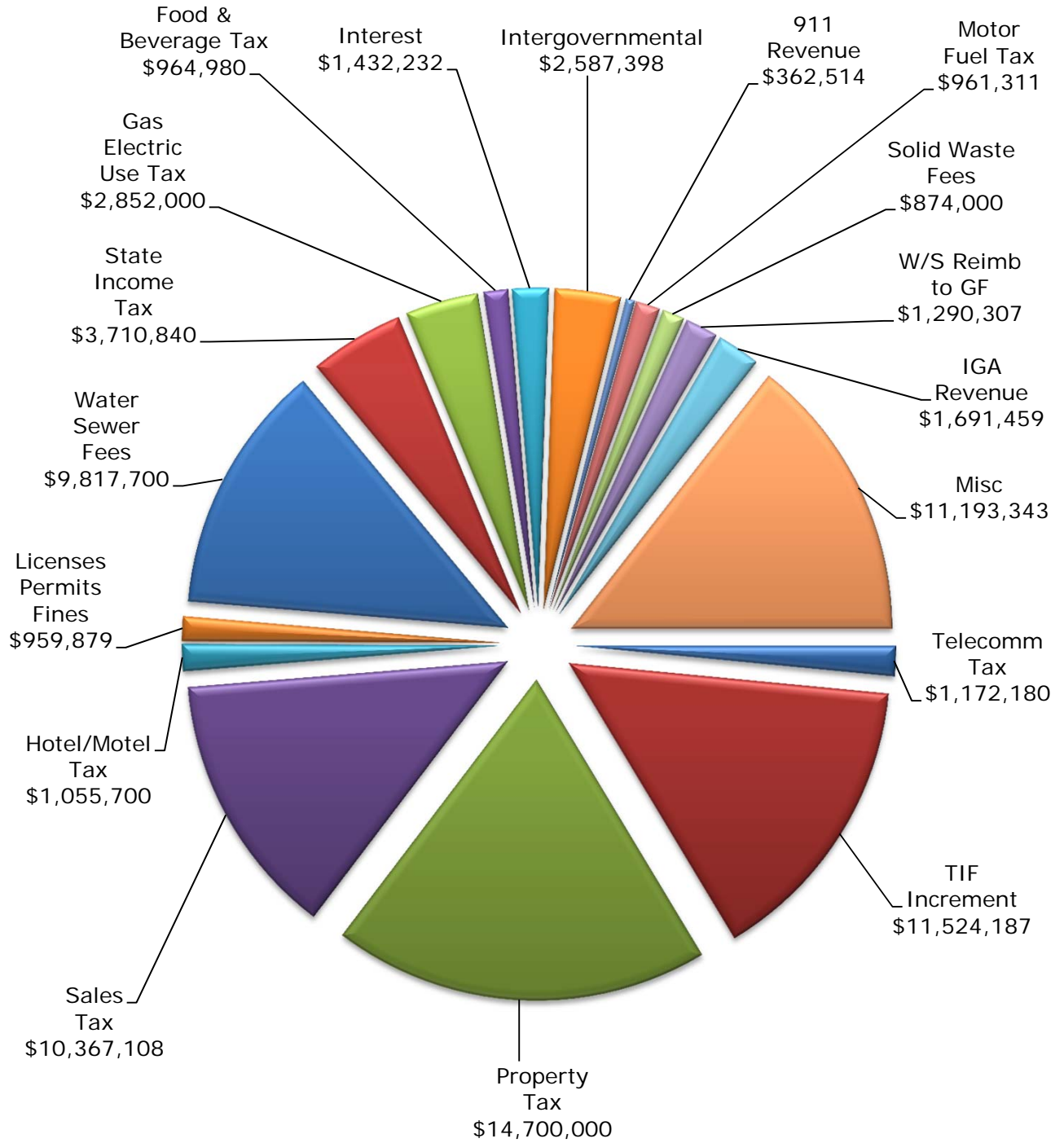
	ESTIMATED 2016	BUDGET 2017	PROJECTED 2018	PROJECTED 2019	PROJECTED 2020	PROJECTED 2021
General Fund						
Beginning Fund Balance	\$ 5,684,401	\$5,797,959	\$ 4,187,458	\$ 4,956,005	\$ 4,825,332	\$ 5,357,128
Revenues	\$8,882,152	\$9,356,679	\$9,627,995	\$9,944,950	\$10,254,938	\$10,585,722
Expenditures	\$8,768,594	\$10,967,180	\$8,859,448	\$10,075,623	\$9,723,142	\$12,059,709
Surplus (Deficit)	\$113,558	(\$1,610,501)	\$768,547	(\$130,673)	\$531,796	(\$1,473,987)
Ending Fund Balance	\$5,797,959	\$4,187,458	\$4,956,005	\$4,825,332	\$5,357,128	\$3,883,141
Percentage of Expenditures	66.12%	38.18%	55.94%	47.89%	55.10%	32.20%

The Water and Sewer Fund supports the operation and maintenance of the Village's water and sewer system. The financial projections shown above reflect assumptions made for future water and sewer rate increases, increases in operating costs and scheduled capital improvement projects.

Current projections indicate that the Village will comply with its financial policy by maintaining a fund balance of at least 25% of annual operating expenditures. The Village's financial policy requires a 25% minimum balance to ensure sufficient funds are on hand to pay for unexpected projects. Moderate increases in water and sewer rates are factored into the projections shown above and should be sufficient to maintain a fund balance at the levels required by the Village's policy.

Note: The fund balance numbers shown here will not tie to the Village's Comprehensive Annual Financial Report (CAFR) because they've been adjusted to remove the effects of fixed assets, depreciation and other non-cash related transactions.

FY 2017 Revenues by Source All Funds



REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 APPROVED	FY 2017 APPROVED MINUS FY 2016 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	6,892,160	7,548,728	8,593,919	8,820,478	226,559
		4113	PROPERTY TAXES-POLICE PEN	1,593,837	1,648,553	1,768,481	1,768,316	-165
		4114	PROPERTY TAXES - FIRE PEN	1,751,262	1,797,892	1,936,380	2,293,581	357,201
		4131	HOME RULE SALES TAX	3,932,595	4,047,364	4,062,927	4,245,510	182,583
		4132	STATE SALES TAX	5,982,939	6,739,449	5,771,496	6,121,598	350,102
		4133	AUTO RENTAL TAX	2,010	1,385	2,131	2,163	32
		4136	HOTEL/MOTEL TAX	942,103	1,048,308	1,079,325	1,055,700	-23,625
		4138	FOOD AND BEVERAGES TAX	847,714	911,165	937,875	964,980	27,105
		4141	TELECOMMUNICATIONS TAX	1,445,508	1,342,101	1,275,128	1,172,180	-102,948
		4210	BUSINESS LICENSES	76,186	80,978	85,000	115,798	30,798
		4211	LIQUOR LICENSES	170,544	164,794	188,128	154,900	-33,228
		4212	COIN-OPERATED LICENSES	11,572	10,443	11,500	11,750	250
		4213	DELIVERY LICENSES	1,334	1,524	1,573	1,600	27
		4214	ANIMAL LICENSES	1,028	830	800	837	37
		4215	RESIDENTIAL RENTAL LIC	37,390	40,466	37,000	56,657	19,657
		4216	VIDEO GAMING LICENSES	5,600	44,950	47,000	47,500	500
		4217	DETECTION/ALARM PERMITS	4,091	4,581	4,200	4,401	201
		4218	SUPPRESSION/SPRINKLERS	10,534	7,880	10,000	10,150	150
		4219	PATIO/SIDEWALK PERMITS	2,370	1,617	2,400	2,436	36
		4220	BUILDING PERMITS	190,188	559,272	304,000	490,000	186,000
		4221	SIGN PERMITS	17,806	12,977	20,000	13,195	-6,805
		4223	ELECT INSPECTION	57,382	91,714	65,000	69,000	4,000
		4224	PLUMBING INSPECTIONS	25,682	51,238	35,000	35,000	0
		4227	DRIVEWAY PERMITS	5,220	7,416	6,000	6,090	90
		4228	ALARM SYSTEM PERMITS	15,759	17,985	16,500	18,000	1,500
		4229	RIGHT OF WAY PERMIT FEE	625	625	0	0	0
		4230	CONTRACTOR REG FEE	0	0	0	21,569	21,569
		4231	OVERSIZE/WEIGHT PERMIT	0	0	0	5,000	5,000
		4310	FEDERAL GRANTS	0	0	0	0	0
		4316	FEMA	0	0	0	0	0
		4352	INCOME TAXES	3,604,564	4,005,867	4,106,014	3,710,840	-395,174
		4353	LOCAL USE TAX	729,178	843,696	858,950	908,477	49,527
		4355	POLICE TRAINING REIMBURSE	8,952	9,660	0	0	0
		4356	FIRE TRAINING REIMBURSE	1,096	1,197	0	0	0
		4358	VIDEO GAMING TAX	106,960	178,437	173,025	224,660	51,635
		4359	PULL TABS & JAR GAMES TAX	2,395	3,029	1,400	1,400	0
		4360	PERS PROP REPLACEMENT TAX	190,483	179,696	200,000	181,685	-18,315
		4364	CROSSING GUARD REIMBURSE	0	0	0	42,135	42,135
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	74,096	74,713	76,000	82,230	6,230
		4382	TWNSHP PERS PROP REPLACE	6,633	-3,790	6,300	6,500	200
		4387	TIF SURPLUS DISTRIBUTION	451,292	232,668	235,173	320,700	85,527
		4408	I.G.A. REVENUE	202,768	1,468,643	1,582,226	1,691,459	109,233
		4409	AMBULANCE FEES	470,230	586,985	570,000	572,460	2,460
		4410	FLOOD PLAIN DETERM FEES	30	0	0	0	0
		4412	PLANNING HEARING FEES	3,408	6,539	4,600	4,600	0
		4413	SUBDIVISION PRE-FILE FEES	977	1,195	1,195	1,195	0
		4414	PLAN REVIEW FEES	124,407	21,185	30,000	30,000	0
		4415	DUPLICATING SERVICES	6,847	5,373	5,300	5,300	0
		4416	MAPS AND CODEBOOKS	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 APPROVED	FY 2017 APPROVED MINUS FY 2016 BUDGET
01...	GENERAL FUND...	4417	WATER & SEWER REIMBURSE	1,189,396	1,237,488	1,250,872	1,290,307	39,435
		4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	3,450	7,600	3,500	1,900	-1,600
		4421	POLICE LIASON REIMBURSE	139,133	138,011	162,319	164,042	1,723
		4422	FINGER PRINTING FEE	4,290	2,226	2,080	2,080	0
		4423	IMPOUNDING FEES	890	800	702	850	148
		4426	FALSE ALARM FEES	10,919	13,544	10,000	10,000	0
		4427	CPR FEES	1,110	520	850	1,020	170
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	232,822	192,820	180,000	196,900	16,900
		4431	SOLID WASTE SERVICE CHRGE	520,600	577,220	541,000	623,000	82,000
		4432	SWANCC FEES	236,383	246,522	237,000	251,000	14,000
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	4,136	3,925	4,000	4,000	0
		4470	PAVILION PROGRAM FEES	22,345	22,233	25,000	20,000	-5,000
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	29,498	26,528	27,000	26,500	-500
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	50,777	51,888	49,825	55,000	5,175
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	128,192	132,585	143,000	129,920	-13,080
		4512	LOCAL ORDINANCE FINES	141,250	155,021	165,000	190,820	25,820
		4513	TRAFFIC JUDGMENTS	0	0	0	0	0
		4514	DUI FINES	19,623	24,826	24,000	17,000	-7,000
		4515	ADMINISTRATIVE CITATION	13,225	5,290	4,785	4,900	115
		4516	ADMINISTRATIVE TOW FEE	175,000	188,090	197,500	155,000	-42,500
		4517	HOUSING FINES	180	19,230	0	0	0
		4518	RED LIGHT VIOLATORS	347,512	417,117	350,000	425,000	75,000
		4519	COURT SUPERVISION FEES	14,329	14,347	14,992	16,748	1,756
		4520	ADMIN HEARING FEE	4,850	2,805	3,300	3,350	50
		4610	INTEREST REVENUE	127,184	129,115	141,415	146,598	5,183
		4620	GAIN(LOSS) SALE INVESTMTS	-177,538	-7,404	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-26,525	-24,081	0	0	0
		4653	DONATIONS	4,965	18,002	100	100	0
		4655	FOURTH OF JULY DONATIONS	31,250	40,500	0	45,270	45,270
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	31,597	67,886	69,733	71,637	1,904
		4662	RENTAL INCOME T-MOBILE	27,874	28,710	28,656	28,656	0
		4701	CABLE TV FRANCHISE FEES	358,021	366,433	368,000	391,790	23,790
		4703	ALARM SVC FRANCHISE FEES	42,151	42,584	42,840	44,391	1,551
		4704	WASTE MGMT FRANCHISE FEE	87,904	88,893	88,893	90,249	1,356
		4705	AT&T FRANCHISE FEE	171,893	179,356	180,000	167,855	-12,145
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	12,867	57,674	12,000	12,180	180
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	15,404	16,854	16,854	17,107	253
		4730	RECYCLING PROGRAM REVENUE	6,837	7,558	6,659	0	-6,659
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	233,519	319,265	204,476	0	-204,476
		4780	LEGAL SETTLEMENT	64,894	162,341	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 APPROVED	FY 2017 APPROVED MINUS FY 2016 BUDGET
01...	GENERAL FUND...	4790	OTHER MISC. REVENUE	81,453	63,563	68,000	66,383	-1,617
		4828	TRANS FROM 2003 BONDS	0	0	0	0	0
		4836	TRANS FROM SE 2 TIF	34,000	0	0	0	0
		4837	TRANSFER FROM SE TIF	0	0	0	0	0
		4855	TRANS FROM GRANT FUND	2,500	0	0	0	0
				34,527,912	38,937,212	38,836,297	40,063,583	1,227,286
11	MFT	4354	MOTOR FUEL TAX	1,267,511	920,396	891,628	961,311	69,683
		4362	MFT-HIGH GROWTH CITIES	31,574	31,630	31,000	0	-31,000
		4610	INTEREST REVENUE	4,475	1,478	11,518	14,973	3,455
		4620	GAIN(LOSS) SALE INVESTMTS	-177	-195	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-2,079	0	0	0	0
		4790	OTHER MISC. REVENUE	8	80	0	0	0
				1,301,312	953,389	934,146	976,284	42,138
12	FOREIGN FIRE INS TAX FL	4610	INTEREST REVENUE	33	0	1,375	1,470	95
		4710	FOREIGN FIRE INSURE TAX	57,052	64,547	65,000	70,000	5,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
				57,084	64,547	66,375	71,470	5,095
15	EMERGENCY TELEPHONE	4408	I.G.A. REVENUE	413,692	98,815	96,225	196,903	100,678
		4420	911 WIRELESS EMERG SURCH	226,982	246,206	235,000	362,514	127,514
		4424	911 EMERGENCY SURCHARGES	132,778	129,109	109,250	0	-109,250
		4610	INTEREST REVENUE	864	937	3,640	4,088	448
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	180,000	210,000	120,000	210,000	90,000
				954,317	685,066	564,115	773,505	209,390
21	2007 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	84,314	99,554	0	20,000	20,000
		4610	INTEREST REVENUE	634	322	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	310,089	294,367	345,318	320,101	-25,217
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				395,036	394,242	345,318	340,101	-5,217
22	2008 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	1,149,438	1,234,436	1,309,220	1,405,625	96,405
		4610	INTEREST REVENUE	1,384	483	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
		4840	TRANS FROM WATER/SEWER	537,844	582,900	630,364	676,784	46,420
				1,688,666	1,817,819	1,939,584	2,082,409	142,825
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	403,499	399,707	392,000	392,000	0
		4610	INTEREST REVENUE	71	52	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 APPROVED	FY 2017 APPROVED MINUS FY 2016 BUDGET
				403,570	399,759	392,000	392,000	0
30	TOWN CENTER TIF FUND	4834	TRANSFER FROM CAP PROJ FD	14,630	0	0	0	0
				14,630	0	0	0	0
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,531,213	2,724,734	2,776,981	3,036,491	259,510
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	17,715	9,005	44,053	0	-44,053
		4620	GAIN(LOSS) SALE INVESTMTS	-2,444	-2,012	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-1,290	-1,786	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4832	TRANS FROM SOUTH TIF	6,419,668	0	0	0	0
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				8,964,863	2,729,940	2,821,034	3,036,491	215,457
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,291,454	1,359,386	1,428,890	1,620,514	191,624
		4610	INTEREST REVENUE	41,104	11,441	6,061	12,397	6,336
		4620	GAIN(LOSS) SALE INVESTMTS	-2,094	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-1,836	3,225	0	0	0
		4831	TRANS FROM CROSSROADS TIF	1,109,834	0	0	0	0
				2,438,462	1,374,052	1,434,951	1,632,911	197,960
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	0	100,000	110,000	0	-110,000
		4610	INTEREST REVENUE	68,058	77,438	49,466	77,467	28,001
		4620	GAIN(LOSS) SALE INVESTMTS	-2,577	-3,723	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-30,301	-8,572	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	512,290	650,380	1,831,869	1,789,524	-42,345
		4812	TRANSFER FROM RD & BRIDGE	0	0	0	0	0
		4815	TRANSFER FROM 911 EMERG	85,259	82,874	54,339	112,458	58,119
		4840	TRANS FROM WATER/SEWER	0	0	162,182	222,703	60,521
				632,729	898,397	2,207,856	2,202,152	-5,704
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	3,143,435	2,973,641	2,962,000	2,852,000	-110,000
		4310	FEDERAL GRANTS	159,086	130,785	4,132,000	3,000,000	-1,132,000
		4313	BIKE PATH GRANT	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4378	DNR GRANT	0	0	0	0	0
		4610	INTEREST REVENUE	27,623	26,062	34,135	53,696	19,561
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-5,281	-1,116	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-6,973	8,002	0	0	0
		4660	RENTAL INCOME	676,329	676,329	56,361	0	-56,361
		4720	SALE OF FIXED ASSETS - GG	0	921,327	0	0	0
		4790	OTHER MISC. REVENUE	227,347	0	400,000	244,000	-156,000

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 APPROVED	FY 2017 APPROVED MINUS FY 2016 BUDGET
34...	CAPITAL PROJECTS FUND	4801	TRANSFER FROM GEN FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				4,221,565	4,735,028	7,584,496	6,149,696	-1,434,800
35	TOWNCENTER TIF 2 FUN	4111	PROPERTY TAX-CURRENT YEAR	0	36,525	38,265	552,310	514,045
		4310	FEDERAL GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	0	2,609	6,944	21,738	14,794
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	0	0	0	0
		4790	OTHER MISC. REVENUE	11,919	75,013	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	4,200,000	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				11,919	4,314,147	45,209	574,048	528,839
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	0	164,682	165,283	621,735	456,452
		4610	INTEREST REVENUE	3	27	0	0	0
		4790	OTHER MISC. REVENUE	0	13	0	0	0
				3	164,723	165,283	621,735	456,452
39	LAKE COOK/MILW TIF FU	4111	PROPERTY TAX-CURRENT YEAR	3,928,974	4,650,758	4,727,821	5,694,137	966,316
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	654	2,465	32,666	14,614	-18,052
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4777	REMEDICATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	406,525	410,625	413,000	415,125	2,125
		4824	TRANS FROM 2012A BONDS	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	0	0	0	0	0
4903	PREMIUM ON BONDS ISSUED	0	0	0	0	0		
				4,336,153	5,063,848	5,173,487	6,123,876	950,389
3900	NORTH TIF DISTRICT	4824	TRANS FROM 2012A BONDS	0	0	0	0	0
				0	0	0	0	0
40	WATER AND SEWER FUN	4441	WATER	6,274,740	6,800,209	6,914,160	7,158,050	243,890
		4442	WATER-CONSTRUCTION	1,763	5,468	3,569	3,712	143
		4443	WATER-CONNECTIONS	15,525	29,039	30,000	30,000	0
		4444	TURN-ON FEES	4,121	4,011	4,488	4,578	90
		4445	WATER METER SALES	21,314	40,578	10,000	10,000	0
		4446	WATER-PENALTIES	87,237	70,988	85,000	72,100	-12,900
		4451	SEWER	1,448,477	1,588,009	1,710,720	1,768,600	57,880
		4452	SEWER-CONNECTIONS	16,543	67,568	40,000	37,500	-2,500
		4453	SEWER-PENALTIES	21,995	18,533	22,000	22,660	660
		4610	INTEREST REVENUE	47,708	52,247	63,636	57,980	-5,656
4620	GAIN(LOSS) SALE INVESTMTS	-12,626	-2,590	0	0	0		

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 APPROVED	FY 2017 APPROVED MINUS FY 2016 BUDGET
40...	WATER AND SEWER FUN	4630	UNREALIZED GAIN (LOSS)	-13,741	-12,335	0	0	0
		4720	SALE OF FIXED ASSETS - GG	47,332	18,815	0	0	0
		4765	IPBC TERM RESERVE REVENUE	23,010	27,057	0	0	0
		4775	DEVELOPER DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	151,602	30,586	20,000	20,000	0
		4799	INVEST IN JOINT VENTURE	-107,765	-24,827	0	0	0
		4855	TRANS FROM GRANT FUND	0	0	0	171,500	171,500
		4900	BOND PROCEEDS	0	0	0	0	0
				8,027,233	8,713,356	8,903,573	9,356,680	453,107
4100	WATER DIVISION	4833	TRANS FROM CAP EQUIP REPL	4,825	7,789	0	0	0
				4,825	7,789	0	0	0
4200	SEWER DIVISION	4833	TRANS FROM CAP EQUIP REPL	1,884	2,854	0	0	0
				1,884	2,854	0	0	0
45	STORMWATER FUND	4456	STORMWATER	0	0	542,000	686,000	144,000
		4457	STORMWATER - PENALTIES	0	0	0	4,500	4,500
		4610	INTEREST REVENUE	0	0	3,500	3,195	-305
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	0	545,500	693,695	148,195
51	LIABILITY INSURANCE FU	4610	INTEREST REVENUE	26,918	34,672	11,872	24,016	12,144
		4620	GAIN(LOSS) SALE INVESTMNTS	-3,731	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-4,507	-8,289	0	0	0
		4790	OTHER MISC. REVENUE	0	19,710	0	0	0
		4801	TRANSFER FROM GEN FUND	1,096,948	1,334,954	1,492,110	1,412,117	-79,993
		4840	TRANS FROM WATER/SEWER	142,542	173,469	193,890	183,496	-10,394
				1,258,170	1,554,516	1,697,872	1,619,629	-78,243
55	GRANT FUND	4310	FEDERAL GRANTS	152,129	171,915	173,000	179,000	6,000
		4370	STATE OF ILLINOIS GRANTS	7,028	1,543	3,200	0	-3,200
		4801	TRANSFER FROM GEN FUND	33,449	58,995	62,548	58,070	-4,478
				192,606	232,453	238,748	237,070	-1,678
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,692,954	2,060,385	1,768,481	1,768,316	-165
		4610	INTEREST REVENUE	1,965,980	1,965,170	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMNTS	-112,577	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	865,047	-2,088,118	0	0	0
		4651	POLICE PENS EMP CONTRIBS	564,098	604,042	600,888	598,742	-2,146
		4790	OTHER MISC. REVENUE	50	0	0	0	0
				4,975,551	2,541,479	2,869,369	2,867,058	-2,311
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,850,379	2,258,857	1,936,380	2,293,581	357,201

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 APPROVED	FY 2017 APPROVED MINUS FY 2016 BUDGET
62...	FIRE PENSION FUND...	4610	INTEREST REVENUE	1,441,027	1,290,500	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	333,058	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	661,533	-776,565	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	438,414	578,831	470,624	481,042	10,418
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	50	0	0	0
				4,724,412	3,351,672	2,907,004	3,274,623	367,619
				79,132,902	78,936,289	79,672,217	83,089,016	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for fiscal year 2017 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the home rule sales tax, the sale of water, sewer use fees, the Village's share of State Income tax, and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any, affecting these sources. All figures are based on the inclusion of interfund transfers.

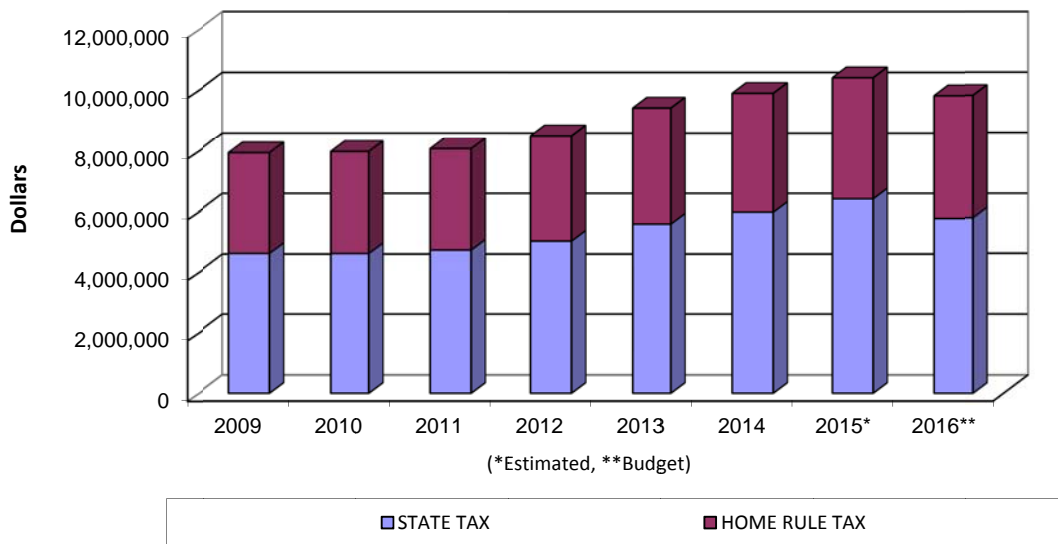
GENERAL FUND

The General Fund accounts for most of the operating functions of the Village and has the most diverse sources of revenue. The primary sources of revenue are property tax, sales tax, income tax, and telecommunications tax.

SALES TAX - \$10,367,108 (25.88%). More than any other source of revenue, sales tax receipts were negatively impacted by the global financial crisis that began in 2008. In fact, 2017 estimated receipts are expected to exceed 2007 receipts - the year the Village received the most sales tax revenue in its history – by only \$287,246. This is the primary reason we have been experienced deficit budgets the last few years.

Through nine (9) months of FY 2016, the Village's sales tax receipts were down -8.36% compared to the same period in 2015; however, the decrease is attributable to three large use tax payments the Village received in 2015. Excluding these one-time payments (from both fiscal years), sales tax revenue has increased only 0.44% through the first nine (9) months of this fiscal year. The FY 2017 budget reflects a 2.45% increase (\$248,108) in sales tax receipts over our 2016 estimate. The anticipated reflects our conservative view of the growth we are likely to see in the Village's existing tax base plus new revenue we anticipate receiving when two new restaurants and a major liquor store open in early 2017. Since sales tax can be a volatile source of revenue, we will continue to monitor our receipts on a monthly basis and recommend changes to the budget if our projections prove too optimistic.

SALES TAX



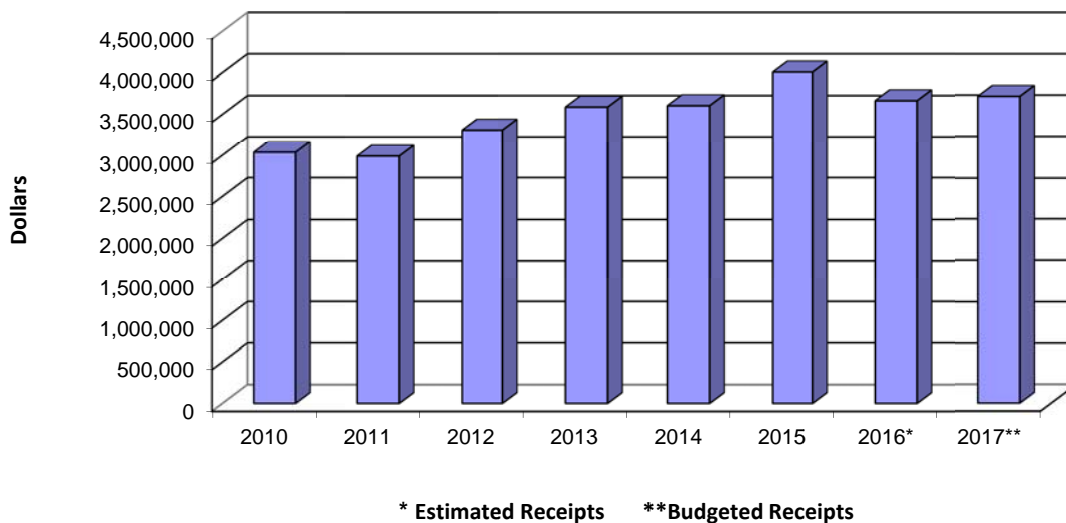
PROPERTY TAXES - \$8,820,478 (22.02%). In December 2016, the Village Board approved the 2016 Tax Levy, which reflected a 5.0% increase as compared to the 2015 Tax Levy. In recent years, increases in the total levy have been necessary to pay for increases in operating costs and the Village's required contribution to the Police, Fire and

Illinois Municipal Retirement Fund (IMRF) pension funds. The pension funds incurred significant losses in asset value in 2008 as a result of the decline in the stock market, and, as a result, the employer contribution to these funds has increased substantially since then. In addition, increases in the cost of salaries and health insurance benefits and unfunded mandates from the State of Illinois have created the need for property tax increases despite the Village’s efforts to reduce expenditures in all departments.

STATE INCOME TAX - \$3,710,840 (9.26%). The Village receives a portion of the State’s 3.75% personal income tax on individuals, trusts and estates and 5.25% tax on corporations. The total amount distributed to local governments is determined on a per capita basis and is dependent on the overall condition of the state's economy. Income tax revenue is down -341,060 (-8.51%) this year for reasons that are not completely clear; however, the Illinois Municipal League attributes some of the decrease to the Illinois Department of Revenue’s new accounting system and to changes in the federal tax code that impact how much corporations are paying in federal and state income taxes. Since we are uncertain of what to expect from this source of revenue in 2017, we have budgeted an increase of only \$46,033 (1.26%) as compared to FY 2016 receipts. Our projections are based on historical receipts, especially those of the last year. As with sales tax, our share of State income tax is significantly impacted by changes in the economy and therefore, we monitor it carefully throughout the year.

In 2010, the U.S. Bureau of Labor conducted a nationwide census, and, as a result of that process, the Village’s population decreased by 907 people (-2.35%) to 37,648. The municipal share of State income tax is controlled by the State legislature and is subject to change at any time.

STATE INCOME TAX



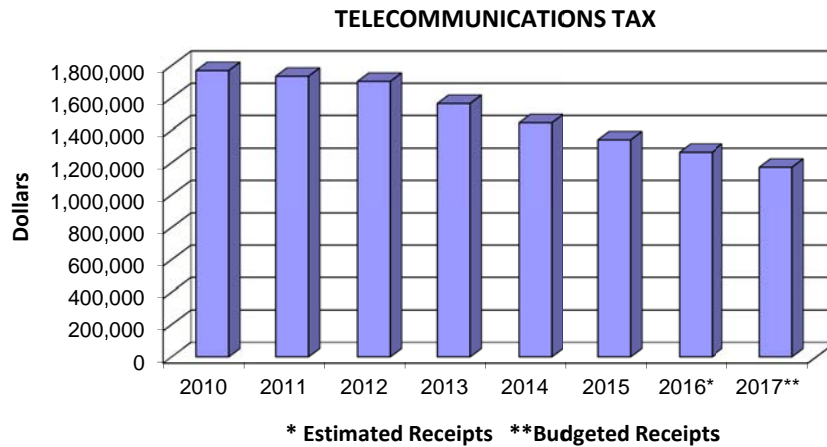
LICENSES, PERMITS, INSPECTION FEES AND FINES - \$1,902,616 (4.75%). This revenue source includes building permits, business licenses and liquor license fees. It also includes revenue from court fines and traffic judgments. Revenue from these sources is fairly consistent from year to year; however, the Village building permit revenue can fluctuate from year to year based on economic development related activity. In late 2005, the Village Board approved an ordinance that automatically increases these fees by the change in the Consumer Price Index (C.P.I.) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

INTERGOVERNMENTAL REVENUE – \$1,447,087 (3.61%). The two major sources of intergovernmental revenue are the Personal Property Replacement Tax (PPRT) and Local Use Tax remitted by the State of Illinois. PPRT is a tax imposed by the General Assembly to replace revenue lost by units of local government as a result of the abolition of ad valorem personal property taxes several years ago. Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped

to Illinois residents and businesses (e.g. office supplies, clothing, etc.). The tax is collected by the State of Illinois and with a few exceptions, is remitted to each municipality based on population. FY 2017 revenue estimates are based on projections provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Township Personal Property Replacement Tax.

SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$1,172,180 (2.93%). The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

In January 2003, the State Department of Revenue began collecting this tax on behalf of all municipalities and now remits payments monthly. In recent years, telecommunications tax receipts have declined due to the elimination of landlines and the increase in Internet forms of communication which are not subject to the tax. As the chart shows, telecom revenue has declined significantly for the last several years and the Village expects this trend to continue in future years.



WATER & SEWER FUND REIMBURSEMENT - \$1,290,307 (3.22%). This source of revenue represents the Water & Sewer Operating Fund’s share of overhead and salary costs borne by the General Fund. This annual transfer is based on a formula that takes into account a number of services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$1,055,700 (2.64%). The Village implemented a 5% hotel operator’s occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased to over \$1,000,000 each year.

FOOD & BEVERAGE TAX - \$964,980 (2.41%) - On August 15, 2005, the Village established a 1% Restaurant and Other Places for Eating Tax. The tax applies to the sale of “prepared food”, which is defined as food or liquid, including alcoholic beverages that are prepared for immediate consumption at Restaurants and Other Places for Eating. Places for Eating is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not. Carry-out only restaurants are exempt from the tax.

Our 2017 budget includes an increase of \$40,980 (4.44%) compared to 2016 estimated receipts which reflects the revenue we anticipate receiving from the Village's existing restaurants and two new restaurants expected to open in early 2017.

SOLID WASTE SYSTEM REVENUE- \$874,000 (2.18%). The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly for the Village and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents these fees (\$4.48 per single family and multi-family housing unit per month), which are passed through the Village. In addition, the Village collects a fixed cost fee of \$1.35 per month on all residential units (approximately 14,000) via the water billing system to partially offset the SWANCC debt service or fixed cost facility fees. The fees collected have offset the payments to SWANCC and no increase in the near future is foreseen.

INVESTMENT INCOME - \$146,598 (.37%). The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer typically invests in short-term (i.e. maturities up to 5 years) federally insured certificates of deposit, US government agencies, and the Illinois Metropolitan Investment Fund (IMET). IMET is a governmental investment fund that actively manages two investment funds including a 1-3 Year bond fund and a short-term money market instrument (called the "Convenience Fund"). The 1-3 Year Fund tends to produce better returns than other investments when interest rates are falling. This revenue is dependent on short-term interest rates and investable funds.

Revenue for 2017 is only slightly higher than in prior years due to low interest rates.

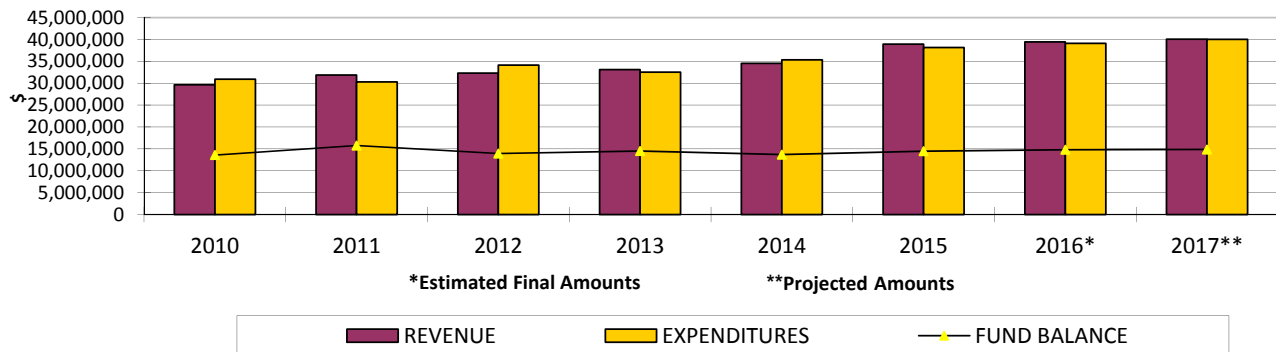
OTHER - \$5,167,425 (12.90%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$4,061,897). "Other" also includes cable television and other utility franchise fees, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is decreasing from \$1,768,481 to \$1,768,316 and the Fire Pension Fund's contribution will increase from \$1,936,380 to \$2,293,581. The total amount allocated to the two pension funds has increased substantially in recent years due to losses resulting from the stock market decline of 2008. Both Funds invest approximately 55% of their assets in equities and 45% in fixed income securities as permitted by State Statute. The employer's contribution is determined by an independent actuary hired annually by the Village.

GENERAL FUND RESERVES

The chart below shows the end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year to year. Fund balance is generally expressed as a percentage of operating expenditures, with three to six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. The Village anticipates a balanced budget next year and expects fund balance to equal 37% of annual operating expenditures by the end of FY 2017.

**GENERAL FUND
REVENUES VS EXPENDITURES**



WATER AND SEWER FUND

The Water and Sewer Fund is a proprietary fund and is responsible for the operation and maintenance of the water supply system and the operation and maintenance of the sanitary collection system. Water is purchased wholesale from the Northwest Water Commission, a four member joint agency. The source of the water is Lake Michigan. Treatment of sanitary sewerage is the responsibility of the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC), which is a separate taxing agency.

WATER AND SEWER USE FEES - \$8,926,650. This consists of fees derived from the retail sale of water and sewer use fees, which are based on amount of water billed. The budget reflects an increase of 3.03% from \$7.26 to \$7.48 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the ongoing operation and maintenance of the water and sewer system.

INVESTMENT INCOME - \$57,980. This represents investment income from available funds. Investment income has been limited in recent years due to low interest rates.

INTERFUND TRANSFER - \$171,500. This represents a contribution from the Stormwater Fund to offset costs incurred by the Water and Sewer Fund to maintain the stormwater management system. The Village's Stormwater Fund policy stipulates that up to 25% of stormwater fee revenue can be used each year to pay for costs associated with the ongoing maintenance of the stormwater management system.

OTHER - \$200,550. Includes revenue from the sale of water meters to customers and other miscellaneous charges.

MOTOR FUEL TAX FUND

This fund accounts for the intergovernmental revenue from the State's tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of approximately \$25.53 per capita this year. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$961,311, and interest earnings of \$14,973. The size of the road program affects the amount of MFT used for capital improvements.

GENERAL OBLIGATION BOND DEBT SERVICE FUND

Property tax is the primary source of funds used to pay the principal and interest payments on the outstanding bond issues. The Village's outstanding GO debt consists of the following issues and principal amounts as of December 31, 2016:

2007	10,000,000
2008	15,760,000
2009	10,000,000
2011	5,045,000
2012A	2,895,000
2012B	2,985,000
2016	10,000,000
Total:	\$56,685,000

The 2007 through 2009 bonds were issued to pay for the new Village Hall building, a new fire station headquarters, new public works facility and renovation of the existing police station. The Village will rely primarily on property tax proceeds and some Water and Sewer Fund revenue to pay the debt service on these bonds.

In 2011, the Village sold \$8,445,000 in general obligation refunding bonds, in order to take advantage of lower interest rates and realize present value savings by refunding some of the Village's existing debt. Accordingly, the Village refunded all of its Series 2003A and Series 2003B bonds, and most of its Series 2004A bonds. By doing so, the Village realized over \$612,000 in present value savings that will be realized over the life of the refunding bonds.

In 2012, the Village sold \$3,925,000 in Series 2012A General Obligation Sales Tax Refunding bonds, in order to refund the Series 2005 G.O. alternate revenue (sales tax) bonds. By refunding the Series 2005 bonds, the Village was able to realize \$167,424 in present value savings.

In 2012, the Village sold \$3,500,000 in Series 2012B General Obligation Water System bonds, to pay for the cost of a water meter replacement program. The debt is related to the water and sewer system only; therefore, principal and interest payments will come from the Water and Sewer Fund and will have no impact on the Village's property tax levy.

Finally, in 2016, the Village sold \$11,355,000 in Series 2016 General Obligation Refunding bonds in order to refund the Series 2005 Tax Increment Financing Revenue bonds that were sold to provide a development incentive for the Westin Hotel project. By doing so, the Village realized \$3,035,000 in interest savings on a net present value basis.

Anticipated revenue for the fiscal year from property taxes is \$1,817,625. Other sources of revenue to the fund include a \$320,101 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$676,784 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building).

POLICE PENSION FUND

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. The Village contribution is determined by an actuarial analysis of the fund performed each year. The proposed level of funding for FY 2017 from property taxes is \$1,768,316 (down from \$1,768,481 in FY 2016). Other sources of revenue to the Fund include employee contributions of \$598,742 and investment income of \$500,000.

FIREFIGHTERS PENSION FUND

The Firefighters' Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. An employer contribution of \$2,293,581 (up from \$1,936,380 in FY 2016) is required in 2017. The substantial increase is largely due to investment returns which, in recent years, have lagged the actuarial investment return assumption and the impact of demographic and assumption changes.

An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase in the future. Other sources of revenue to the Fund include employee contributions of \$481,042 and investment income of \$500,000.

Pension benefits are determined by the state legislature and are subject to the political process at that level. Benefits have increased in recent years without a like increase in the required employee contribution, which has caused the Village contribution to increase. However, prudent investment of the assets of the Fund has eased this increase somewhat. It is difficult to project the future level of taxes necessary to fund pensions since this is subject to the State political process.

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds account for revenue from the Village's five (5) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of \$11,525,187, investment income of \$48,749 and a \$415,125 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel alternate revenue general obligation bonds.

Development proposals continue to be evaluated for sites in the districts. Increment taxes should continue to increase as sites are developed and increase in value.

MISCELLANEOUS FUNDS

The following miscellaneous funds are maintained for legal or internal accounting purposes. These include the following:

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$2,202,152. The CERF Fund is an internal service fund intended to smooth the annual costs of replacement of major equipment and vehicles in all departments. The revenue is a fund transfer (\$2,124,685) from the various operating departments and is based on the expected life and replacement costs of the equipment. Projections for 2017 include \$77,467 in interest earnings.

CAPITAL PROJECTS FUND - \$6,149,696. The purpose of the fund is to earmark revenue to pay for infrastructure (e.g. streets, sidewalks, streetlights, bridges, bike paths, etc.) and non-infrastructure (e.g. building improvements, land acquisition, streetscape projects, etc.) improvements not related to the Village's water and sewer system, stormwater system or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$2,852,000), income from the sale of property (\$244,000), grant revenue for the Fox Point mobile home (\$3,000,000) and interest income (\$53,696).

EMERGENCY TELEPHONE SYSTEM (E-911) - \$773,505. The operation of the E911 system is funded through landline and wireless phone line fees collected by the Illinois State Police and remitted to the Joint Emergency Telephone System Board (JETSBS). The JETSBS determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - \$1,619,629. The Liability Insurance Fund is an internal service fund used to provide for the payment of claims and insurance premiums for the Village's liability and workers' compensation insurance policies. A financial policy dictates that the Fund retain a fund balance equal to two years of claim expenses to cover future claim expenses. Revenue to the fund consists primarily of transfers from other operating

funds. The transfers represent each fund's share of liability coverage.

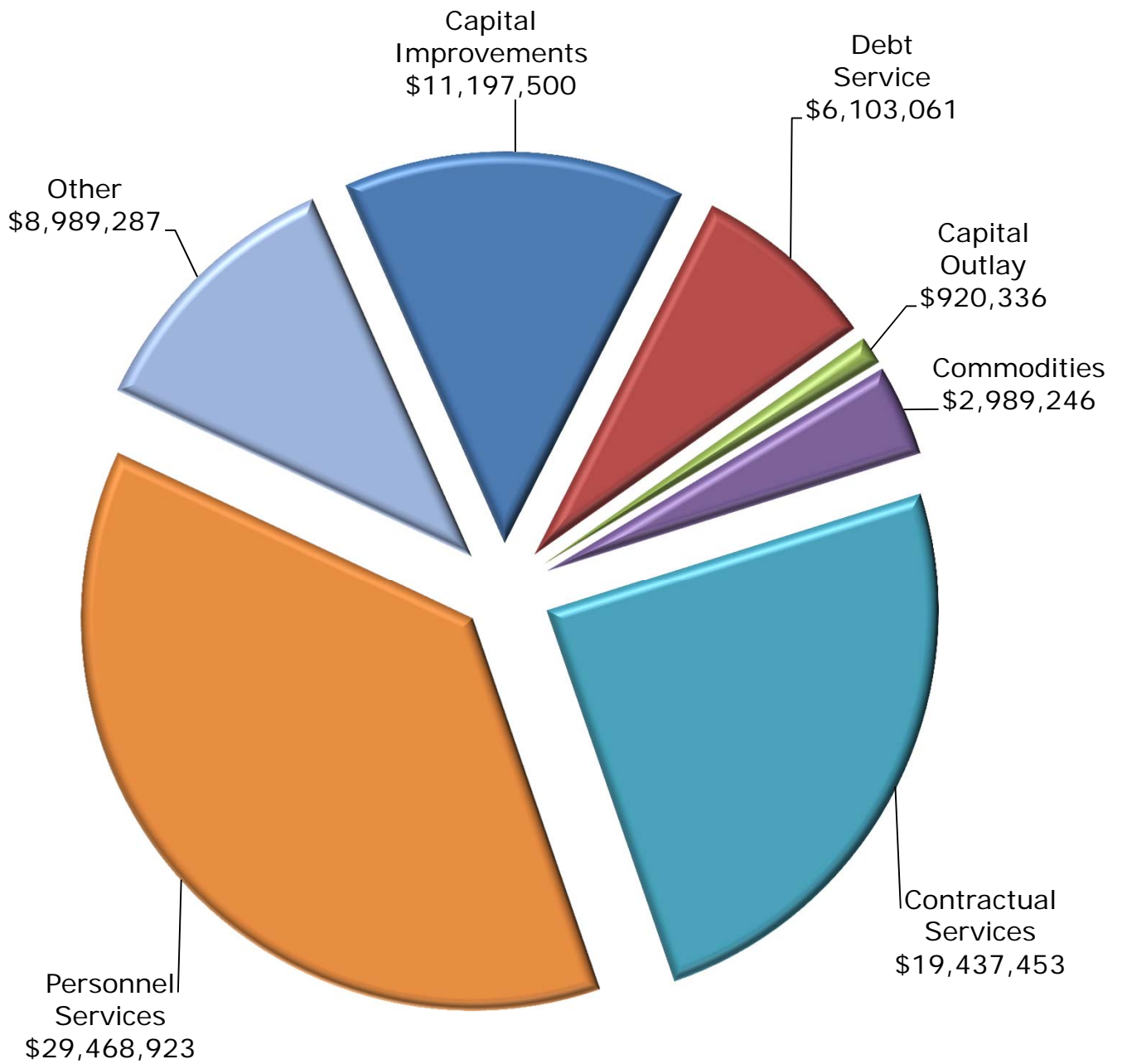
GRANT FUND - \$237,070. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2017 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue and fluctuates significantly from year to year depending on availability.

FOREIGN FIRE INSURANCE FUND - \$71,470. The Village receives tax revenue from companies located outside of Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

STORMWATER FUND - \$693,695. In January of 2015, the Village Board was presented with a Stormwater Management Plan prepared by an engineering firm with input from the Village's staff and elected officials. The plan identified over \$48 million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately \$800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

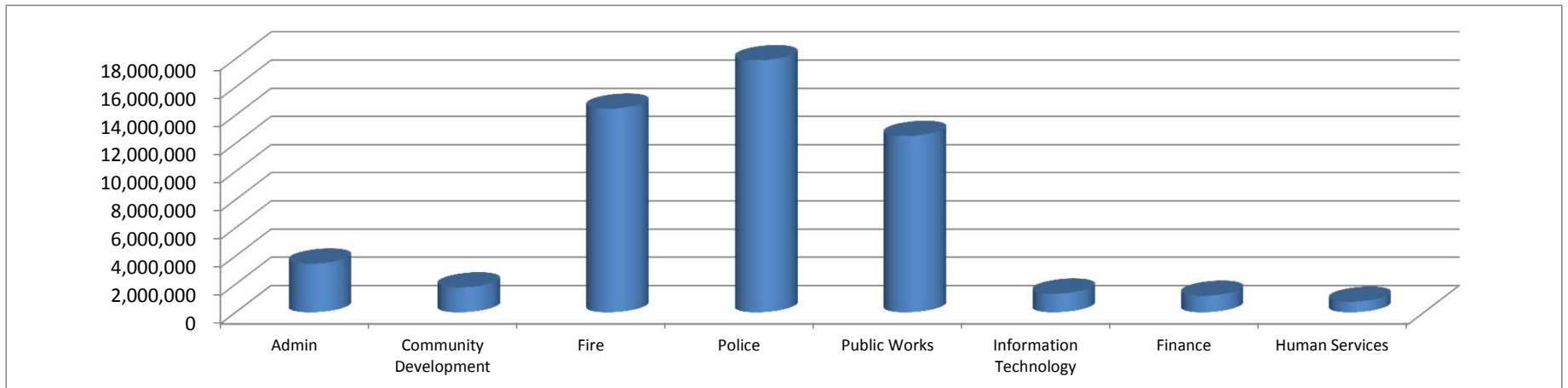
Since no revenue source existed to offset those costs, the Village implemented a stormwater utility fee in early 2016 to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) a fee of \$2.25 per Equivalent Runoff Unit (ERU) for FY 2017 with single-family homes paying for one ERU per month, and commercial, industrial and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. At \$2.25 per ERU, the Village expects to raise \$690,500 in revenue next year from the fee and \$3,195 in interest income.

FY 2017
Budgeted Expenditures by Category
All Funds
(Excluding Interfund Transfers)



VILLAGE OF WHEELING, ILLINOIS
Expenditures by Department and Fund
Fiscal Year 2017

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2017 Total Budget
General Fund	3,455,910	1,764,447	11,422,844	14,819,002	5,296,047	1,326,950	1,174,015	752,538		40,011,753
Water/Sewer Fund					7,229,646				3,383,261	10,612,907
Foreign Fire Insurance Fund			69,200							69,200
Emergency Telephone (911)									737,420	737,420
Grant Fund									237,070	237,070
Police/Fire Pension Funds			2,971,743	3,079,288						6,051,031
Debt Service Funds									2,866,409	2,866,409
Tax Increment Financing Funds									8,371,861	8,371,861
Capital Projects Fund									9,018,172	9,018,172
Stormwater									776,000	776,000
Capital Equipment Replacement Fund									1,620,000	1,620,000
Liability Insurance Fund									1,595,547	1,595,547
Motor Fuel Tax Fund									1,114,700	1,114,700
BUDGETED EXPENDITURES	3,455,910	1,764,447	14,463,787	17,898,290	12,525,693	1,326,950	1,174,015	752,538	29,720,440	83,082,070



**EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2014 ACTUAL	FY2015 ACTUAL	2016 BUDGET	FY2017 BUDGET
5101	LONGEVITY	105,193	105,190	111,800	108,800
5102	OVERTIME	1,402,734	1,424,961	1,347,704	1,419,539
5103	SEASONAL HELP	147,369	108,494	186,500	71,600
5104	SALARIES	19,107,134	20,295,349	20,759,611	21,156,604
5105	LOCAL TRAINING & MEETINGS	105,257	101,267	116,541	128,350
5106	UNIFORM ALLOWANCE	133,091	117,378	116,745	132,530
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	1,965,263	2,217,046	2,157,078	2,256,492
5109	POL/FIR PENS EMPLR CNTRB	3,543,333	4,319,242	3,704,861	4,061,897
5110	COLLEGE INCENTIVE	3,700	3,008	3,300	3,000
5111	UNEMPLOYMENT COMPENSATION	7,445	26,056	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	5,244	5,503	6,785	7,500
5115	SLDPA RETIREE CONTRIBUTN	79,570	89,673	40,000	54,795
5116	SICK LEAVE ANNL BUY BACK	58,422	59,834	67,721	67,816
5125	SAFETY PROGRAM	0	0	0	0
5201	ADVERTISING & PUBLISHING	10,705	10,183	9,370	8,370
5202	ANIMAL IMPOUND	4,692	3,795	4,000	4,000
5203	AUDIT	56,827	48,649	63,050	64,950
5204	CODIFICATION	5,554	7,473	7,500	7,500
5205	MULTIPLE DAY TRAINING	76,337	63,691	75,385	88,768
5206	CONSULTING SERVICES	955,098	600,237	1,138,057	752,100
5207	IS SERV & MAINT AGREEMENT	518,753	630,719	557,705	621,557
5208	DEBRIS DUMP CHARGES	35,456	24,989	52,350	41,850
5209	ENERGY	281,318	240,640	293,000	287,300
5210	EXTERMINATION SERVICE	6,005	6,110	6,800	6,800
5211	EXTINGUISHER SERVICE	1,811	2,757	2,350	2,790
5212	EMPLOYEE HEALTH INSURANCE	3,421,344	3,452,972	3,466,479	3,558,774
5213	GEN LIABILITY INSURANCE	1,565,375	1,892,119	2,076,337	1,996,253
5214	HYDRANT MAINTENANCE	26,516	25,729	26,000	26,000
5215	JANITORIAL SERVICES	135,679	133,523	100,000	100,000
5216	LAUNDRY SERVICE	0	0	0	0
5217	LANDSCAPE MAINTENANCE	142,232	161,619	171,250	299,950
5218	LEGAL SERVICES	482,573	560,618	526,500	459,500
5219	BANK CHARGES	31,143	37,299	32,280	42,600
5220	MAINT OFF/SPEC EQUIPMENT	139,871	131,285	185,923	178,620
5221	MAINT RADIO EQUIPMENT	21,251	33,037	36,940	42,450
5222	MEMBERSHIP DUES	51,606	173,521	172,613	141,306
5223	ENGINEERING & DESIGN SERV	140,020	289,784	303,580	493,500
5224	VILLAGE NEWSLETTER	0	0	0	0
5225	ACTUARIAL SERVICES	7,600	6,050	9,200	11,500
5226	PERSONNEL SERVICES	30,991	2,913	32,250	40,750
5227	POSTAGE	58,663	65,673	64,127	64,995
5228	PRINTING & BINDING	46,451	38,664	41,652	47,809
5229	PRISONER WELFARE	2,737	3,839	4,500	4,000
5230	RECORDING FEES	1,322	1,926	1,000	1,000
5231	REG & SPCL AGENCY ASSESS	845,581	820,497	831,716	955,395
5232	RENTAL AGREEMENTS	12,904	15,492	13,380	14,880
5233	RENTAL EQUIPMENT	1,960	5,870	17,900	10,400
5234	TREE MAINT SERVICE	185,008	194,805	168,450	130,000

**EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2014 ACTUAL	FY2015 ACTUAL	2016 BUDGET	FY2017 BUDGET
5236	CREDIT CARD FEES	15,259	16,349	14,080	19,560
5237	TELEMETRY EQUIP MAINT	13,533	14,742	13,500	13,852
5238	TELE-COMMUNICATION SERV	213,135	226,734	230,000	230,000
5239	CELLULAR SERVICES	84,081	96,955	95,980	102,980
5240	TRAVEL & TRANSPORTATION	0	0	0	0
5241	ACCOUNTING / BOOKKEEPING	0	37,055	0	0
5242	RETIREE HEALTH INSURANCE	676,089	663,722	669,327	674,723
5243	PUMPHOUSE MAINTENANCE	17,534	23,544	17,500	17,500
5244	DUPLICATION SERVICES	20,780	15,968	26,000	40,000
5246	MEDICAL EXAMS	39,322	29,901	42,500	58,270
5247	PAVEMENT MARKINGS	29,123	29,332	38,000	55,000
5248	FINGER PRINTING FEES	2,552	2,489	3,000	3,210
5251	STREET LIGHT MAINTENANCE	103,307	71,159	85,000	85,000
5271	INSURANCE CLAIMS ADMIN	85,448	87,316	96,900	99,807
5272	INSURANCE CLAIMS	1,375,090	613,628	955,000	1,050,000
5297	PROGRAMS/ACTIVITIES EXP	0	93,915	91,000	94,600
5299	MISC CONTRACTUAL SERVICES	5,710,674	3,325,013	7,002,501	6,387,284
5301	AUTO PETROL PRODUCTS	305,469	221,048	308,650	242,200
5302	BOOKS & SUBSCRIPTIONS	22,241	22,521	19,781	23,787
5303	CHEMICALS	111,514	154,421	208,000	91,000
5305	FIREFIGHTING SUPPLIES	90,094	136,140	135,164	122,886
5306	HEALTH TEST SUPPLIES	206	39	250	250
5308	WATER SAMPLES	15,878	12,145	10,710	10,173
5309	JANITORIAL SUPPLIES	25,359	30,526	26,000	26,000
5310	VEHICLE MAINTENANCE	264,668	255,036	259,350	256,350
5311	BLDG/GROUNDS MAINTENANCE	195,068	194,512	224,609	258,125
5312	MEDICAL SUPPLIES	17,265	17,429	21,344	15,954
5313	IS MISC EQPT & SUPPLIES	308,881	257,283	283,255	638,951
5314	MINOR STREET REPAIRS	45,929	22,773	30,000	30,000
5315	SMALL TOOLS & EQUIPMENT	81,209	112,035	128,235	538,050
5316	RANGE SUPPLIES	38,120	39,420	37,284	32,259
5317	MISC OPERATING SUPPLIES	146,801	100,272	102,344	102,980
5318	OFFICE SUPPLIES	38,691	37,058	57,400	42,450
5319	PROTECTIVE CLOTHING/SUPL	46,304	42,943	47,658	54,696
5320	STREET SIGNS	33,182	29,638	22,000	22,000
5322	WATER CHARGE	30,863	43,700	28,950	37,700
5323	AWARDS/DECORATIONS	13,103	6,490	5,050	7,810
5324	POLICE DUI FUND EXPENSES	12,847	3,375	0	0
5325	INVESTIGATIVE FUNDS	2,624	1,480	1,500	2,000
5327	IS MISC SOFTWARE	79,058	37,657	61,650	100,150
5333	BUSINESS RECRUITMENT	81,225	122,760	112,970	130,475
5340	LIFT STATIONS	40,034	11,853	30,000	30,000
5341	METERS	1,994	44,266	25,500	25,500
5342	SEWER LINE MAINTENANCE	73,439	56,332	65,000	65,000
5344	WATER MAIN MAINTENANCE	92,763	27,210	75,000	65,000
5345	WATER STORAGE MAINT	22,233	21,472	15,000	17,500
5401	MOBILE EQUIPMENT	190,738	1,172,354	1,786,000	666,000
5406	MISCELLANEOUS EQUIPMENT	0	11,000	25,000	0
5407	OFFICE EQUIPMENT	0	22,657	0	11,000
5408	BUILDING EQUIPMENT	129,410	0	0	40,000

**EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2014 ACTUAL	FY2015 ACTUAL	2016 BUDGET	FY2017 BUDGET
5411	SPECIAL EQUIPMENT	3,885	29,877	16,500	61,336
5412	IS CAPITAL EQPT/SUPPLIES	20,554	113,347	45,000	80,000
5413	IS CAPITAL SOFTWARE	0	0	0	52,000
5420	LAND ACQUISITION	16,815	0	0	10,000
5502	SANITARY SEWER IMPROVEMNT	427,803	366,406	1,336,000	493,250
5503	WATER IMPROVEMENTS	512,252	317,235	365,000	2,617,250
5504	STORM SEWER IMPROVEMENTS	1,113,488	284,650	0	1,224,500
5506	STREETSCAPE IMPROVEMENTS	1,131,335	1,657,660	880,000	2,274,000
5507	SIDEWALK IMPROVEMENTS	279,352	102,924	298,500	343,500
5508	PAVEMENT IMPROVEMENTS	1,990,804	2,057,283	2,222,000	2,275,000
5509	BUILDING IMPROVEMENTS	561,053	0	100,000	1,970,000
5512	BRIDGE IMPROVEMENTS	31,900	218,664	0	0
5513	WATERWAY IMPROVEMENTS	0	0	0	0
5531	GENERAL MAINTENANCE	0	0	0	0
5609	FISCAL AGENT FEES	7,114	6,233	6,800	2,000
5621	LOSS ON REFUNDING	1,573	1,573	0	0
5622	AMORTIZATION - PREMIUM	-6,573	-6,573	0	0
5623	BOND PRINCIPAL	2,478,179	2,754,937	3,097,812	3,805,727
5624	BOND INTEREST EXPENSE	3,004,062	2,893,281	2,767,534	2,295,334
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0
5628	AMORTIZATION - BOND INTER	0	0	0	0
5629	BOND ISSUANCE COSTS	0	0	0	0
5631	PAYMENT - BOND ESCROW	0	0	0	0
5701	CONTINGENCIES	0	0	0	0
5702	REFUND PENSION CONTRIBUTI	0	36,372	0	0
5703	GENERAL FUND REIMBRSMNT	1,189,396	1,237,488	1,250,872	1,290,306
5704	RETIREMENT PENSION	3,924,892	4,284,580	4,573,333	4,873,186
5705	NWWC WATER CHARGE	1,692,088	1,697,197	1,750,000	1,750,000
5706	TRANSFER TO DEBT SERVICE	537,844	582,900	630,364	676,784
5707	TRANSFER TO CERF	597,549	733,254	2,048,390	2,124,684
5710	DEPRECIATION EXPENSE	1,211,348	1,276,739	0	0
5712	LOSS/LAND HELD FOR RESALE	0	0	0	0
5713	OPEB EXPENSE	-3,825	-110,372	0	0
5714	NON-DUTY DISABILITY PENSN	61,124	62,363	64,235	65,510
5716	DUTY DISABILITY PENSION	494,921	497,002	512,050	532,934
5718	SURVIVING SPOUSE PENSION	415,678	375,352	387,168	343,351
5750	TIF INCENTIVE PAYMENTS	3,296,146	1,239,174	2,707,051	0
5751	SALES TAX SHARING AGRMNT	116,267	134,748	142,500	134,000
5755	TRANSFER TO GRANT FUND	0	0	0	0
5801	TRANSFER TO GENERAL FUND	36,500	0	0	0
5812	TRANSFER TO FFIB FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	180,000	210,000	120,000	210,000
5822	TRANSFER TO 2008 BOND	310,089	294,367	345,318	320,101
5827	TRANSFER TO 2001 BONDS	0	0	0	0
5831	TRANS TO TOWN CENTER TIF	0	4,200,000	0	0
5832	TRANSFER TO S.MIL TIF	1,109,834	0	0	0
5833	TRANSFER TO CERF	0	0	0	0
5834	TRANSFER TO CAP PROJ FUND	0	0	0	0
5838	TRANSFER TO CROSSROAD TIF	6,419,668	0	2,000,000	0
5839	TRANSFER TO NORTH TIF	406,525	410,625	413,000	415,125

**EXPENDITURES - FOUR (4) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2014 ACTUAL	FY2015 ACTUAL	2016 BUDGET	FY2017 BUDGET
5840	TRF TO WATER & SEWER FUND	6,709	10,643	0	171,500
5851	TRANSFER TO LIABILITY INS	0	0	0	0
5855	TRANSFER TO GRANT FUND	33,449	58,995	62,548	58,070
5861	TRANSFER TO POL PENSION	0	0	0	0
5862	TRANSFER TO FIRE PENSION	0	0	0	0
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0
		80,520,078	75,204,069	80,786,207	83,082,070

EXPLANATION OF EXPENDITURES SECTION

Expenditures are divided into seven sections by fund type:

General Fund**Special Revenue Funds****Debt Service Funds****Capital Projects Funds****Enterprise Fund****Internal Service Fund****Fiduciary Funds**

Within each section, budgeted expenditures are further segregated by fund and/or function.

The General Fund is the major operating fund of the Village and is divided into seven departments: Administrative Services; Finance Department; Community Development; Human Services; Police; Fire; and Public Works. At the beginning of each department is a re-cap of the budgeted expenditures with a graph of the historic budget levels for the department, along with an organization chart for the department.

Next is a narrative detailing the ***function, achievements and budget year goals together with a chart of performance measures*** as prepared by the department. Significant capital improvements which were accomplished and which are planned are also explained.

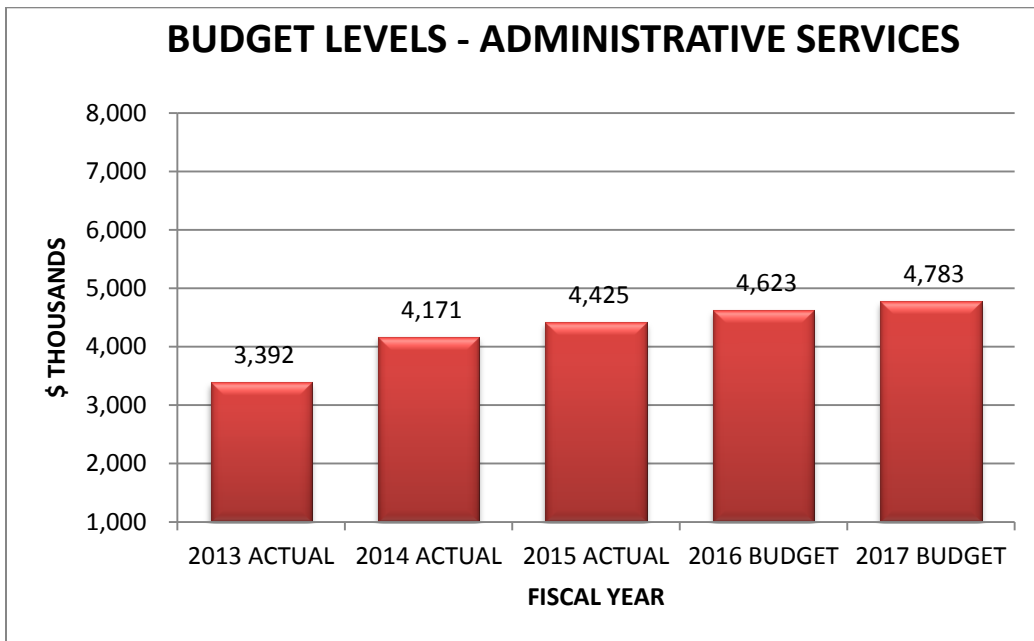
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison between the current fiscal year and the previous year. The purpose of these charts is to track year-to-year changes in the personnel needs of the Village of Wheeling.

Finally, we have included a budget worksheet for each cost center which details ***line item budgeted expenditures*** broken down by account number. These are compared with year to date expenditures for the prior year and actual figures for the two years prior to that. The two final columns show the ***justification*** supporting each line item and the current year board approved figure.

GENERAL FUND

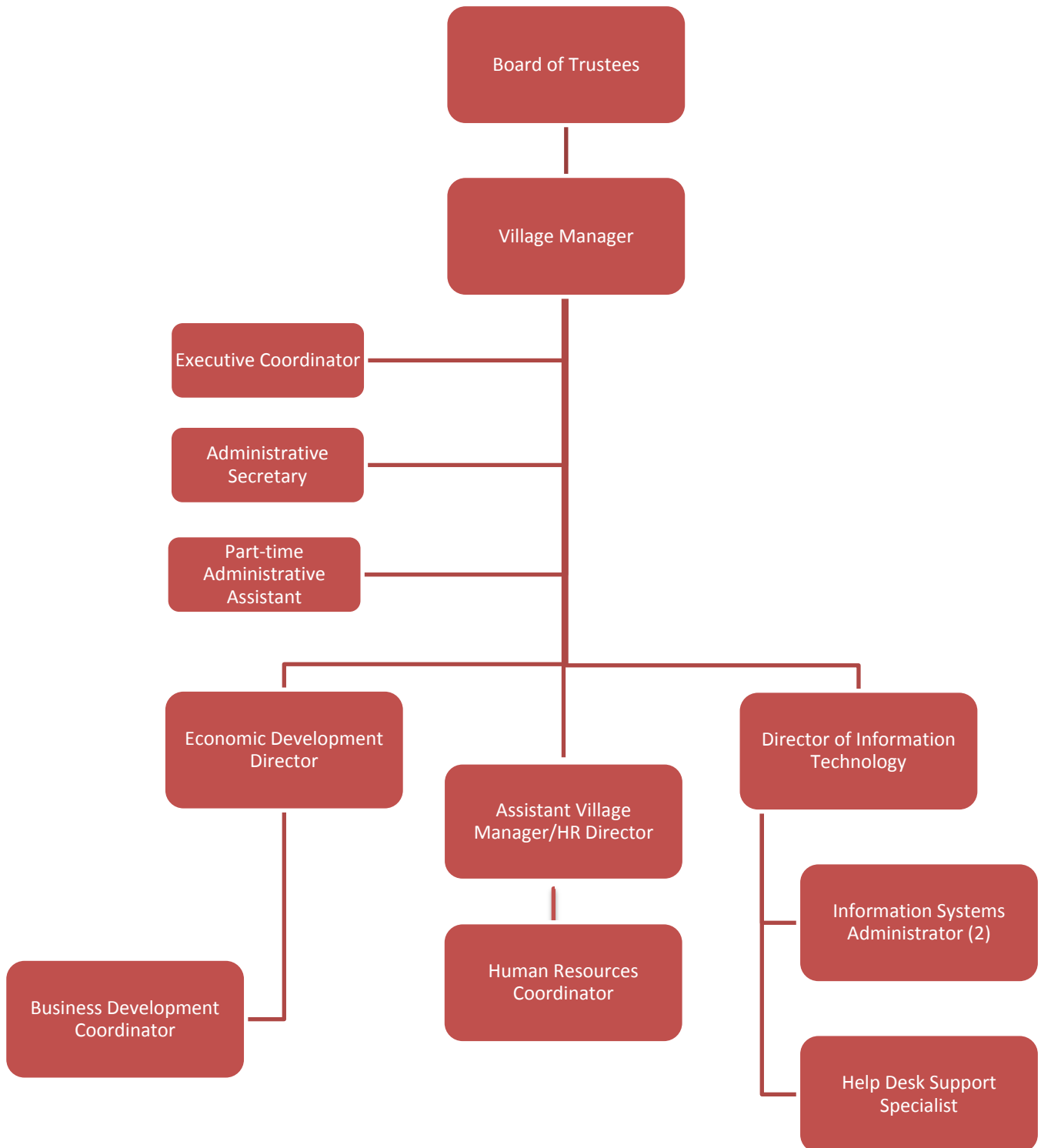
Administrative Services Department

Administration & Board of Trustees.....	\$2,169,479
IT Department	1,326,950
Human Resources	285,736
Legal Division	364,750
Special Events	155,634
Solid Waste System	480,311
TOTAL.....	\$4,782,860



NOTE: THE LEGAL DIVISION DOES NOT INCLUDE ALL THE LEGAL COSTS OF THE VILLAGE. SOME LEGAL COSTS ARE BUDGETED IN THE TIF FUNDS AS WELL.

Village of Wheeling Administrative Services Department January 1, 2017





Administrative Services Department






Department Description: The Administrative Services Department is comprised of the elected officials and the village clerk, the village manager's office, and the human resources, economic development, and information technology functions; legal services are also coordinated by this department. In addition to these day-to-day activities, the department provides professional staff for meetings of the corporate authorities and the Board of Fire and Police Commissioners.

2016 ACCOMPLISHMENTS




STATED GOAL: *Encourage a good working partnership with the school districts to address common issues affecting the districts and the Village*

-  Negotiated an agreement with Community Consolidated School District 21 to maintain crossing guard service for students at key locations.
-  Continued to partner with Wheeling High School on the Business Incubator class and mentoring program.




STATED GOAL: *Create an analytical service/needs based staffing model for all departments*

-  Evaluated staffing opportunities and implemented new service delivery options resulting in the restructuring of positions and/or functions in Police Communications, Police Accreditation, Village Manager's Office Support, Fire Department Administration, Community Development Support and Inspections, and Human Services Support.
-  Recruited and filled position vacancies, including Communication Center Manager, Radio Operator, Management Analyst – Fire Department, Administrative Secretary / Deputy Village Clerk, Police Officers (5), Firefighter/Paramedic, Municipal Inspector, Water Operator, Maintenance Operator – Streets/Forestry, Maintenance Operator – Utilities, Finance Clerk, part-time Electrical Inspector, and nine (9) seasonal employees.
-  Conducted negotiations with the Combined Counties Police Association (CCPA) and the Wheeling Firefighters Association, Local 3079, of the International Association of Firefighters (IAFF) for successor collective bargaining agreements covering Police Officers, Police Sergeants, certain non-sworn Police employees, Firefighter/Paramedics, and Fire Lieutenants.
-  Coordinated the establishment of new Board of Fire and Police Commissioners eligibility register for the position of Police Sergeant.
-  Continued to coordinate negotiated changes to health insurance plans in response to the Affordable Care Act (ACA), reviewing and updating plan documents, identifying and implementing changes intended to minimize costs, and working to ensure that Internal Revenue Service reporting requirements relating to the ACA were met by both the Human Resources and Finance Departments, which involved the transition to a new eligibility vendor.



STATED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

-  Worked with the other member communities of the Northwest Water Commission to coordinate the supply of water to the City of Des Plaines, the Commission's first non-member customer.
-  Closed on the sale of the former Public Works facility to the Mutual Aid Box Alarm System of Illinois.
-  Participated in the Citizen Service Request (CSR) Study Group through the GIS Consortium to select Accela/PublicStuff as the provider of a CSR system through which residents can request non-emergency services by means of websites or mobile applications.



STATED GOAL: Coordinate Wheeling Town Center review and approval by Plan Commission and Village Board

-  Coordinated with the Illinois Department of Transportation and other stakeholders to establish a signalized intersection at Dundee Road and Community Boulevard to promote the orderly flow of traffic to and from the development.
-  Issued approvals to and executed agreements with the developer and West Shore Pipeline to begin pipeline relocation and project construction.
-  Assisted the developer with preliminary Planned Unit Development approval and with negotiations with stakeholders and adjacent property owners; updated the Redevelopment Agreement to reflect the project schedule.


STATED GOAL: Create a marketing plan aimed at placing desirable uses on vacant Village-owned sites

-  Implemented a marketing plan including print and radio advertising to attract beneficial uses for Village-owned sites on South Milwaukee Avenue, including restaurants, retail, and entertainment venues.
-  Completed improvements to the Village-owned South Milwaukee Properties to improve the marketability of the site as ready for future development.

STATED GOAL: Fill vacant retail space, develop available sites, and redevelop properties where appropriate

-  Assisted with recruitment and licensing and permitting of restaurants including Louie's Boston Fish Market, Siri, and Café Zupas, as well as retailers including Binny's Beverage Depot.
-  Encouraged industrial development and redevelopment through aggressive recruitment and judicious use of Cook County Class 6b property tax incentives, resulting in new or expanded facilities at Richelieu Foods, NEMA Seafood, Durable Packaging, and 660–720 Northgate Parkway.

STATED GOAL: Expand beautification initiatives

-  Enforced code compliance in annexed areas through the administrative adjudication process according to the policy and timeline established by the Board of Trustees.

⊗ Updated the Village's holiday lights and decorations with state-of-the-art light-emitting diode (LED) technology, improving aesthetics while reducing utility and labor costs.

⊗ Completed review of existing Façade Improvement Grant program to ensure its effective implementation.

STATED GOAL: Develop a plan to address Dundee Road and Northgate Parkway intersection congestion

⊗ Coordinated with the Illinois Department of Transportation and other stakeholders to establish a signalized intersection at Dundee Road and Community Boulevard.

⊗ Coordinated with the Illinois Department of Transportation and other applicable agencies to make improvements at the Dundee Road intersections with Elmhurst Road, McHenry Road, and Community Boulevard intended to improve Dundee traffic flow.

STATED GOAL: Enhance the Village's cyber identity

⊗ Redesigned the Village's website to update its appearance and improve its overall functionality, including its responsiveness to mobile devices.

STATED GOAL: Develop a comprehensive municipal marketing strategy

⊗ Solicited community input regarding an updated Village slogan, and formally adopted a new slogan, *Revolving Around Community*.

⊗ Coordinated with Chicago Executive Airport and the City of Prospect Heights to host the Village's annual summer community celebration, "Rock 'n' Run the Runway."

⊗ Instituted the annual George Hieber Citizenship Award to recognize outstanding contributions to the Wheeling community.

⊗ Updated marketing materials, including the Wheeling Community Map and the Wheeling Restaurant Directory and Catering Guide.

⊗ Promoted Wheeling through an advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats, including a multi-phase radio advertising campaign, with placement in publications and outlets reaching targeted business audiences.

⊗ Promoted leasing and redevelopment opportunities at regional conventions and business networking events.

STATED GOAL: Use the budget process to reflect the Village's vision for governance

⊗ Implemented a comprehensive Stormwater Master Plan that addresses the planning and financing of stormwater management and flood mitigation improvements Village-wide.

⊗ Upgraded the core servers of the Village's telephone system, which were over seven years old and no longer supported by the manufacturer.

STATED GOAL: Implement the strategic plan

- ⊗ Provided regular six-month status updates to the Board of Trustees, showing significant and regular progress in meeting the identified goals and targets.

STATED GOAL: Engage at the elected-official level with other government and private agencies to promote common goals and build alliances

- ⊗ Provided Village representation at the Northwest Municipal Conference through the Village President's service as vice-president of the organization and as chairman of its Transportation Committee, and through staff member service on multiple committees; at the Lake County Stormwater Management Commission through the Village President's service as Sixth District Commissioner; and at the National Public Employer Labor Relations Association through the Assistant Village Manager's service as the organization's vice president.
- ⊗ Coordinated with the Cook County Department of Transportation and Highways to establish a connection to the Hintz Road storm sewer at Jackson Drive and with the Village of Buffalo Grove to make improvements to the Jackson Drive detention basin in order to help improve the transmission of stormwater and reduce the impact of flooding.
- ⊗ Continued to coordinate with the Wheeling-based Korean Cultural Center of Chicago on outreach to communities in South Korea, particularly the cities of Suncheon and Busan and the Gangnam District of Seoul, to promote international trade, tourism, cultural exchanges, educational exchanges, and direct and indirect foreign investment.

2017 OBJECTIVES/GOALS**IDENTIFIED GOAL: Further connect people and places with additional and improved sidewalks and paths to increase neighborhood access**

- ⊗ Determine cost parameters, and develop and recommend to the Village Board a plan for additional pedestrian and bikeway signage where appropriate.

IDENTIFIED GOAL: Seek to increase neighborhood engagement, awareness, and pride

- ⊗ Prepare a map to identify Village neighborhoods.

IDENTIFIED GOAL: Encourage a good working partnership with the school districts to address common issues affecting the districts and the Village

- ⊗ Continue discussions between the Village and various school district officials to foster a working partnership, and continue regular meetings between key administrators to discuss issues of common interest.

IDENTIFIED GOAL: Create an analytical service/needs based staffing model for all departments

- ⊗ Conduct negotiations with American Federation of State, County and Municipal Employees (AFSCME) Council 31 for a successor collective bargaining agreement covering Water Operators, Mechanics, and Maintenance Operators in the Department of Public Works.
- ⊗ Coordinate the establishment of new Fire and Police Commission eligibility registers for the positions of Fire Lieutenant, Firefighter/Paramedic, and Police Officer.

- ⊗ Continue to evaluate service delivery alternatives in response to future staff vacancies, and identify viable succession planning where possible.

IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

- ⊗ Work with the Wheeling Park District on the integration of senior services, with the goal of transferring Senior Center programming to the Park District's Community Recreation Center by January 1, 2018.
- ⊗ Work with the other members of the GIS Consortium to implement a Citizen Service Request (CSR) System through which residents can request non-emergency services by means of websites or mobile applications.
- ⊗ Work with the Northwest Municipal Conference, local taxing bodies, and other municipalities to identify possibilities for alternate revenue sources and cost-sharing opportunities, and prepare recommendations of feasible options to be considered by the Village Board for the 2018 Budget as appropriate.

IDENTIFIED GOAL: Coordinate Wheeling Town Center review and approval by Plan Commission and Village Board

- ⊗ Monitor and refine the Wheeling Town Center project construction schedule and continue to assist the developer with construction issues.

IDENTIFIED GOAL: Create a marketing plan aimed at placing desirable uses on vacant Village-owned sites

- ⊗ Continue to implement the marketing plan to attract beneficial uses for Village-owned sites on South Milwaukee Avenue, including restaurants, retail, and entertainment venues.
- ⊗ Continue to market Wheeling Town Center to retailers and restaurants to promote leasing efforts.
- ⊗ Finalize sale of 300 South Milwaukee Avenue for redevelopment as a public parking lot.

IDENTIFIED GOAL: Fill vacant retail space, develop available sites, and redevelop properties where appropriate

- ⊗ Target retailers, restaurants, brokers, and developers to secure tenants for vacant retail space, vacant sites, and redevelopment opportunities; prepare site-specific marketing materials for vacant sites and properties appropriate for redevelopment.
- ⊗ Continue to develop a formal strategy in conjunction with Chicago Executive Airport and its Master Plan to address the short- and long-term development objectives for the Southeast-II TIF District, including assistance for Hawthorne Aviation in developing new hangar facilities.
- ⊗ Target expanding industrial categories and businesses in order to secure tenants for vacant industrial spaces, vacant sites, and redevelopment opportunities; prepare new site-specific marketing materials for vacant sites and older properties appropriate for redevelopment.
- ⊗ Continue to utilize the Cook County Class 6b property tax incentive tool to encourage site improvements and job creation at vacant industrial properties.

IDENTIFIED GOAL: Expand beautification initiatives

- ⊗ Develop a Village-wide streetscape plan that incorporates a Neighborhood Open Space Initiative among other initiatives.
- ⊗ Continue to pursue code compliance in annexed areas according to the policy and timeline established by the Board of Trustees.

IDENTIFIED GOAL: Address regional mass transit

- ⊗ Capitalize on membership in the Northwest Municipal Conference, specifically through leadership of the Transportation Committee, to lobby for regional transportation initiatives, including the expansion of weekday Metra service and the implementation of weekend rail service, increase existing Pace bus service and routing between regional destination points, and the synchronization of traffic signals throughout the northwest suburbs.

IDENTIFIED GOAL: Develop a plan to address Dundee Road and Northgate Parkway intersection congestion

- ⊗ Continue to coordinate with the Illinois Department of Transportation and other stakeholders on the intersection improvement for the Wheeling Town Center at Dundee Road and Northgate Parkway, with construction anticipated to begin in 2017.
- ⊗ Coordinate with the Illinois Department of Transportation and other applicable agencies to complete improvements at the intersection of Dundee and McHenry Roads.
- ⊗ Continue discussion with the Regional Transportation Authority and Canadian National Railway regarding reducing the traffic impact of northbound rail service and the crossing gates on Dundee Road.

IDENTIFIED GOAL: Enhance the Village's cyber identity

- ⊗ Unveil the AquaHawk website, a water consumption monitoring web portal that provides users more insight into their water usage, potentially reducing unnecessary and costly leaks.
- ⊗ Pursue possibilities for enhancing the Village's online payment system with options for more types of eGov transactions.

IDENTIFIED GOAL: Develop a comprehensive municipal marketing strategy

- ⊗ Update marketing materials, including the Wheeling Restaurant Directory and Catering Guide.
- ⊗ Continue to promote Wheeling as a destination for travelers and tourists through membership in Chicago's North Shore Convention & Visitors Bureau.
- ⊗ Maintain up-to-date business marketing materials, including advertisements, community brochures, and the Economic Development section of the Village's website, and post information on commercial real estate listings on the Village's Available Properties page.
- ⊗ Promote Wheeling through an advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats, including a multi-phase radio advertising campaign, with placement in publications and outlets reaching targeted business audiences.

- ⊗ Promote leasing and redevelopment opportunities at regional conventions and business networking events.

IDENTIFIED GOAL: Use the budget process to reflect the Village's vision for governance

- ⊗ Continue to foster a culture of innovation at the department level where new ideas are actively encouraged.
- ⊗ Upgrade the Village's network servers and data storage systems, which are currently over eight years old and no longer supported by the manufacturer.
- ⊗ Migrate from the Microsoft Office 2010 Software Suite environment to Microsoft's Office 365 cloud-based solution, including a hosted Exchange email platform to benefit from enhanced workgroup collaboration features.

IDENTIFIED GOAL: Implement the strategic plan

- ⊗ Engage open discussion between the Village Board and staff regarding the Strategic Plan to ensure that it accurately reflects current considerations and concerns.

IDENTIFIED GOAL: Engage at the elected-official level with other government and private agencies to promote common goals and build alliances

- ⊗ Continue leadership role at the Northwest Municipal Conference through service on the governing board and on multiple committees.
- ⊗ Continue coordination with Cook County regarding the Community Development Disaster Recovery Block Grant funding the relocation of residents of the Fox Point mobile home community impacted by the April 2013 floods and the mitigation of future impacts of Des Plaines River flooding.
- ⊗ Coordinate annual planning and discussion sessions with the Park District regarding integration of senior services, the Wheeling Town Center development, and other topics of shared interest.
- ⊗ Continue active collaboration with the greater Wheeling business community, the Wheeling / Prospect Heights Area Chamber of Commerce & Industry, and supportive state and local agencies as part of overall effort to improve relationship development with local business owners, enhance business retention, and support business recruitment.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2016	Actual 2015	Actual 2014
<p>Stated Goal: Use the budget process to reflect the Village's vision for governance Type of Measure: Effectiveness</p>				
Computer Network uptime	>95%	99.88% (10 hours of downtime)	99.86% (12 hours of downtime)	99.86% (12 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (all 3 incidents took under 1 day)	100% (all 2 incidents took under 1 day)	100% (all 3 incidents took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	99.75% (3 of 1,209 incidents took over 5 days)	99.68% (4 of 1,271 incidents took over 5 days)	98.53% (17 of 1,153 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	90% (12 of 120 incidents took over 10 days)	88.80% (14 of 125 incidents took over 10 days)	95.71% (3 of 70 incidents took over 10 days)
Employee Satisfaction with IT Department	>95%	97.14% (68 of 70 employees were very satisfied)	93.24% (69 of 74 employees were very satisfied)	90.90% (70 of 77 employees were very satisfied)
<p>Stated Goal: Fill vacant retail space, develop available sites, and redevelop properties where appropriate Type of Measure: Output</p>				
Number of contacts with potential businesses/developers	40/month	61/month	67/month	93.3/month
This measurement includes emails, phone calls, and in-person meetings.				
Number of retention contacts with existing businesses	10/month	27/month	16.75/month	15.4/month
This measurement includes emails, phone calls, and in-person meetings.				

AUTHORIZED PERSONNEL	FY 2017	FY 2016	Increase / Decrease
Administration & Board of Trustees			
Village Manager	1	1	-
Assistant Village Manager / HR Director	.5	.5	-
Economic Development Director	1	1	-
Business Development Coordinator	1	1	-
Executive Secretary	0	1	-
Executive Coordinator	1	0	
Administrative Secretary	1	1	
TOTAL FULL-TIME	5.5	5.5	-
Part-time Personnel			
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
Administrative Assistant	1	0	
TOTAL PART-TIME	9	8	1
IT Department			
Director of Information Technology	1	1	-
Information Systems Administrator	2	2	-
Help Desk Support Specialist	1	1	-
TOTAL FULL-TIME	4	4	---
Human Resources			
Assistant Village Manager / HR Director	.5	.5	-
Human Resources Coordinator	1	1	-
Human Resources Assistant	0	0	-
TOTAL FULL-TIME	1.5	1.5	---

**FY 2017 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1600	5101	LONGEVITY	1,000	1,000	1,000	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1600	5102	OVERTIME	0	60	349		
TOTAL JUSTIFICATION:							
1600	5103	SEASONAL HELP	431	5,670	5,975	SALARY FOR ONE (1) TEMPORARY POSITION	7,000
TOTAL JUSTIFICATION:							7,000
1600	5104	SALARIES	534,032	582,645	586,025	SALARIES FOR PROGRAM EMPLOYEES	617,266
TOTAL JUSTIFICATION:							617,266
1600	5105	LOCAL TRAINING & MEETINGS	15,275	16,212	15,615	MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMINISTRATION) MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL BISNOW COMMERCIAL REAL ESTATE EDU AND NETWK EVENTS EDNETWORK.ORG ICSC: SPRING - MIDWEST IDEA EXCHANGE ICSC: SUMMER - CHICAGOLAND RETAIL CONNECTION ICSC: OCTOBER - CHICAGO DEAL MAKING LAMBDA ALPHA RETAIL REAL ESTATE PROFESSIONAL NETWORK WPH CHAMBER OF COMMERCE GOLF OUTING URBAN LAND INSTITUTE COMMERCIAL BUSINESS RECRUITMENT EVENT MANUFACTURING RETENTION/RECRUITMENT EVENT FOOD AND EXPENSES FOR ON-SITE MEETINGS (ECON DEV) STAFF & ELECTED OFFICIALS NETWORKING EVENTS	0 2,000 0 220 90 240 260 680 560 900 380 2,500 2,500 500 4,000
TOTAL JUSTIFICATION:							14,830
1600	5108	EMPLOYER CONTRIBUTIONS	97,524	227,418	100,518	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	110,742 0
TOTAL JUSTIFICATION:							110,742
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1600	5116	SICK LEAVE ANNL BUY BACK	1,881	2,256	2,323	SICK LEAVE BUY BACK PROGRAM COSTS	2,629
TOTAL JUSTIFICATION:							2,629
1600	5201	ADVERTISING & PUBLISHING	4,227	3,503	1,463	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 3,500
TOTAL JUSTIFICATION:							3,500
1600	5204	CODIFICATION	5,554	7,473	5,260	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE AND MAINTENANCE FEE	0 7,000 500
TOTAL JUSTIFICATION:							7,500
1600	5205	MULTIPLE DAY TRAINING	6,822	7,535	10,209	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR/AVM ILLINOIS CITY MANAGEMENT ASSOCIATION -WINTER CONF. ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (GENERAL FUNDS SHARE OF CONVENTION)	2,600 950 0 910
TOTAL JUSTIFICATION:							4,460
1600	5206	CONSULTING SERVICES	17,535	5,000	0	STRATEGIC PLAN UPDATE	5,000
TOTAL JUSTIFICATION:							5,000
1600	5207	IS SERV & MAINT AGREEMENT	79,218	87,408	99,803	TENTH YR OF GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	92,700

FY 2017 BUDGET WORKSHEET

ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							92,700
1600	5209	ENERGY	34,403	15,225	13,269	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX	0 17,000
TOTAL JUSTIFICATION:							17,000
1600	5212	EMPLOYEE HEALTH INSURANCE	61,701	67,594	70,639	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	79,765 0
TOTAL JUSTIFICATION:							79,765
1600	5213	GEN LIABILITY INSURANCE	12,395	15,084	16,860	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 15,956
TOTAL JUSTIFICATION:							15,956
1600	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1600	5220	MAINT OFF/SPEC EQUIPMENT	2,651	1,953	1,563	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT W/TECHSTAR AMERICA CORP.	0 1,200 0
TOTAL JUSTIFICATION:							1,200
1600	5222	MEMBERSHIP DUES	25,098	143,336	111,071	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH YEAR METROPOLITAN MAYORS CAUCUS ILLINOIS CITY MANAGEMENT ASSOC (ILCMA)- VM & AVM INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM & AVM (2) ILLINOIS MUNICIPAL LEAGUE MUNICIPAL CLERKS ASSOCIATION-DUE IN SEPTEMBER EACH YEAR MISCELLANEOUS ORGANIZATIONS METRO CITY MANAGERS ASSOCIATION VM & AVM APWA SAM'S CLUB MEMBERSHIP (ALL DEPTS) ASCAP CHICAGOLAND RESTAURANT BROKERS ASSOCIATION INTERNATIONAL COUNCIL OF SHOPPING CENTERS LAMBDA ALPHA REGIONAL RETAIL REAL ESTATE NETWORK WPH CHAMBER OF COMMERCE CHICAGO'S NORTH SHORE CONVENTION & VISITOR'S BUREAU (CVB) MEMBERSHIP DUES (NEW MEMBER SET UP FEE PAID OFF - DOWN TO NORMAL RATES)	0 19,200 1,700 650 2,500 2,200 100 200 500 185 245 350 400 150 275 200 0 81,875 0
TOTAL JUSTIFICATION:							110,730
1600	5224	VILLAGE NEWSLETTER	0	0	0		
TOTAL JUSTIFICATION:							
1600	5227	POSTAGE	38,707	43,567	36,463	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS VILLAGE NEWSLETTER	0 26,000 15,900
TOTAL JUSTIFICATION:							41,900
1600	5228	PRINTING & BINDING	1,520	564	1,042	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC.	0 1,000
TOTAL JUSTIFICATION:							1,000
1600	5232	RENTAL AGREEMENTS	2,147	3,578	2,308	LEASE AGREEMENT FOR FP1500 INSERTER	2,880
TOTAL JUSTIFICATION:							2,880
1600	5238	TELE-COMMUNICATION SERV	213,135	226,734	240,948	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE CHARGES IN FIRE, POLICE, AND PUBLIC WORKS	0 0 230,000

**FY 2017 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1600	5238	TELE-COMMUNICATION SERV...	213,135 ...	226,734 ...	240,948 ...	AT&T MONTHLY LINE MAINT FOR ALL INCOMING 911 LINES (MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL) 800 MHZ RADIO SYSTEM CHG FOR 7 DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM (MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL) ADDITIONAL PHONE LINES IN RADIO ROOM DUE TO DISPATCHING AGREEMENT WITH DES PLAINES (AS OF 01/16 PAID BY STATE OF IL)	0 0 0 0 0 0 0
TOTAL JUSTIFICATION:							230,000
1600	5239	CELLULAR SERVICES	84,081	96,955	89,795	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES CELL PHONE REIMBURSEMENT IPAD DATA PLAN - BOARD OF TRUSTEES & PLAN COMMISSION 15 @ \$15/MO X 12 MONTHS IPAD DATA PLAN - DEPARTMENT HEADS 10 @ \$25/MO X 12 MONTHS 3 @ \$30/MO X 12 MONTHS FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON: FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS	72,000 5,000 720 0 2,700 0 3,360 0 4,800 14,400
TOTAL JUSTIFICATION:							102,980
1600	5242	RETIREE HEALTH INSURANCE	19,021	19,192	15,778	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	11,296
TOTAL JUSTIFICATION:							11,296
1600	5244	DUPLICATION SERVICES	0	0	5,222	SCANNING OF ORDINANCES/RESOLUTIONS	6,000
TOTAL JUSTIFICATION:							6,000
1600	5299	MISC CONTRACTUAL SERVICES	124,422	3,380	1,568		
TOTAL JUSTIFICATION:							
1600	5301	AUTO PETROL PRODUCTS	754	1,381	785	FUEL FOR VILLAGE PRESIDENT'S VEHICLE	800
TOTAL JUSTIFICATION:							800
1600	5302	BOOKS & SUBSCRIPTIONS	7,592	7,781	8,356	MISCELLANEOUS BOOKS/PERIODICALS COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE CRAIN CHICAGO BUSINESS	200 7,800 100
TOTAL JUSTIFICATION:							8,100
1600	5310	VEHICLE MAINTENANCE	203	461	459	MAINTENANCE/VILLAGE PRESIDENT'S VEHICLE	400
TOTAL JUSTIFICATION:							400
1600	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5313	IS MISC EQPT & SUPPLIES	316	4,203	1,390	REPLACEMENT IPADS FOR VILLAGE BOARD, PLAN COMMISSION, AND STAFF (25)	0 25,000
TOTAL JUSTIFICATION:							25,000
1600	5315	SMALL TOOLS & EQUIPMENT	510	442	453	MISCELLANEOUS	500
TOTAL JUSTIFICATION:							500
1600	5317	MISC OPERATING SUPPLIES	4,603	6,698	3,979	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	5,000
TOTAL JUSTIFICATION:							5,000
1600	5318	OFFICE SUPPLIES	8,620	9,352	3,022	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER	0 1,500 9,500
TOTAL JUSTIFICATION:							11,000

**FY 2017 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1600	5322	WATER CHARGE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5323	AWARDS/DECORATIONS	8,801	2,193	8,674	PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	2,000
TOTAL JUSTIFICATION:							2,000
1600	5333	BUSINESS RECRUITMENT	52,079	85,296	82,675	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS: E.G., BISON ADS; COMML RE E-NEWS; PRINT & ON-LINE ADS IN THE DAILY HERALD, CHICAGO TIMES NEWSPAPER, TRADE PUBLICATIONS & IL STATE OF INNOVATION BUSINESS CLIMATE MAGAZINE SPONSORED BY THE IL DEPT OF COMMERCE AND ECONOMIC OPPORTUNITY; RADIO ADS; BROKER SAVANT: REAL ESTATE LISTINGS SEARCH ENGINE; BUSINESS FACILITIES NATL INDSTR L MGZN -ADS,WEB,ENWS; CRAIN'S CHICAGO BUSINESS: ADS, COMML RE E-NEWS; DINING & CATERING GUIDE; FRANCE PUBLICATIONS; VOW MARKETING MATERIALS -UPDATES, PRINT COSTS; WELCOME BOOK, FOLDER, DEPT INSERTS, MAPS; WINDY CITY GUIDE REGL REC MGZN - ADS, E-NEWS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 80,000
TOTAL JUSTIFICATION:							80,000
1600	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5707	TRANSFER TO CERF	0	0	0		
TOTAL JUSTIFICATION:							
1600	5750	TIF INCENTIVE PAYMENTS	202,900	193,283	199,335	FRESH FARMS SALES TAX INCENTIVE PAY OFF TIF NOTE	205,500 -205,500
TOTAL JUSTIFICATION:							0
1600	5751	SALES TAX SHARING AGRMNT	116,267	134,748	0	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS	134,000
TOTAL JUSTIFICATION:							134,000
1600	5812	TRANSFER TO FFIB FUND	0	0	0		
TOTAL JUSTIFICATION:							
1600	5827	TRANSFER TO 2001 BONDS	0	0	0		
TOTAL JUSTIFICATION:							
1600	5831	TRANS TO TOWN CENTER TIF	0	0	0		
TOTAL JUSTIFICATION:							
1600	5834	TRANSFER TO CAP PROJ FUND	0	0	0		
TOTAL JUSTIFICATION:							
1600	5839	TRANSFER TO NORTH TIF	406,525	410,625	413,000	TRANSFER TO LAKE COOK/MILW FOR 2012A GO REFUNDING BONDS	415,125
TOTAL JUSTIFICATION:							415,125
1600	5851	TRANSFER TO LIABILITY INS	0	0	0		
TOTAL JUSTIFICATION:							
			2,191,950	2,439,805	2,157,194		2,169,859

**FY 2017 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1750	5101	LONGEVITY	1,600	1,600	1,600	LONGEVITY	2,000
TOTAL JUSTIFICATION:							2,000
1750	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1750	5104	SALARIES	356,386	375,817	398,678	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	413,425
TOTAL JUSTIFICATION:							413,425
1750	5105	LOCAL TRAINING & MEETINGS	3,927	3,995	4,031	PC & NETWORK TRAINING FOR IT STAFF ONLINE IT TRAINING - ANNUAL SUBSCRIPTION MICROSOFT SHAREPOINT TRAINING	0 2,500 1,500
TOTAL JUSTIFICATION:							4,000
1750	5108	EMPLOYER CONTRIBUTIONS	72,997	72,559	75,434	IMRF/FICA/MEDICARE	81,427
TOTAL JUSTIFICATION:							81,427
1750	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1750	5116	SICK LEAVE ANNL BUY BACK	2,006	2,071	1,524	SICK LEAVE BUY BACK PROGRAM BENEFITS	2,493
TOTAL JUSTIFICATION:							2,493
1750	5205	MULTIPLE DAY TRAINING	818	0	2,261	GMIS NATIONAL CONFERENCE	2,000
TOTAL JUSTIFICATION:							2,000
1750	5207	IS SERV & MAINT AGREEMENT	187,745	219,185	192,997	PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS NETWORK SECURITY, ANTISPAM, ANTIMALWARE SOFTWARE MAINT. SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	1,000 7,000 5,000 12,000 8,500 3,000 35,000 60,000 40,000 24,000 5,000
TOTAL JUSTIFICATION:							200,500
1750	5212	EMPLOYEE HEALTH INSURANCE	67,691	67,516	66,332	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	67,036
TOTAL JUSTIFICATION:							67,036
1750	5220	MAINT OFF/SPEC EQUIPMENT	1,795	282	1,597	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE	250 1,750
TOTAL JUSTIFICATION:							2,000
1750	5222	MEMBERSHIP DUES	100	250	125	NATIONAL GMIS MEMBERSHIP	250
TOTAL JUSTIFICATION:							250
1750	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1750	5313	IS MISC EQPT & SUPPLIES	38,618	33,002	40,375	REPLACEMENT OF FILE SERVER AT PUBLIC WORKS NETWORK REPLACEMENT OF FOUR COMPUTER SYSTEMS FOR IT DEPT UPGRADE NETWORK BACKUP SERVERS - DISASTER RECOVERY SYS REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	12,000 7,000 15,000 3,000 0
TOTAL JUSTIFICATION:							37,000
1750	5317	MISC OPERATING SUPPLIES	2,402	1,380	2,437	PHOTO ID SYSTEM - ONGOING MEDIA FOR THE TV STUDIO EQUIPMENT	1,000 1,000

**FY 2017 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1750	5317	MISC OPERATING SUPPLIES...	2,402 ...	1,380 ...	2,437 ...	MISCELLANEOUS IT & OFFICE SUPPLIES	500
TOTAL JUSTIFICATION:							2,500
1750	5318	OFFICE SUPPLIES	152	0	86	IT DEPT SHARE OF PLOTTER SUPPLIES	200
TOTAL JUSTIFICATION:							200
1750	5327	IS MISC SOFTWARE	43,158	28,108	43,689	MICROSOFT OFFICE 365 LICENSES SYMANTEC ANTI-VIRUS SOFTWARE LICENSES FOR ALL SYSTEMS MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS: MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER ADOBE PHOTOSHOP, ADOBE ACROBAT PROFESSIONAL	40,000 12,500 7,500 0 0
TOTAL JUSTIFICATION:							60,000
1750	5707	TRANSFER TO CERF	87,125	97,988	319,927	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	452,119 0
TOTAL JUSTIFICATION:							452,119
			866,519	903,753	1,151,094		1,326,950

**FY 2017 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1800	5101	LONGEVITY	0	0	0		
TOTAL JUSTIFICATION:							
1800	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1800	5104	SALARIES	133,932	141,571	149,433	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 154,842
TOTAL JUSTIFICATION:							154,842
1800	5105	LOCAL TRAINING & MEETINGS	395	469	534	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR); MILEAGE TOLLS MEALS	500 0
TOTAL JUSTIFICATION:							500
1800	5108	EMPLOYER CONTRIBUTIONS	26,159	26,249	27,897	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	29,682 0
TOTAL JUSTIFICATION:							29,682
1800	5116	SICK LEAVE ANNL BUY BACK	0	281	289	ANNUAL BUY BACK - HR DIRECTOR	582
TOTAL JUSTIFICATION:							582
1800	5201	ADVERTISING & PUBLISHING	1,138	1,782	2,015	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,000
TOTAL JUSTIFICATION:							2,000
1800	5205	MULTIPLE DAY TRAINING	3,737	3,264	3,016	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION MILEAGE/TOLLS/MEALS	1,250 2,200 250
TOTAL JUSTIFICATION:							3,700
1800	5206	CONSULTING SERVICES	6,781	5,660	7,712	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$50/MO X 12 HR SIMPLIFIED ANNUAL FEE	5,600 600 500
TOTAL JUSTIFICATION:							6,700
1800	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5212	EMPLOYEE HEALTH INSURANCE	16,897	19,211	20,004	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR COORDINATOR	20,715 0
TOTAL JUSTIFICATION:							20,715
1800	5213	GEN LIABILITY INSURANCE	4,338	5,279	5,901	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 5,585
TOTAL JUSTIFICATION:							5,585
1800	5222	MEMBERSHIP DUES	1,140	1,160	1,160	ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	205 375 400 200
TOTAL JUSTIFICATION:							1,180
1800	5226	PERSONNEL SERVICES	30,991	2,913	29,913	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER POLICE OFFICER ELIGIBILITY REGISTER POLICE SGT ELIGIBILITY REGISTER AND TEST QUESTION FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION VALIDATION SERVICES	0 16,500 1,750 3,000 4,500 0 15,000 0

**FY 2017 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							40,750
1800	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1800	5246	MEDICAL EXAMS	11,804	6,403	9,536	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	12,500
TOTAL JUSTIFICATION:							12,500
1800	5299	MISC CONTRACTUAL SERVICES	0	0	0	ACA FILING COSTS	4,500
TOTAL JUSTIFICATION:							4,500
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	0	445	0		
TOTAL JUSTIFICATION:							
1800	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	25	32	0		
TOTAL JUSTIFICATION:							
1800	5318	OFFICE SUPPLIES	32	0	0	INCORPORATED IN 1600	0
TOTAL JUSTIFICATION:							0
1800	5323	AWARDS/DECORATIONS	1,425	1,323	2,244	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	2,500 0
TOTAL JUSTIFICATION:							2,500
			238,795	216,043	259,654		285,736

**FY 2017 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1900	5201	ADVERTISING & PUBLISHING	0	0	700		
TOTAL JUSTIFICATION:							
1900	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5218	LEGAL SERVICES	367,775	486,639	397,324	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES MISC (LABOR NEGOTIATIONS, BOFPC, ETC.) ADMINISTRATIVE HEARING OFFICER	18,000 295,000 40,000 10,000
TOTAL JUSTIFICATION:							363,000
1900	5230	RECORDING FEES	1,322	1,926	448	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,000 0
TOTAL JUSTIFICATION:							1,000
1900	5244	DUPLICATION SERVICES	0	0	1,000		
TOTAL JUSTIFICATION:							
1900	5299	MISC CONTRACTUAL SERVICES	383	9,534	260	COUNTY COURT REPORTERS	750
TOTAL JUSTIFICATION:							750
1900	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
			369,479	498,099	399,732		364,750

**FY 2017 BUDGET WORKSHEET
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1140	5102	OVERTIME	7,115	9,990	10,153	OVERTIME FOR MEMORIAL DAY PARADE - ALL DEPARTMENTS	2,750
						OVERTIME EXPENSES RELATED TO ROCK THE RUNWAY EVENT - ALL DEPARTMENTS	0
						OVERTIME RELATED TO LIGHTS AROUND WHEELING - ALL DEPARTMENTS	7,250
							0
							4,000
TOTAL JUSTIFICATION:							14,000
1140	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1140	5108	EMPLOYER CONTRIBUTIONS	0	0	0	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR OT	2,751
TOTAL JUSTIFICATION:							2,751
1140	5201	ADVERTISING & PUBLISHING	1,002	3,383	0		
TOTAL JUSTIFICATION:							
1140	5222	MEMBERSHIP DUES	0	0	0		
TOTAL JUSTIFICATION:							
1140	5228	PRINTING & BINDING	1,037	78	0		
TOTAL JUSTIFICATION:							
1140	5233	RENTAL EQUIPMENT	0	5,870	1,900		
TOTAL JUSTIFICATION:							
1140	5297	PROGRAMS/ACTIVITIES EXP	0	72,394	70,489	SPONSORSHIP OF IL FIRE SAFETY ALLIANCE BURN CAMP	500
						LOLLIPOP LANE DONATION	500
						ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS (ITEMS MOVED FROM 1140 - 5299)	60,000
							0
						EMPLOYEE APPRECIATION EVENT	17,500
TOTAL JUSTIFICATION:							78,500
1140	5299	MISC CONTRACTUAL SERVICES	48,363	0	82,236	CONTRACTUAL HOLIDAY LIGHTS INSTALLATION/REMOVAL	38,743
TOTAL JUSTIFICATION:							38,743
1140	5317	MISC OPERATING SUPPLIES	20,617	21,083	132,341	MISC OPERATING SUPPLIES RELATED TO ROCK THE RUNWAY (I.E., SIGNS, SNOW FENCE, ETC.) (OFFSET BY DONATIONS)	3,000
						LED STREETLIGHT POLE HOLIDAY DECORATIONS (YR 2 OF 3)	0
							18,640
TOTAL JUSTIFICATION:							21,640
			78,134	112,798	297,120		155,634

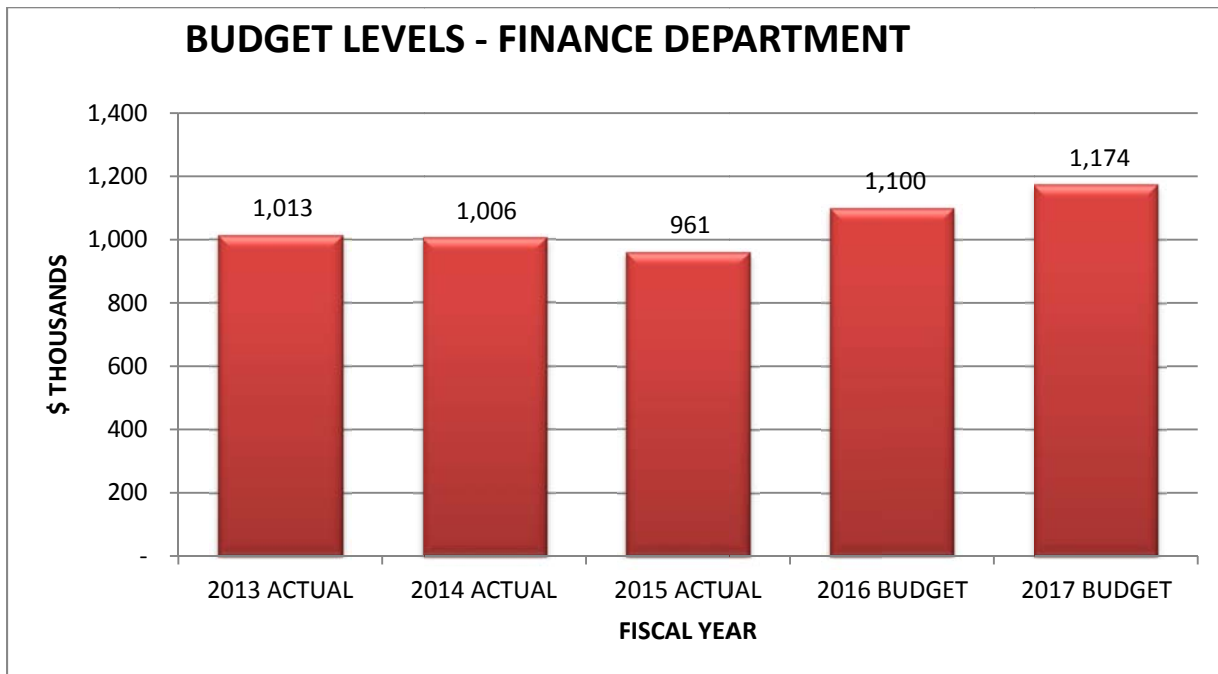
**FY 2017 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1160	5227	POSTAGE	524	591	552	WATER BILLING MAILING COSTS (3% OF TOTAL) BASED ON 48,800 BILLS AND LATE NOTICES 47,000 BILLS X .40 X 1.03 X 3% 1,800 LATE NOTICES X .49 X 1.03 X 3%	0 0 580 30
TOTAL JUSTIFICATION:							610
1160	5228	PRINTING & BINDING	330	304	300	WATER BILL PRINTING COSTS (3% OF TOTAL) 48,800 BILLS X .22 CENTS X 1.03 X 3% SET UP COST \$150 X 12 X 3%	0 332 54
TOTAL JUSTIFICATION:							386
1160	5231	REG & SPCL AGENCY ASSESS	425,713	414,367	439,325	OPERATION & MAINTENANCE COST JAN - APR 2017 687.42 TONS X \$46.06=\$31,248 X 4 MONTHS OPERATION & MAINTENANCE COST MAY 2017- DEC 2017 745.42 TONS X \$47.05=\$35,072 X 8 MONTHS ESTIMATED AMOUNT FOR TONNAGE OVERAGES	0 124,992 0 280,576 73,747
TOTAL JUSTIFICATION:							479,315
			426,566	415,262	440,177		480,311

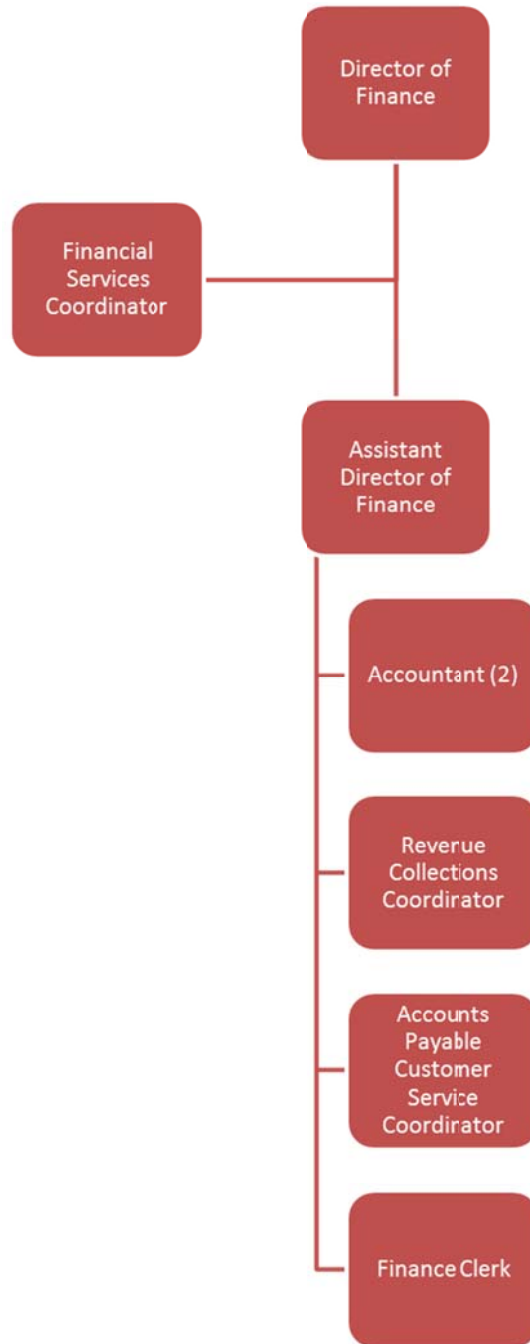
GENERAL FUND

Finance Department

Finance Department.....\$1,174,015



Village of Wheeling Finance Department January 1, 2017





Finance Department


Department Description: The Finance Department is responsible for all accounting related functions of the Village including accounts payable, accounts receivable, payroll, and financial reporting. In addition to these activities, the department is also responsible for utility billing, risk management, health insurance administration, purchasing and investing, and oversees and coordinates the Village's annual budget process.

2016 ACCOMPLISHMENTS







STATED GOAL: Earn continued recognition for excellence in budgeting and financial reporting

-  Received the GFOA Certificate of Achievement for FY 2015 and the GFOA Distinguished Budget Award for FY 2016.
-  Successfully removed all prior year management letter comments during the fiscal year 2015 audit.



STATED GOAL: Enhance cyber identity with website redesign, community calendar, and cable channel update

-  Assisted the IT Department in the redesign of the Village website and worked with the Police Department to obtain new ticket software that will allow for online parking and compliance ticket payments in FY 2017.

STATED GOAL: Ensure strong financial policies, practices, and public transparency

-  Implemented GASB 68 pronouncement on Pension Fund Reporting.
-  Recorded the acceptance of the Old Town Sanitary District in accordance with GASB 69 pronouncement.
-  Established procedures for the sale and recording of stormwater credits.
-  Implemented revised procedures for submitting accounts receivable, parking tickets, and compliance tickets to collection, in addition to developing procedures to submit stormwater utility accounts without water service to a third-party collection agency.
-  Continued work on improving internal control procedures and departmental cross-training.
-  Sold \$11.355 million in General Obligation Refunding Bonds to refund the Village's 2005 TIF Revenue Bonds at a present value savings of \$3.035 million.

STATED GOAL: Balance General Fund without reliance on other funds

-  Retired a Tax Increment Financing note by prepaying the \$2.040 million balance. Paying off the note early saved the Village over \$200,000 in interest expense over the remaining life of the note and made \$200,000 in annual sales tax revenue available for other General Fund purposes.
-  Assisted the Human Resources Department with the negotiation of union contracts.

- ⊗ Performed an audit of the Waste Management Solid Waste revenue report, corrected the rate being used for their remittance, and confirmed that the contractual minimum tons will be delivered to SWANCC monthly going forward.
- ⊗ Continued to use the Local Debt Recovery system to collect over \$20,000 in outstanding fees due to the Village and collected more than \$60,000 through the Village's new third-party collection agency in FY2016.

STATED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Completed implementation of the stormwater utility fee.
- ⊗ Assisted the Community Development Department with the administration and documentation of the Fox Point Grant.

2017 OBJECTIVES/GOALS

IDENTIFIED GOAL: Earn continued recognition for excellence in budgeting and financial reporting

- ⊗ Work with the Village's auditors to complete the 2016 audit and apply for the Certificate of Achievement in Financial Reporting.
- ⊗ Apply for and receive the Distinguished Budget Award for the Village's 2017 fiscal year.

IDENTIFIED GOAL: Ensure strong financial policies, practices, and public transparency

- ⊗ Work with the HR Department to comply with IRS Section 6055 and/or 6056 reporting and improve IPBC reporting process.
- ⊗ Revise the Village's Purchasing Manual.
- ⊗ Launch program to contact vendors about accepting ACH payments on a regular basis.

IDENTIFIED GOAL: Enhance cyber identity with website redesign, community calendar, and cable channel update

- ⊗ Assist the IT Department in allowing credit card payments for additional revenue sources.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Continue to assist the Community Development Department with the administration and documentation of the Fox Point Grant.

IDENTIFIED GOAL: Balance General Fund without reliance on other funds

- ⊗ Prepare recommendations of feasible options regarding alternative revenue sources and cost-sharing opportunities with other government bodies/agencies to be considered by the Village Board for the 2018 Budget.
- ⊗ Assist the Human Resources Department with the negotiation of the Public Works union contracts.

- ⊗ Work with a consultant to audit companies (e.g. cable television, gas and electric utilities, etc.) that remit revenue to Wheeling to ensure that the Village is receiving what it is entitled to receive.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2016	Actual 2015	Actual 2014
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N/A	0	0
Errors in processing payroll checks#	<2	1	2	0
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Invoices processed within 30 days	97%	99%	95%	97%
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Pet Licenses Processed	N/A	54	77	114
Water & Sewer bills issued	N/A	49,215	48,404	48,285
Real estate transfer certificates issued	N/A	1,018	996	1,087
Accounts Payable checks issued	N/A	2,756	2,694	2,417

AUTHORIZED PERSONNEL	FY 2017	FY 2016	Increase/Decrease
Director of Finance	1	1	---
Assistant Finance Director	1	1	---
Accountant	2	2	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Utility Billing Clerk/Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
TOTAL FULL-TIME	8	8	---

**FY 2017 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1700	5101	LONGEVITY	4,800	3,800	3,800	LONGEVITY	3,800
TOTAL JUSTIFICATION:							3,800
1700	5102	OVERTIME	410	296	303	OVERTIME FOR FRONT DESK COVERAGE	500
TOTAL JUSTIFICATION:							500
1700	5104	SALARIES	611,243	599,601	635,017	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	672,159
TOTAL JUSTIFICATION:							672,159
1700	5105	LOCAL TRAINING & MEETINGS	1,397	2,310	1,557	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	2,200
TOTAL JUSTIFICATION:							2,200
1700	5106	UNIFORM ALLOWANCE	0	0	0		
TOTAL JUSTIFICATION:							
1700	5108	EMPLOYER CONTRIBUTIONS	123,705	110,141	118,453	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	132,102
TOTAL JUSTIFICATION:							132,102
1700	5111	UNEMPLOYMENT COMPENSATION	2,845	5,778	0		
TOTAL JUSTIFICATION:							
1700	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1700	5116	SICK LEAVE ANNL BUY BACK	2,812	2,897	2,972	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	3,823
TOTAL JUSTIFICATION:							3,823
1700	5201	ADVERTISING & PUBLISHING	1,103	1,118	900	TREASURER'S REPORT PUBLICATION	1,150
TOTAL JUSTIFICATION:							1,150
1700	5203	AUDIT	43,552	34,385	42,107	COST OF AUDITING FY 2016 STATEMENTS COST OF SINGLE AUDIT	44,900 5,050
TOTAL JUSTIFICATION:							49,950
1700	5205	MULTIPLE DAY TRAINING	4,752	2,835	7,404	IGFOA CONFERENCE TRAVEL EXPENSES TO IGFOA CONF GFOA CONFERENCE REGISTRATION TRAVEL EXPENSES TO GFOA CONF (DENVER) IPELRA CONFERENCE (BLOOMINGTON)	700 1,500 760 3,100 1,000
TOTAL JUSTIFICATION:							7,060
1700	5206	CONSULTING SERVICES	12,000	0	0		
TOTAL JUSTIFICATION:							
1700	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURANCE	128,661	116,010	114,521	EMPLOYER PORTION OF INSURANCE PREMIUMS	123,696
TOTAL JUSTIFICATION:							123,696
1700	5213	GEN LIABILITY INSURANCE	12,395	15,084	16,860	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY INSURANCE COVERAGE AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	0 0 15,956
TOTAL JUSTIFICATION:							15,956
1700	5219	BANK CHARGES	11,807	11,631	12,929	DEPOSITORY SERVICES \$900/MONTH, MB FINANCIAL BANK INVESTMENT TRUST SERVICE FEE \$200/MONTH, US BANK	10,800 2,400
TOTAL JUSTIFICATION:							13,200
1700	5220	MAINT OFF/SPEC EQUIPMENT	974	1,120	1,098	MAINTENANCE CONTRACT FOR LANIER COPIER	1,400

**FY 2017 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1700	5220	MAINT OFF/SPEC EQUIPMENT...	974 ...	1,120 ...	1,098 ...	AGREEMENT WITH WAREHOUSE DIRECT PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	0 250
TOTAL JUSTIFICATION:							1,650
1700	5222	MEMBERSHIP DUES	1,049	1,049	1,049	ILLINOIS GFOA (4) GFOA (2) MORNINGSTAR.COM	600 250 200
TOTAL JUSTIFICATION:							1,050
1700	5225	ACTUARIAL SERVICES	7,600	6,050	11,500	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS GASB 68 DISCLOSURE FOR POLICE AND FIRE FUNDS OPEB ACTUARIAL EVALUATION FEE	4,000 3,500 4,000
TOTAL JUSTIFICATION:							11,500
1700	5228	PRINTING & BINDING	1,657	4,250	3,388	PRINTING	4,000
TOTAL JUSTIFICATION:							4,000
1700	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5236	CREDIT CARD FEES	10,420	11,803	12,848	CREDIT CARD PROCESSING FEES \$1,000/MONTH	12,000
TOTAL JUSTIFICATION:							12,000
1700	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5242	RETIREE HEALTH INSURANCE	9,744	9,915	9,439	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	5,379
TOTAL JUSTIFICATION:							5,379
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVICES	4,896	5,922	6,488	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$410/MO	1,000 4,920
TOTAL JUSTIFICATION:							5,920
1700	5302	BOOKS & SUBSCRIPTIONS	0	60	40	MISC BOOKS/PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1700	5313	IS MISC EQPT & SUPPLIES	3,158	3,573	639	(1) REPLACEMENT COMPUTER TO MEET MINIMUM VILLAGE SPECS RECEIPT PRINTER-FRONT REGISTER	1,750 200
TOTAL JUSTIFICATION:							1,950
1700	5315	SMALL TOOLS & EQUIPMENT	28	95	82	MISCELLANEOUS	200
TOTAL JUSTIFICATION:							200
1700	5317	MISC OPERATING SUPPLIES	1,188	1,103	1,274	MISC SUPPLIES	1,120
TOTAL JUSTIFICATION:							1,120
1700	5318	OFFICE SUPPLIES	3,104	2,463	2,515	OFFICE SUPPLIES TONER CARTRIDGES	1,500 1,000
TOTAL JUSTIFICATION:							2,500
1700	5323	AWARDS/DECORATIONS	930	930	930	GFOA BUDGET AND AUDIT CERTIFICATION FEES	950
TOTAL JUSTIFICATION:							950
1700	5707	TRANSFER TO CERF	879	6,897	61,801	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	100,000 0
TOTAL JUSTIFICATION:							100,000

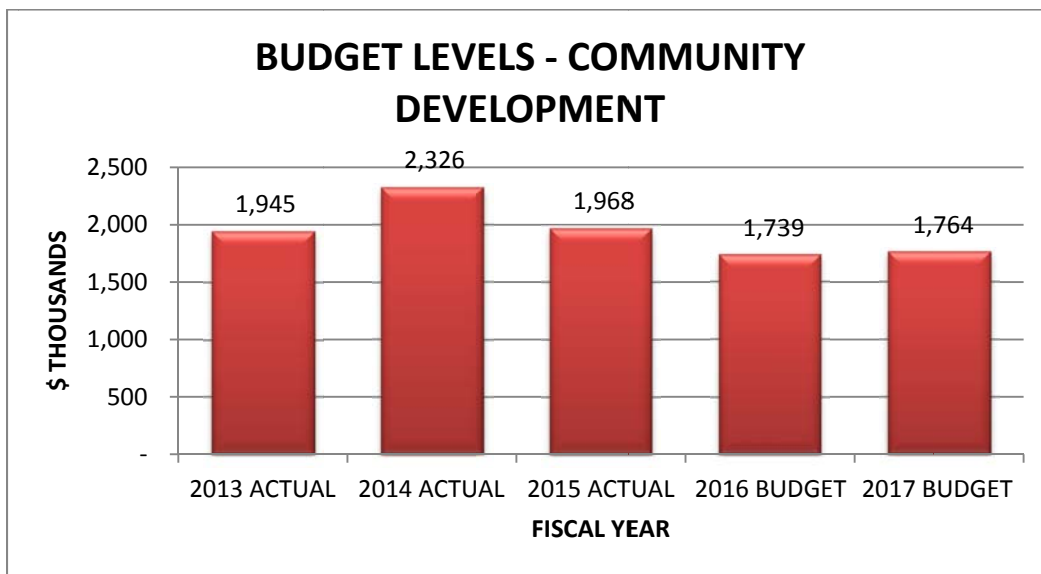
**FY 2017 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
			1,007,110	961,116	1,069,914		1,174,015

GENERAL FUND

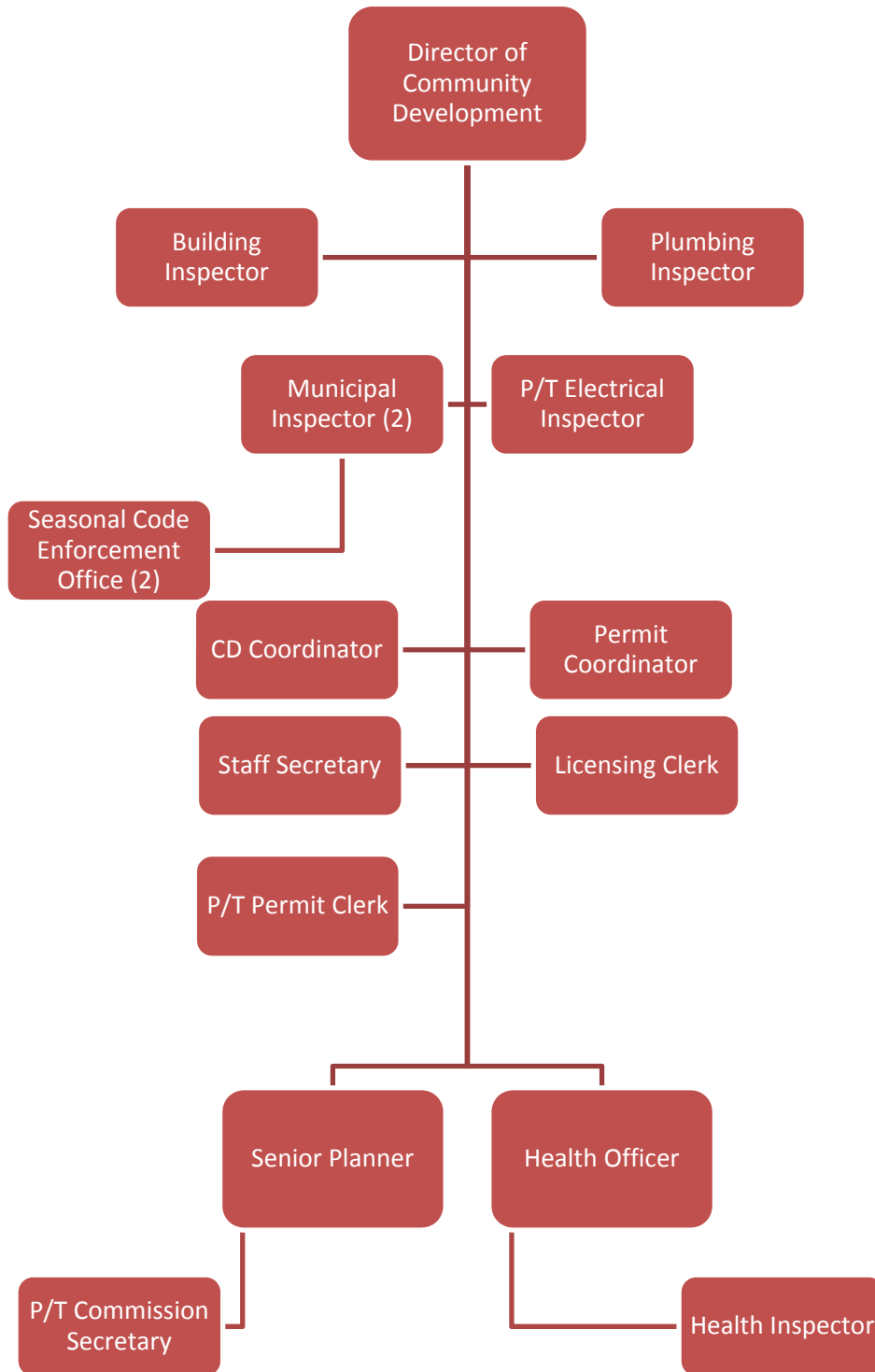
Community Development

Community Development\$1,764,447



*During FY2014 & FY 2015 the Engineering/CIP Division (formerly Capital Projects & Design) was accounted for in the Community Development Department. Beginning FY 2016 the Engineering/CIP expenditures have been moved back to the Public Works Department.

Village of Wheeling Community Development Department January 1, 2017










Community Development Department



Department Description: The Community Development Department consists of a dedicated professional staff responsible for the Building, Planning, Public Health, Code Enforcement, and Zoning functions within the Village. The department's main responsibility is to fairly implement the Village Code as it applies to various types of development projects and properties in the Village. The department provides professional staff for the Board of Trustees, Board of Health, Plan Commission/Sign Code Board of Appeals and Accident Review Board.

2016 ACCOMPLISHMENTS

STATED GOAL: Foster effective and cooperative relationships with community stake holders

-  Reorganized the physical layout of the department to better serve visitors to Village Hall. Adjusted the staffing of the permit counter area and restructured the seasonal clerk position to reduce wait times for visitors, and improve response time for inspection requests and other permit inquiries.
-  Coordinated with the Park District on projects related to various Park District property improvements, as well as the agreements associated with the Wheeling Town Center Project.
-  Worked with representatives of the Indian Trails Public Library and School District 214 on significant additions to their respective facilities.
-  Assisted multiple Homeowners Associations and property managers in resolving various concerns. Conflicts ranged from noise complaints, parking assignment, utility repairs, and records research.
-  Continued to work with the Board of Health to provide and operate the Community Outreach activities which have worked in the past, and investigated new methods of reaching constituents with activities and information for the future health and safety of our community.
-  Worked with Village Engineer to maintain compliance to retain a Class 6 Rating in the Community Rating Systems (CRS) so that businesses and residents can realize monetary savings with discounted insurance rates through the National Flood Insurance Program.
-  Coordinated with the property owner, consultants, residents, and Cook County on the initiation of the relocation of residents from the Fox Point mobile home community.

STATED GOAL: Evaluate infrastructure projects to attract new development

-  Continued to implement practices related to the backflow prevention program, ensuring that the Village is in compliance with requirements to protect the public water supply.
-  Worked with developers, the Finance Department, and Public Works to effectively manage the regional stormwater credit distribution program.

STATED GOAL: Promote neighborhood aesthetics through code compliance

- ⊗ Continued to implement the 2012 International Building Codes (IBC) and 2011 National Electric Code (NEC). Community Development inspectors continued to train to correctly implement the new building codes.
- ⊗ Continued the process of holding administrative adjudication hearings every two weeks, aiding the department's efforts to expedite prompt compliance with Village ordinances and reducing the time spent by Village personnel and residents in finding solutions to compliance issues.
- ⊗ Managed the safety and appearance of the over 1,000 Rental Properties through the Rental Licensing Program.
- ⊗ Continued to emphasize enforcement of code compliance in communities viewed as particularly susceptible to property maintenance issues due to the number of older units and ineffective management structure. Within the four identified areas, Staff issued over five hundred (500) notices of violation, managed two hundred (200) adjudication hearings, and posted roughly ten (10) units as uninhabitable. The proactive approach to enforcement has resulted in improvements to the common areas initiated through consistent discussion with management companies.
- ⊗ Implemented the enforcement effort for illegal home occupations in annexed residential areas following the 2-year notice period that began in the fall of 2014.

STATED GOAL: Utilize the transportation plan to connect neighborhoods with sidewalks & bike paths

- ⊗ Continued to provide support to the Capital Projects Division of the Public Works Department to implement the recommendations of the Active Transportation Plan.

STATED GOAL: Promote retail development throughout the community

- ⊗ Worked closely with the Economic Development Department to aid in the effort to attract new business and retain existing businesses.
- ⊗ Worked with new businesses, such as Café Zupas and Boston Fish Market on zoning approvals and construction management.
- ⊗ Coordinated with the developers of the Town Center project and Dundee Commons on improvements to the development plans to enhance attraction to retailers.

STATED GOAL: Promote Industrial and Commercial development; Redevelop Village-owned Commercial properties

- ⊗ Worked with the Public Works Department to prepare Village owned parcels within TIF districts for future development. Up-front investment in staff time and preliminary permit work will help accomplish the goal of reducing barriers to the development of numerous parcels.
- ⊗ Advised developers, architects, engineers, and builders for projects such as 620-720 Northgate (Hamilton Partners), the Dynamax expansion in 230 W. Palatine, and the Richelieu Foods relocation into 120 W. Palatine.

- ⊗ Worked with Builders Asphalt on the relocation of the Orange Crush asphalt plant to a larger property that would have less of an impact on adjacent properties and facilitate the modernization of the plant.

STATED GOAL: Enhance cyber identity with website redesign, community calendar, and cable channel update

- ⊗ Worked with Information Technology Department to improve function of Village web site, particularly with respect to information related to the building permit process.
- ⊗ Continued to improve customer experience in the process of permit and licensing through increasing availability of digital forms and exploring self-certification of minor permits.

STATED GOAL: Pursue consistent code enforcement

- ⊗ Implemented a moratorium on massage establishments to allow time to research code revisions in response to numerous reports of misconduct.
- ⊗ Worked with the Police Department to investigate misconduct at massage establishments and revoke business for confirmed violations.

2017 OBJECTIVES/GOALS

IDENTIFIED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) Priorities

- ⊗ Train staff, and prepare to implement the FDA Food Code, which will go into effect in July of 2018. Staff training should begin by July 2017. Health inspectors will be training food service personnel affected by this code change prior to the July 2018 implementation date.
- ⊗ Implement a pilot program for table-based inspections in conjunction with the new Food Code.

IDENTIFIED GOAL: Encourage home owners to make property improvements

- ⊗ Promote access to Cook County's single-family rehabilitation program through cooperation with local housing developers and the Northwest Housing Partnership.

IDENTIFIED GOAL: Increase investment in public amenities, destination points for pedestrians, and access to Forest Preserve

- ⊗ Coordinate enhancements in proximity to the Town Center development, including possible improvements associated with the development of the northwest corner of Dundee and Northgate.
- ⊗ Following the Fox Point relocation program, implement the future land use plan to enhance the usability of the Forest Preserve amenities in the areas south of Dundee Road.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Complete a study of the Northgate/Dundee intersection to determine long term solutions for traffic flow improvement.
- ⊗ Complete a study of the potential roadway along Buffalo Creek from Community Boulevard to Northgate Parkway.

IDENTIFIED GOAL: Seek and encourage greater citizen involvement

- Utilize multiple methods of collecting citizen input on the Neighborhood Identity project, such as the Village web site, social media, and comment collection cards in the lobbies of prominent public buildings.

IDENTIFIED GOAL: Build sense of community and neighborhood pride

- Implement the Neighborhood Identification Signage program.
- Implement the Neighborhood Open Space Initiative along Weeping Willow Drive.
- Implement the Neighborhood Open Space Initiative along Valley Stream Drive.

IDENTIFIED GOAL: Enhance cyber identity with website redesign, community calendar, and cable channel update

- Explore additional opportunities to utilize the new web site to support enhanced access to department functions such as payment of permit fees and document submittal.
- Continue to improve customer experience by offering additional features to the digital permit application.

IDENTIFIED GOAL: Pursue consistent code enforcement

- Develop plans for evening and weekend code enforcement.
- Establish more effective reporting and documentation for code enforcement activities.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2016	Actual 2015	Actual 2014
Stated Goal: Revitalize Wheeling’s community image Type of Measure: Effectiveness				
Customer Satisfaction - % “Excellent” or “Good”	>90%	100%*	100%	98%
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance	7	4.62	4.54	4.78
Business Days Between Code Violation Recognition & Resolution	5	4.11	4.09	4.16

* Based on the small number of written evaluations received.

AUTHORIZED PERSONNEL	FY 2017	FY 2016	Increase/ Decrease
Community Development			
Director of Community Development	1	1	-
Senior Planner	1	1	-
Community Development Coordinator	1	1	-
Building Inspector	1	1	-
Municipal Inspector	2	2	-
Plumbing Inspector	1	1	-
Health Officer	1	1	-
Health Inspector	1	1	-
Staff Secretary	1	1	-
Permit Coordinator	1	1	-
Licensing Clerk	1	1	-
TOTAL FULL-TIME	12	12	-
Seasonal Code Enforcement Officer	2	2	-
Electrical Inspector	1	1	-
Permit Clerk	1	0	1
Commission Secretary	1	1	-
TOTAL PART-TIME	5	4	1

**FY 2017 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1300	5101	LONGEVITY	4,150	4,150	4,258	LONGEVITY	2,800
TOTAL JUSTIFICATION:							2,800
1300	5102	OVERTIME	2,539	1,165	2,461	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE.	0 2,500
TOTAL JUSTIFICATION:							2,500
1300	5103	SEASONAL HELP	11,348	13,167	7,455	SALARIES FOR SEASONAL HELP	6,600
TOTAL JUSTIFICATION:							6,600
1300	5104	SALARIES	1,283,845	1,233,372	1,032,392	SALARIES FOR DEPARTMENT EMPLOYEES	1,066,068
TOTAL JUSTIFICATION:							1,066,068
1300	5105	LOCAL TRAINING & MEETINGS	1,990	1,385	860	TECHNOLOGY; CODE UPDATES; SAFETY; CLERICAL TRAINING HEALTH DIVISION ANNUAL PUBLIC HEALTH SUMMIT - ELGIN BUILDING DIVISION IL ASSN OF ELECTRICAL INSPECTORS MTGS NWBOCA INSPECTOR CERTIFICATION ASSOCIATION OF BLDG COORDINATORS OF IL MTGS PROPERTY MAINTENANCE IL ASSN OF CODE ENFORCEMENT MTGS	0 0 150 0 175 450 150 0 800
TOTAL JUSTIFICATION:							1,725
1300	5106	UNIFORM ALLOWANCE	863	545	489	CLOTHING FOR FIELD PERSONNEL	600
TOTAL JUSTIFICATION:							600
1300	5108	EMPLOYER CONTRIBUTIONS	257,637	233,763	204,946	VILLAGE'S CONTRIBUTION FOR FICA/IMRF	205,785
TOTAL JUSTIFICATION:							205,785
1300	5111	UNEMPLOYMENT COMPENSATION	0	16,456	0		
TOTAL JUSTIFICATION:							
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	SLDPA RETIREE CONTRIBUTN	0	0	23,774		
TOTAL JUSTIFICATION:							
1300	5116	SICK LEAVE ANNL BUY BACK	1,895	974	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	3,405
TOTAL JUSTIFICATION:							3,405
1300	5201	ADVERTISING & PUBLISHING	873	398	930	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	1,000 0 0
TOTAL JUSTIFICATION:							1,000
1300	5205	MULTIPLE DAY TRAINING	4,098	710	2,327	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UW MADISON BACKFLOW SYMPOSIUM HEALTH DIVISION IEHA ANNUAL EDUCATIONAL CONFERENCE PLANNING DIVISION APA NATIONAL CONFERENCE APA IL STATE CONFERENCE	0 0 980 320 0 390 0 1,850 450
TOTAL JUSTIFICATION:							3,990
1300	5206	CONSULTING SERVICES	52,956	12,024	12,011	STRUCTURAL REVIEW & ELEVATOR INSPECTIONS TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS	12,500 2,500 5,000

**FY 2017 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1300	5206	CONSULTING SERVICES...	52,956 ...	12,024 ...	12,011 ...	ENGINEERING CONSULTING SERVICES	5,000
TOTAL JUSTIFICATION:							25,000
1300	5207	IS SERV & MAINT AGREEMENT	12,600	12,632	12,843	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE/ONE PAPER COPY	12,000 600 990
TOTAL JUSTIFICATION:							13,590
1300	5210	EXTERMINATION SERVICE	6,005	6,110	5,965	CONTRACT FOR ROUTINE PEST SPRAYING OF ALL VILLAGE FACILITIES, ON-CALL REMOVAL OF BEES AND RODENTS FROM PUBLIC RIGHT-OF-WAY, AND ROUTINE SURVEILLANCE OF RODENT NESTING AREAS AND OTHER PEST CONTROL PROBLEMS.	6,000 0 800 0 0
TOTAL JUSTIFICATION:							6,800
1300	5212	EMPLOYEE HEALTH INSURANCE	205,030	189,530	138,269	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES-CD	146,681
TOTAL JUSTIFICATION:							146,681
1300	5213	GEN LIABILITY INSURANCE	121,470	147,826	165,228	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	0 0 156,370
TOTAL JUSTIFICATION:							156,370
1300	5220	MAINT OFF/SPEC EQUIPMENT	3,549	3,359	2,459	MICROFILM READER/PRINTER MAINTENANCE MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS RICOH MAINTENANCE TREND ADJUSTMENT	850 2,750 2,400 -1,000
TOTAL JUSTIFICATION:							5,000
1300	5222	MEMBERSHIP DUES	3,005	2,546	2,159	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS (NWBOCA) ICC INTERNATIONAL (VILLAGE MEMBERSHIP) SUBURBAN BUILDING OFFICIALS (SBOC) ILLINOIS ASSOCIATION ELECTRICAL INSPECTORS PLUMBING INSPECTORS ASSOCIATION PERMIT COORDINATORS ASSOCIATION ILLINOIS ASSOCIATION OF CODE ENFORCERS (4 @ \$25) AMERICAN ASSOCIATION OF CODE ENFORCERS (3 @ \$85) HEALTH DIVISION ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2 @ \$45) NATIONAL ENVIRONMENTAL HEALTH ASSOCIATION (2@\$100) LEHP RECERTIFICATION (2 @ \$160) NOT UNTIL 2018 ILLINOIS ASSOCIATION OF CODE ENFORCERS (1 @ \$30) AMERICAN ASSOCIATION OF CODE ENFORCERS (1 @ \$90) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (PLANNERS & COMMISSIONERS) AMERICAN INSTITUTE OF CERTIFIED PLANNERS (2 @ \$120) SUPPORT STAFF NOTARY RENEWAL - 2 (2 IN 2018) SAM'S CLUB	0 60 125 75 110 60 70 100 255 0 90 200 0 30 90 0 0 1,000 240 0 50 45
TOTAL JUSTIFICATION:							2,600
1300	5228	PRINTING & BINDING	6,395	5,445	8,454	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS CRS ANNUAL FLOOD FLIER BUSINESS LICENSE FORMS TREND ADJUSTMENT	2,825 2,025 1,500 1,150 -1,000
TOTAL JUSTIFICATION:							6,500
1300	5230	RECORDING FEES	0	0	0	MOVED TO 1900 - 5230	0

**FY 2017 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							0
1300	5236	CREDIT CARD FEES	4,002	2,057	4,273	CREDIT CARD PROCESSING FEES (\$275 PER MONTH)	3,300
TOTAL JUSTIFICATION:							3,300
1300	5242	RETIREE HEALTH INSURANCE	30,278	26,851	24,066	HEALTH INSURANCE COSTS FOR RETIREES.	28,433
TOTAL JUSTIFICATION:							28,433
1300	5244	DUPLICATION SERVICES	4,524	2,344	2,747	SCANNING OF DEPARTMENTAL FILES/RECORDS	20,000
TOTAL JUSTIFICATION:							20,000
1300	5248	FINGER PRINTING FEES	2,552	2,459	2,931	FINGER PRINTING FEES	3,000
TOTAL JUSTIFICATION:							3,000
1300	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1300	5301	AUTO PETROL PRODUCTS	10,983	6,252	4,403	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS. TREND ADJUSTMENT	8,500 0 -2,000
TOTAL JUSTIFICATION:							6,500
1300	5302	BOOKS & SUBSCRIPTIONS	1,034	1,965	1,108	BUILDING DIVISION CODE BOOK & COMMENTARY FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JAPA	0 100 600 0 150 0 200 150
TOTAL JUSTIFICATION:							1,200
1300	5306	HEALTH TEST SUPPLIES	206	39	42	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
TOTAL JUSTIFICATION:							250
1300	5310	VEHICLE MAINTENANCE	4,227	3,922	4,764	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY DEVELOPMENT VEHICLES	4,700 0
TOTAL JUSTIFICATION:							4,700
1300	5313	IS MISC EQPT & SUPPLIES	115	14,252	1,719	REPLACEMENT SCANNER PARTS 1 REPLACEMENT COMPUTER - TO MEET MIN VILLAGE SPECS FIELD INSPECTION DEVICES TABLETS (2) FOR INSPECTION PROGRAM - EXPANDED LEVEL REQUEST APPROVED BY VM	500 1,750 1,000 0 2,000
TOTAL JUSTIFICATION:							5,250
1300	5315	SMALL TOOLS & EQUIPMENT	1,759	1,133	613	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT DIGITAL CAMERAS REPLACEMENT CELLULAR PHONES MISCELLANEOUS TOOLS	225 125 150 350 700
TOTAL JUSTIFICATION:							1,550
1300	5317	MISC OPERATING SUPPLIES	6,263	5,700	3,769	MISCELLANEOUS EQUIPMENT & SUPPLIES PLAN COMMISSION SUPPLIES	3,750 250
TOTAL JUSTIFICATION:							4,000
1300	5318	OFFICE SUPPLIES	3,450	3,298	3,062	OFFICE SUPPLIES SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES	1,175 1,025 350 400

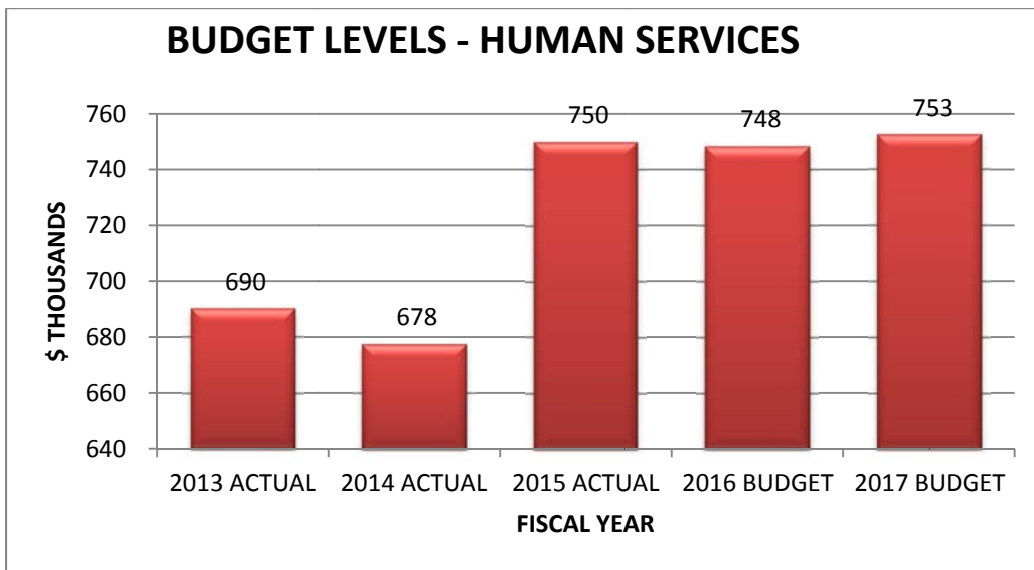
**FY 2017 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1300	5318	OFFICE SUPPLIES...	3,450 ...	3,298 ...	3,062 ...	LARGE FORMAT PRINTER/SCANNER PAPER FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES TONER	400 150 2,000
TOTAL JUSTIFICATION:							5,500
1300	5319	PROTECTIVE CLOTHING/SUPL	942	769	251	PROTECTIVE CLOTHING	750
TOTAL JUSTIFICATION:							750
1300	5327	IS MISC SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
1300	5407	OFFICE EQUIPMENT	0	0	0	PARTITION WALL FOR PERMIT DESK - EXPANDED LEVEL REQUEST APPROVED BY VM	0 11,000
TOTAL JUSTIFICATION:							11,000
1300	5413	IS CAPITAL SOFTWARE	0	0	0	SOFTWARE TO SUPPORT TABLET BASED INSPECTION PROGRAM - EXPANDED LEVEL REQUEST APPROVED BY VM	0 12,000
TOTAL JUSTIFICATION:							12,000
1300	5707	TRANSFER TO CERF	11,672	11,508	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0
TOTAL JUSTIFICATION:							0
			2,062,252	1,968,106	1,681,027		1,764,447

GENERAL FUND

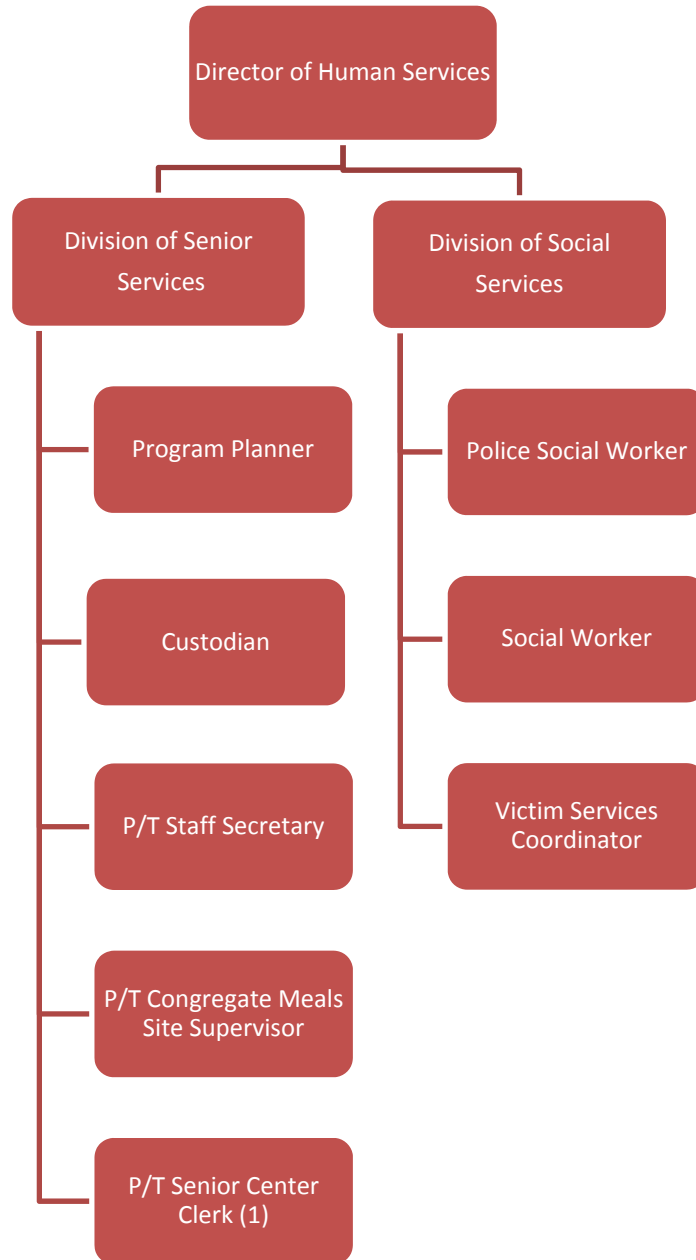
Human Services Department

Social Services.....	\$361,219
Senior Citizen Services	\$391,319
TOTAL.....	\$752,538



*Beginning FY2011 the Village created the Human Services Department by combining Senior Citizen Services with Social Services (social worker functions formerly located in the Police Department budget).

Village of Wheeling Human Services Department January 1, 2017




Human Services Department


Department Description: The Human Services Department includes Social Services and Senior Services and provides professional help to members of the community in need. Services provided by the department include socialization, education, nutrition and recreation activities for older adults through the Wheeling Pavilion Senior Center; access to public benefits; information and referral to community resources; crisis intervention and victim advocacy; community outreach and education; case assessment and management. Human Services in the Village of Wheeling is a coordinated effort with all departments working together for the benefit of the community.

2016 ACCOMPLISHMENTS


STATED GOAL: Foster effective & cooperative relationships with community stakeholders

-  The Human Services Department worked closely with a new supportive living facility to prepare Emergency Services for their opening.


STATED GOAL: Address growing needs of aging population by partnering with Park District for services and amenities

-  Integration plan has been created with the full integration of the Wheeling Pavilion Senior Center recreation programs to the Wheeling Park District Community Recreation Center by January 1, 2018.

STATED GOAL: Maintain a social media presence for the Village of Wheeling


-  Grow and maintain Village of Wheeling Senior Center Facebook page to engage additional older adult residents and their families in the programs and activities at the Center.

STATED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

-  Continued to grow the Social Work Intern program coordinating internships with local state and private universities to provide superior educational opportunities for students and increase the availability of social services for residents.

2017 OBJECTIVES/GOALS

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

-  Foster new and build on existing relationships with local social service providers to increase resident access to needed services.

IDENTIFIED GOAL: Address growing needs of aging population by partnering with Park District for services and amenities

-  Work with the Wheeling Park District to integrate senior recreation services.

IDENTIFIED GOAL: Maintain a social media presence for the Village of Wheeling

- ⊗ Grow and maintain Village of Wheeling Senior Center Facebook page to engage additional older adult residents and their families in the programs and activities at the Center.

IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

- ⊗ Continue to grow the Social Work Intern program coordinating internships with local state and private universities to provide superior educational opportunities for students and increase the availability of social services for residents.
- ⊗ Work closely with regional and state social service agencies that serve Village residents to minimize the impact of state and federal funding reductions.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2016	Actual 2015	Actual 2014
Stated Goal: Maintain a sustainable multi-year financial and capital plan Type of Measure: Effectiveness				
Number of Social Services Clients Returning for Services within current year	<10%	9%	3%	7%
Stated Goal: Maintain a sustainable multi-year financial and capital plan Type of Measure: Output				
Total Cases per Social Worker *excluding the Information & Referral Quick Assists	N/A	195	212	217
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness				
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	98%	99%	98%

AUTHORIZED PERSONNEL	FY 2017	FY 2016	Increase/Decrease
Senior Services Division			
Director of Human Services	.5	.5	-
Program Planner	1	1	-
Custodian	1	1	-
TOTAL FULL-TIME	2.5	2.5	-
Congregate Meals Site Supervisor	1	1	-
Senior Center Clerk	1	1	-
Staff Secretary	1	1	-
TOTAL PART-TIME	3	3	-
Social Services Division			
Director of Human Services	.5	.5	-
Social Worker	2	2	-
Victims Services Coordinator	1	1	-
TOTAL FULL-TIME	3.5	3.5	-

**FY 2017 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1315	5101	LONGEVITY	600	600	1,600	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1315	5102	OVERTIME	1,920	843	5,604	OVERTIME FOR SOCIAL WORKERS	1,000
TOTAL JUSTIFICATION:							1,000
1315	5104	SALARIES	214,426	220,693	226,557	SALARIES FOR 2 SOCIAL WORKERS AND DIRECTOR OF HUMAN SERVICES (50%) (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	227,944 0 0 0
TOTAL JUSTIFICATION:							227,944
1315	5105	LOCAL TRAINING & MEETINGS	576	204	669	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC.	400 0
TOTAL JUSTIFICATION:							400
1315	5108	EMPLOYER CONTRIBUTIONS	43,067	42,200	44,181	EMPLOYER FICA/IMRF	45,758
TOTAL JUSTIFICATION:							45,758
1315	5113	TUITION REIMBURSEMENT	0	0	0	VICTIM SERVICES COORDINATOR GRADUATE SCHOOL TUITION	2,000
TOTAL JUSTIFICATION:							2,000
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK PROGRAM	670
TOTAL JUSTIFICATION:							670
1315	5205	MULTIPLE DAY TRAINING	2,386	2,597	4,582	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM INTL CRITICAL INCIDENT STRESS WORLD CONGRESS MAY 2017 LODGING, AIRFARE, PER DIEM AMERICAN SOCIETY ON AGING NATIONAL CONFERENCE CHICAGO	500 1,500 600 2,000 750
TOTAL JUSTIFICATION:							5,350
1315	5212	EMPLOYEE HEALTH INSURANCE	32,648	32,962	33,561	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	34,432
TOTAL JUSTIFICATION:							34,432
1315	5222	MEMBERSHIP DUES	505	795	380	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 4 STAFF MEMBERS NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES	0 160 200 100
TOTAL JUSTIFICATION:							460
1315	5228	PRINTING & BINDING	598	95	356	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC.	500
TOTAL JUSTIFICATION:							500
1315	5299	MISC CONTRACTUAL SERVICES	2,400	0	0	SOCIAL SERVICE DATABASE UPDATE	2,500
TOTAL JUSTIFICATION:							2,500
1315	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1315	5312	MEDICAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1315	5313	IS MISC EQPT & SUPPLIES	2,043	0	80	CELL PHONE REPLACEMENT FOR STAFF COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS	400 1,750
TOTAL JUSTIFICATION:							2,150
1315	5317	MISC OPERATING SUPPLIES	499	468	1,255	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS DOMESTIC VIOLENCE & CRIME VICTIM AWARENESS CAMPAIGNS CARE SUPPLIES FOR TRAINING AND ACTIVITIES	500 200 1,000

**FY 2017 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							1,700
1315	5318	OFFICE SUPPLIES	1,396	388	1,279	MISC OFFICE SUPPLIES	750
TOTAL JUSTIFICATION:							750
1315	5855	TRANSFER TO GRANT FUND	30,047	42,718	45,601	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT.	0 34,005
TOTAL JUSTIFICATION:							34,005
			333,111	344,563	365,705	361,219	

**FY 2017 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1320	5101	LONGEVITY	0	0	0		
TOTAL JUSTIFICATION:							
1320	5102	OVERTIME	135	0	37	PROGRAM PLANNER OVERTIME	200
TOTAL JUSTIFICATION:							200
1320	5104	SALARIES	213,018	230,656	229,568	SALARIES OF DIRECTOR OF HUMAN SERVICES (50%); PART-TIME DEPARTMENT SECRETARY; CUSTODIAN; 2 PART-TIME SENIOR CENTER CLERKS AND PROGRAM PLANNER (CONGREGATE MEALS SITE SUPERVISOR SALARY BUDGETED IN THE GRANT FUND)	233,756 0 0 0 0
TOTAL JUSTIFICATION:							233,756
1320	5105	LOCAL TRAINING & MEETINGS	0	0	0		
TOTAL JUSTIFICATION:							
1320	5108	EMPLOYER CONTRIBUTIONS	38,721	40,416	41,845	EMPLOYER FICA/IMRF	41,598
TOTAL JUSTIFICATION:							41,598
1320	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1320	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK PROGRAM	418
TOTAL JUSTIFICATION:							418
1320	5205	MULTIPLE DAY TRAINING	17,433	142	0	ILLINOIS SENIOR CENTER CONFERENCE (ALL PAVILION PROGRAMS & ACTIVITIES MOVED TO ACCT 5297)	350 0
TOTAL JUSTIFICATION:							350
1320	5206	CONSULTING SERVICES	0	26,539	0		
TOTAL JUSTIFICATION:							
1320	5209	ENERGY	5,496	4,883	4,520	NICOR GAS CHARGES	4,900
TOTAL JUSTIFICATION:							4,900
1320	5212	EMPLOYEE HEALTH INSURANCE	40,042	40,531	41,111	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	41,987
TOTAL JUSTIFICATION:							41,987
1320	5213	GEN LIABILITY INSURANCE	4,338	5,279	5,901	DEPT. SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKER'S COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY FOR SENIOR CENTER	5,585 0 0
TOTAL JUSTIFICATION:							5,585
1320	5215	JANITORIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1320	5217	LANDSCAPE MAINTENANCE	1,479	1,487	1,527	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE PLANTS AND FLOWERS FOR GROUNDS	1,200 0 500
TOTAL JUSTIFICATION:							1,700
1320	5220	MAINT OFF/SPEC EQUIPMENT	3,963	4,052	3,686	FIRE ALARM SYSTEM MAINTENANCE MAINTENANCE AGREEMENT FOR PRINTER/COPIER MAINTENANCE AGREEMENT FOR MY SENIOR CENTER SYSTEM	400 2,600 1,200

**FY 2017 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							4,200
1320	5222	MEMBERSHIP DUES	300	300	375	AISC-ASSOCIATION OF ILLINOIS SENIOR CENTERS VOLUNTEER CENTER NCOA	50 360 150
TOTAL JUSTIFICATION:							560
1320	5227	POSTAGE	2,446	2,421	2,353	WHEELING FORWARD NEWSLETTER 12 X PER YEAR; MISCELLANEOUS CORRESPONDENCE	3,000 0
TOTAL JUSTIFICATION:							3,000
1320	5228	PRINTING & BINDING	1,108	667	(94)	BUSINESS ENVELOPES AND LETTERHEAD	700
TOTAL JUSTIFICATION:							700
1320	5231	REG & SPCL AGENCY ASSESS	178	323	234	TAXI SUBSIDY	300
TOTAL JUSTIFICATION:							300
1320	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1320	5236	CREDIT CARD FEES	76	827	1,008	CREDIT CARD FEES (\$70 PER MONTH)	840
TOTAL JUSTIFICATION:							840
1320	5297	PROGRAMS/ACTIVITIES EXP	0	21,521	22,608	PROGRAM ACTIVITIES VOLUNTEER RECOGNITION PAVILION ANNIVERSARY 50+/90+ CELEBRATION COMPUTER LEARNING CENTER (ITEMS MOVED FROM 1320 - 5205)	12,000 800 600 1,900 800 0
TOTAL JUSTIFICATION:							16,100
1320	5302	BOOKS & SUBSCRIPTIONS	156	156	13	DAILY HERALD SUBSCRIPTION	160
TOTAL JUSTIFICATION:							160
1320	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1320	5311	BLDG/GROUNDS MAINTENANCE	7,559	5,139	1,864	GENERAL BUILDING & GROUNDS MAINTENANCE & REPAIRS REPLACEMENT HUMIDIFIER FILTERS	4,500 2,500
TOTAL JUSTIFICATION:							7,000
1320	5313	IS MISC EQPT & SUPPLIES	683	0	0		
TOTAL JUSTIFICATION:							
1320	5315	SMALL TOOLS & EQUIPMENT	443	478	104	CRAFT EQUIPMENT, RECREATION EQUIPMENT, KITCHEN UTENSILS	400
TOTAL JUSTIFICATION:							400
1320	5317	MISC OPERATING SUPPLIES	1,645	1,424	1,319	MISC OPERATING SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500
1320	5318	OFFICE SUPPLIES	1,839	1,777	570	GENERAL OFFICE SUPPLIES FOR STAFF - PRINTER CARTRIDGES, COPIER AND FAX CARTRIDGES	2,000 0
TOTAL JUSTIFICATION:							2,000
1320	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5855	TRANSFER TO GRANT FUND	3,402	16,277	20,406	AGE OPTIONS GRANT FOR CONGREGATE DINING SITE SUPERVISOR	0 24,065

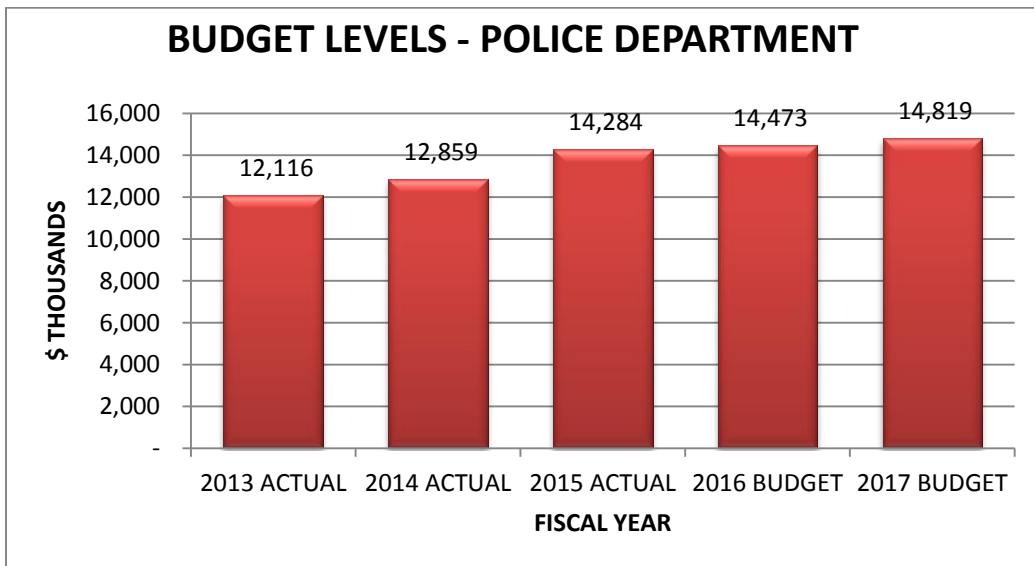
**FY 2017 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
						TOTAL JUSTIFICATION:	24,065
			344,461	405,295	378,955		391,319

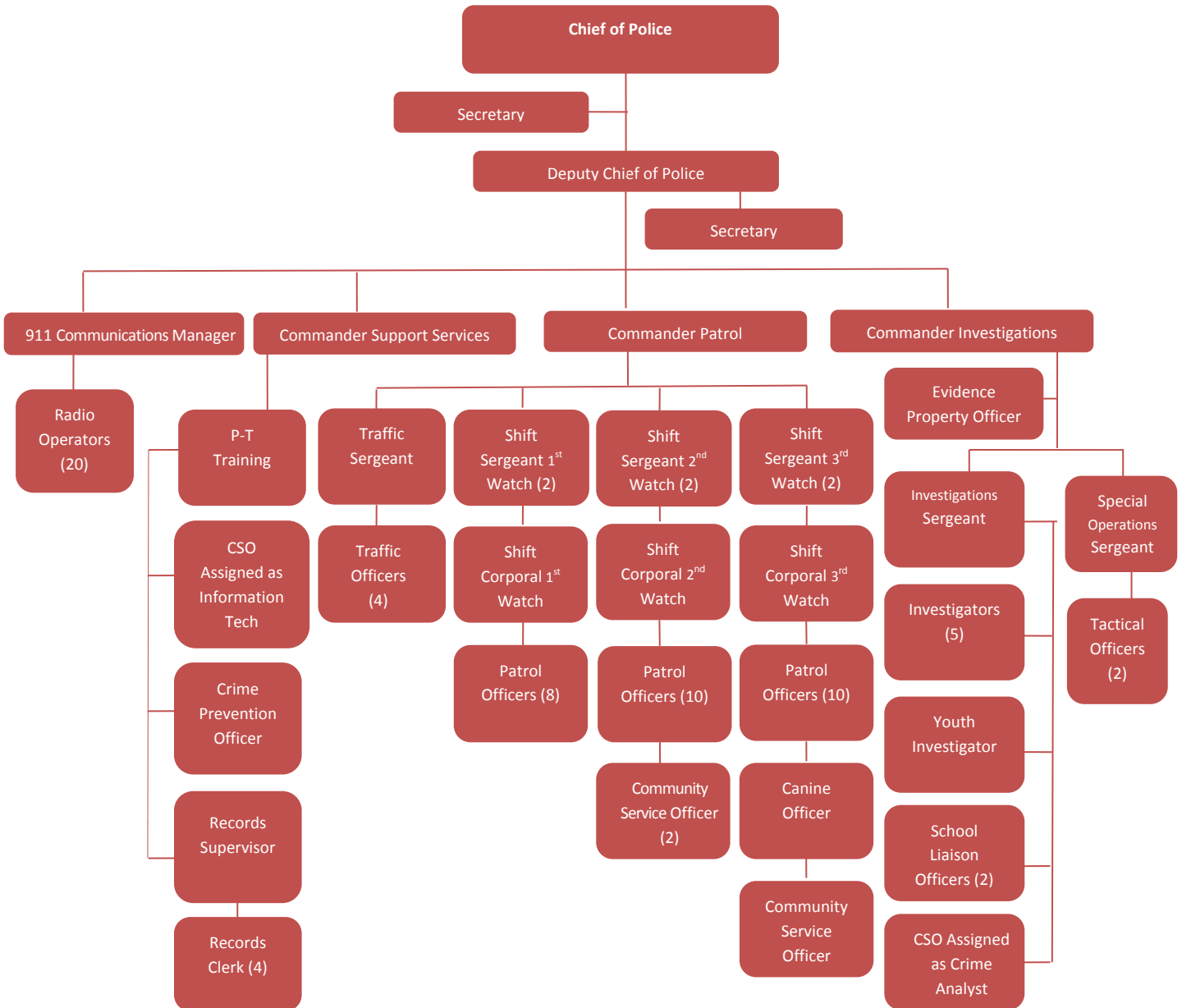
GENERAL FUND

Police Department

Police Department.....	\$12,421,818
Police Department Dispatchers.....	\$2,397,184
TOTAL.....	\$14,819,002



Village of Wheeling Police Department January 1, 2017



Police Department

Department Description: The Wheeling Police Department has 95.5 full-time equivalent employees including 61 sworn officers and 34.5 civilian employees. Responsibilities range from field activities, such as Patrol, Traffic and Investigations, to various support functions, such as Records, Communications and Crime Prevention. The department's philosophy is to build partnerships with the community to more effectively deal with crime, the fear of crime and to enhance the quality of life for the residents of the Village of Wheeling.

2016 ACCOMPLISHMENTS

STATED GOAL: Foster effective and cooperative relationships with community stakeholders

- ⊗ The Crime Prevention Unit conducted a proactive approach in the prevention of crime by building communication and trust within the community. Participation grew in programs such as the Citizens Police Academy, Citizens Patrol, Neighborhood Watch and National Night Out.
- ⊗ Placed second in the Illinois Traffic Safety Challenge in the category of Municipal Police Departments (51-65 Sworn Officers). The Illinois Traffic Safety Challenge is sponsored by the Illinois Association of Chiefs of Police (ILACP) and is designed to encourage increased traffic enforcement in local communities.
- ⊗ In April 2016, Canine handler, Officer Chris Kanches began working with his new partner "Riggs". They attended a rigorous training academy and are currently assigned to the Patrol Division.

2017 OBJECTIVE/GOALS

IDENTIFIED GOAL: Seek to increase neighborhood engagement, awareness and pride

- ⊗ Reduce crime, improve the overall quality of life for the citizens of the Village of Wheeling, and enhance community relations.
- ⊗ Effective implementation of a bicycle patrol unit to address key issues important to the focus of the department and community relations within the Village.

IDENTIFIED GOAL: Ensure strong financial policies, practices and public transparency

- ⊗ Replacement of the 911 Communications Radio System. The Wheeling Police Communications Center provides all emergency and non-emergency call taking and dispatching for both the Wheeling and Des Plaines Police Departments. Radio Operators function as both call takers and dispatchers. All Emergency Medical Services (EMS)/FIRE calls are re-routed to RED Center. The current radio system became operational in 1987 and the technology is antiquated. Replacing the current system with the STARCOM21 system will provide the best overall connection between the community and emergency service responders.

IDENTIFIED GOAL: Pursue consistent code enforcement

- ⊗ Implement new feature to the Adjudication Process by creating our own "A" Citation. The "A" Citation will be issued for all Local Ordinance offenses that currently go to the Cook County Courthouse. The defendant can

pay the fine directly without the additional difficulty of going to court. Court dates can be requested. New software will allow defendants to pay all citations (Parking, Compliance and Local Ordinance) by credit/debit card if so desired.

- ⊗ Increase traffic safety through enforcement and education. The expansion and restructuring of the Traffic Unit will allow personnel to focus on reducing traffic crashes and increasing traffic enforcement with an emphasis on impaired, distracted and intoxicated drivers.

IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies.

- ⊗ Solicit grant funding for various Police Department programs, including but not limited to staffing, vehicles and equipment.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2016	Actual 2015	Actual 2014
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Compliance with Mandatory CALEA Standards	100%	100%	100%	100%
Compliance with Non-Mandatory CALEA Standards	>80%	94.8%	94.7%	94.8%
Total Part 1 Crime Per 1,000 of Population	N/A	13.60	13.90	16.70
Total Part 2 Crime Per 1,000 of Population	N/A	58.07	89.20	87.60
Total Crime Per 1,000 of Population (Part 1 & 2)	N/A	72	103	104
Avoidable Accidents & Injuries	<6	12	5	4
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Response Time (Dispatched to On Scene)	<3 min.	4.00	2.40	2.31
Average Cost per Call for Service	N/A	\$348.45	\$304.66	\$332.78
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Average Calls for Service Per Officer/CSO	N/A	548	648	589
Accidents/Crashes Investigated	N/A	1244	1,562	1,259
Total Calls for Service ---- All Types	N/A	35,690	40,151	36,507
Clearance Rate Part I Offenses Against Persons (Assigned)	N/A	78%	72%	71%
Clearance Rate Part I Offenses Against Property (Assigned)	N/A	40%	43%	40%

AUTHORIZED PERSONNEL	FY 2017	FY 2016	Increase/ Decrease
Police Chief	1	1	-
Deputy Police Chief	1	1	-
Commander	3	3	-
Sergeant	9	10	-1
Officer	47	47	-
911 Communications Manager	1	0	1
Evidence/Property Officer	1	1	-
IT Tech	1	1	-
Radio Operator	20	20	-
Community Service Officer	4	4	-
Records Supervisor	1	0	1
Records Clerk	4	5	-1
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
FBR Liaison	0	1	-1
TOTAL FULL-TIME	95	96	-1
Part-time Accreditation Officer	1	0	1
Part-time Administrative Service Officer	0	1	-1
Crossing Guard	0	8	-8
TOTAL PART-TIME	1	9	-8

**FY 2017 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2100	5101	LONGEVITY	50,693	45,090	48,437	LONGEVITY	41,000
TOTAL JUSTIFICATION:							41,000
2100	5102	OVERTIME	619,312	433,555	376,990	CITIZENS POLICE ACADEMY TRAINING MUTUAL AID CALL-OUT EMERGENCY OVERTIME (E.G., ARRESTS; COURT; SHIFT SHORTAGE; ETC) OVERTIME FOR CHILD SAFETY SEAT PROGRAM BICYCLE PATROL - EXPANDED LEVEL REQUEST APPROVED BY VM	2,500 15,000 5,000 450,000 0 1,000 17,000
TOTAL JUSTIFICATION:							490,500
2100	5104	SALARIES	7,431,879	6,855,910	6,955,766	SALARIES & OTHER PAY FOR POLICE PERSONNEL NOTE: SCHOOL DISTRICTS 21 AND 214 PAY THE VILLAGE APPROXIMATELY \$155,000 PER YEAR FOR THEIR SHARE OF OFFICERS THAT WORK AT THE WHEELING SCHOOLS.	6,917,342 0 0 0
TOTAL JUSTIFICATION:							6,917,342
2100	5105	LOCAL TRAINING & MEETINGS	44,015	35,120	60,085	SCHOOL OF POLICE STAFF AND COMMAND SPSC PARKING \$8/DAY X 50 = \$400 TRAINING VIDEOS ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING TRAINING EQUIPMENT UNSCHEDULED TRAINING PROGRAMS AND SEMINARS (2) CRIME SCENE CLASSES (2) BLOODSTAIN COURSES AT NORTHWESTERN PARKING AT NORTHWESTERN TRAINING COURSES TRAINING - DEFENSIVE TACTICS. GLOCK ARMORED SCHOOL (2 OFFICERS) WARRANT SERVICE TEAM TRAINING COOK COUNTY CAPTAINS ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE NORTHWEST POLICE TRAINING ACADEMY TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC. FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS BASIC POLICE ACADEMY (3) (REIMBURSABLE BY STATE OF IL) MSI PARKING AND ADJUDICATION SOFTWARE TRAINING - EXPANDED LEVEL REQUEST APPROVED BY VM	3,500 400 800 1,365 1,000 14,000 3,600 2,400 400 1,000 900 3,500 500 120 150 750 1,200 1,500 1,200 10,500 0 3,000
TOTAL JUSTIFICATION:							51,785
2100	5106	UNIFORM ALLOWANCE	74,797	53,538	67,780	SWORN POLICE OFFICERS (61 X \$750) COMMUNITY SERVICE OFFICERS (5 X \$600) EVIDENCE/PROPERTY CONTROL OFFICER RECORDS CLERKS (5 X \$375) INITIAL PURCHASE OFFICER UNIFORMS/EQUIPMENT SPECIALTY UNIFORMS - NIPAS, ET, HONOR GUARD, AI, WST CARRY OVER TREND ADJUSTMENT	45,750 3,000 600 1,875 7,000 10,000 5,000 -7,500
TOTAL JUSTIFICATION:							65,725
2100	5107	EXTRA DUTY PAY	0	0	0		
TOTAL JUSTIFICATION:							
2100	5108	EMPLOYER CONTRIBUTIONS	428,106	269,812	293,407	FICA/IMRF	274,668
TOTAL JUSTIFICATION:							274,668
2100	5109	POL/FIR PENS EMPLR CNTRB	1,692,954	2,060,385	1,826,149	POLICE PENSION COSTS	1,768,316
TOTAL JUSTIFICATION:							1,768,316
2100	5110	COLLEGE INCENTIVE	3,400	2,708	2,271	COLLEGE INCENTIVE	3,000

**FY 2017 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							3,000
2100	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	818	4,000	4,000	TUITION REIMBURSEMENT	4,000
TOTAL JUSTIFICATION:							4,000
2100	5115	SLDPA RETIREE CONTRIBUTN	79,570	68,175	93,087	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR.	54,795 0
TOTAL JUSTIFICATION:							54,795
2100	5116	SICK LEAVE ANNL BUY BACK	39,812	38,453	35,664	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	39,495
TOTAL JUSTIFICATION:							39,495
2100	5202	ANIMAL IMPOUND	4,692	3,795	3,658	ANIMAL IMPOUND	4,000
TOTAL JUSTIFICATION:							4,000
2100	5205	MULTIPLE DAY TRAINING	9,162	19,927	14,935	IL ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (1) ILLINOIS TACTICAL OFFICERS ASSOCIATION MEETING (4) CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY) 2 ATTENDING ILEETA (5) FBI TRAINING INTERNATIONAL CHIEFS OF POLICE CONFERENCE TRITECH USER'S CONFERENCE ILEAS CONFERENCE (2) MISC PER DIEM & TRAVEL EXPENSES MASTER TASER RECERTIFICATION UNSCHEDULED MULTI DAY TRAINING TREND ADJUSTMENT	600 1,200 5,000 0 2,000 750 2,200 1,500 700 2,000 1,600 2,000 0
TOTAL JUSTIFICATION:							19,550
2100	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2100	5207	IS SERV & MAINT AGREEMENT	9,202	8,337	13,957	MAINTENANCE OF LIVE SCAN FINGERPRINT MACHINE BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION POLICE SERVER MAINTENANCE (PREVIOUSLY IN IT BUDGET) COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS) COBAN RIMOGE PRINTER MAINT 2FA DUAL FACTOR SOFTWARE MAINT	2,000 1,165 0 3,729 0 5,000 7,400 1,000 1,100
TOTAL JUSTIFICATION:							21,394
2100	5209	ENERGY	15,738	10,220	6,769	ENERGY	13,400
TOTAL JUSTIFICATION:							13,400
2100	5211	EXTINGUISHER SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5212	EMPLOYEE HEALTH INSURANCE	1,272,860	1,124,746	1,098,163	EMPLOYEE GROUP INSURANCE	1,123,696
TOTAL JUSTIFICATION:							1,123,696
2100	5213	GEN LIABILITY INSURANCE	251,616	306,210	342,258	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	323,910

**FY 2017 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							323,910
2100	5220	MAINT OFF/SPEC EQUIPMENT	28,529	21,188	19,759	FIREARMS/RANGE MAINTENANCE INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL, MISCELLANEOUS MATERIALS (I.E. CEILING TILES, SHELVING, LIGHTS) SECURITY SYSTEM MAINTENANCE ACTION TARGET MAINTENANCE POWER DMS ANNUAL MAINTENANCE MISCELLANEOUS MAINTENANCE LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER	10,420 0 0 0 1,000 2,000 3,825 2,000 3,000 2,500
TOTAL JUSTIFICATION:							24,745
2100	5221	MAINT RADIO EQUIPMENT	160	0	0		
TOTAL JUSTIFICATION:							
2100	5222	MEMBERSHIP DUES	8,476	9,390	5,416	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) F.B.I. NATIONAL ACADEMY ASSOCIATION (2) ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1) ILLINOIS POLICE ACCREDITATION COALITION ILLINOIS TACTICAL OFFICERS ASSOCIATION INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION (3) MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC) NATIONAL ASSOCIATION OF TOWN WATCH NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) NORTHWEST POLICE ACADEMY ILEETA 6 X \$50 UNSCHEDULED INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS NOTARY CERTIFICATION NORTH EAST MULTI-REGIONAL TRAINING 61 X \$95.00 CRIME ANALYSTS OF ILLINOIS IALEIA IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	500 315 110 100 125 300 300 50 250 35 100 100 300 500 50 104 5,795 35 50 25
TOTAL JUSTIFICATION:							9,144
2100	5228	PRINTING & BINDING	16,974	10,065	16,296	CRIME PREVENTION PROGRAMS AND MATERIALS - INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY, ROCKIN' WITH THE COPS, & NATIONAL NIGHT OUT SUPPORT SERVICES - FORMS, TICKETS, STATIONARY, AND HANDBOOKS CRIME FREE MULTI-HOUSING PROGRAM MATERIALS PACT CAMP - ACTIVITIES AND SUPPLIES	5,200 0 0 7,500 0 200 1,500
TOTAL JUSTIFICATION:							14,400
2100	5229	PRISONER WELFARE	2,737	3,839	4,407	PRISONER WELFARE	4,000
TOTAL JUSTIFICATION:							4,000
2100	5231	REG & SPCL AGENCY ASSESS	72,748	68,716	74,734	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) MAJOR CASE ASSISTANCE TEAM & STAR CALEA NORTHERN ILLINOIS POLICE CRIME LAB NORTHERN ILL POLICE CRIME LAB BUILDING AGREEMENT CLEAR FEE TRANSUNION CRITICAL REACH - INTEL DATA BASE LEADS ON-LINE ILEAS CRIME MAPPING	6,205 3,500 4,650 49,695 3,000 2,520 1,500 565 3,468 240 637

**FY 2017 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2100	5231	REG & SPCL AGENCY ASSESS...	72,748 ...	68,716 ...	74,734 ...	LESO MSI PARKING AND ADJUDICATION SOFTWARE PROGRAM ANNUAL FEE - EXPANDED LEVEL REQUEST APPROVED BY VM	900 0 12,600
TOTAL JUSTIFICATION:							89,480
2100	5233	RENTAL EQUIPMENT	0	0	300		
TOTAL JUSTIFICATION:							
2100	5236	CREDIT CARD FEES	(15)	620	871	CREDIT CARD PROCESSING FEES \$60 PER MONTH	720
TOTAL JUSTIFICATION:							720
2100	5242	RETIREE HEALTH INSURANCE	156,966	144,065	138,432	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	138,449
TOTAL JUSTIFICATION:							138,449
2100	5244	DUPLICATION SERVICES	1,721	0	0	MAINTENANCE AND LEASE FOR COPY MACHINES - (2) RICOH AND LANIER - MOVED TO 5220	0 0
TOTAL JUSTIFICATION:							0
2100	5246	MEDICAL EXAMS	5,815	3,638	2,861	MEDICAL EXAMS IMMUNIZATIONS - EXPANDED LEVEL REQUEST APPROVED BY VM HEP-B T-DAP TREND ADJUSTMENT	7,200 0 11,375 3,900 -1,200
TOTAL JUSTIFICATION:							21,275
2100	5299	MISC CONTRACTUAL SERVICES	307	2,794	32,166	CROSSING GUARD CONTRACT (50% REIMBURSED BY DIST 21) MICROFILM/SCAN POLICE RECORDS	85,000 2,500
TOTAL JUSTIFICATION:							87,500
2100	5301	AUTO PETROL PRODUCTS	119,664	90,213	63,364	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	105,000 0
TOTAL JUSTIFICATION:							105,000
2100	5302	BOOKS & SUBSCRIPTIONS	2,302	1,709	682	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	1,200
TOTAL JUSTIFICATION:							1,200
2100	5310	VEHICLE MAINTENANCE	72,435	56,660	92,738	VEHICLE CHANGEOVER COSTS MAINTENANCE	13,000 69,000
TOTAL JUSTIFICATION:							82,000
2100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	13,011	46,058	24,750	10 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS LIVE SCAN SUPPLIES IT MISCELLANEOUS SUPPLIES HANDHELD TICKET WRITER FOR MSI PARKING AND ADJUDICATION PROGRAM - EXPANDED LEVEL REQUEST APPROVED BY VM	17,500 1,500 8,000 0 3,700
TOTAL JUSTIFICATION:							30,700
2100	5315	SMALL TOOLS & EQUIPMENT	18,774	47,022	28,283	BULLETPROOF VEST (NEW-REPLACEMENT) (50% REIMB DOJ) FIVE MAG LIGHTS - \$100 EACH IN CAR VIDEO CAMERAS 10 TASER X26 WITH BATTERIES & EXTENDED WARRANTY FIVE CHAIRS RECORDS 15 AUTOMATED EXTERNAL DEFIBRILLATOR PADS, BATTERIES, WARRANTY AND CASE - EXPANDED LEVEL REQUEST APPROVED BY VM	10,600 500 13,000 13,000 2,500 0 0 22,800
TOTAL JUSTIFICATION:							62,400
2100	5316	RANGE SUPPLIES	38,120	39,420	36,801	SERVICE AMMUNITION	3,750

**FY 2017 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2100	5316	RANGE SUPPLIES...	38,120 ...	39,420 ...	36,801 ...	TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 15 X \$56.00	16,000 1,000 2,000 550 8,109 850
TOTAL JUSTIFICATION:							32,259
2100	5317	MISC OPERATING SUPPLIES	34,445	38,002	44,773	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/ AED'S/WEAPONS DRUG TEST KIT EVIDENCE EQUIPMENT CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS) MISCELLANEOUS SUPPLIES PATROL VEHICLE PHONE SERVICE CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD	1,000 150 10,000 0 500 3,500 10,000 0 3,250 3,960 550 6,000
TOTAL JUSTIFICATION:							38,910
2100	5318	OFFICE SUPPLIES	8,207	9,052	10,536	MISCELLANEOUS SUPPLIES	9,000
TOTAL JUSTIFICATION:							9,000
2100	5323	AWARDS/DECORATIONS	1,925	1,382	1,796	AWARDS/DECORATIONS	1,800
TOTAL JUSTIFICATION:							1,800
2100	5324	POLICE DUI FUND EXPENSES	12,847	3,375	27,679		
TOTAL JUSTIFICATION:							
2100	5325	INVESTIGATIVE FUNDS	2,072	1,480	2,045	BODY TRANSPORT TO ME OFFICE	2,000
TOTAL JUSTIFICATION:							2,000
2100	5327	IS MISC SOFTWARE	1,426	3,883	4,053	COMPUTER SOFTWARE/ADDITIONAL LICENSES TRITECH RMS/FBR WEB UI UPGRADE	3,000 26,000
TOTAL JUSTIFICATION:							29,000
2100	5401	MOBILE EQUIPMENT	0	0	22,722		
TOTAL JUSTIFICATION:							
2100	5413	IS CAPITAL SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5707	TRANSFER TO CERF	120,797	155,904	297,771	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	316,260 0
TOTAL JUSTIFICATION:							316,260
2100	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5820	TRANSFER TO 911 FUND	90,000	105,000	60,000	TRANSFER TO 911 FUND FOR DISPATCHING COSTS	105,000
TOTAL JUSTIFICATION:							105,000
2100	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5861	TRANSFER TO POL PENSION	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2017 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
			12,859,066	12,203,456	12,256,611		12,421,818

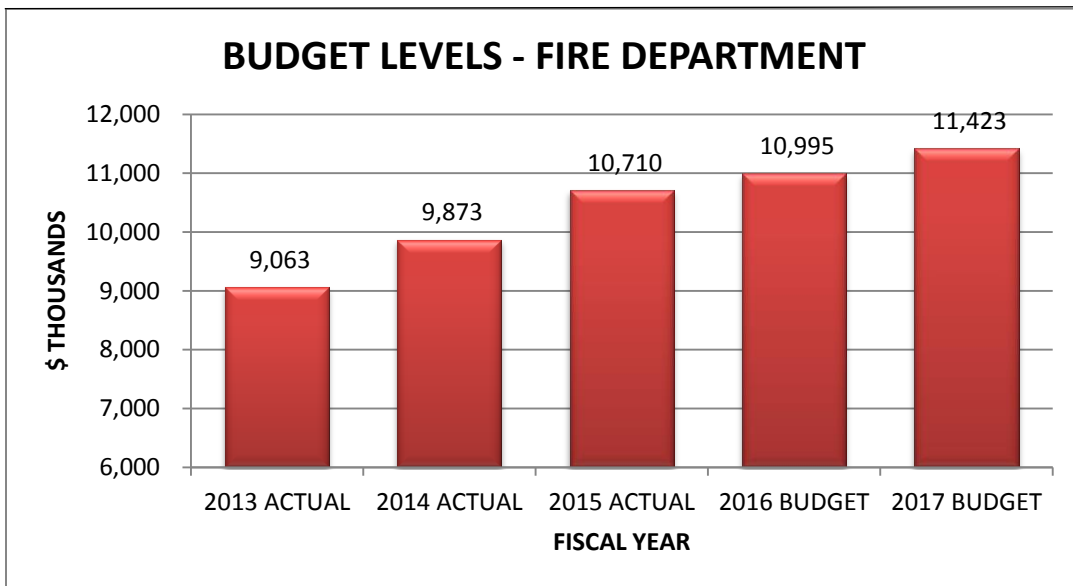
**FY 2017 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2110	5101	LONGEVITY	0	3,200	4,361	LONGEVITY	3,300
TOTAL JUSTIFICATION:							3,300
2110	5102	OVERTIME	0	254,697	240,808	OVERTIME	275,000
TOTAL JUSTIFICATION:							275,000
2110	5104	SALARIES	0	1,335,699	1,453,394	SALARIES - 21 EMPLOYEES	1,541,118
TOTAL JUSTIFICATION:							1,541,118
2110	5106	UNIFORM ALLOWANCE	0	6,933	5,324	20 RADIO DISPATCH EMPLOYEES @ \$400.00	8,000
TOTAL JUSTIFICATION:							8,000
2110	5108	EMPLOYER CONTRIBUTIONS	0	303,001	318,504	EMPLOYER CONTRIBUTION	360,602
TOTAL JUSTIFICATION:							360,602
2110	5115	SLDPA RETIREE CONTRIBUTN	0	0	19,153		
TOTAL JUSTIFICATION:							
2110	5116	SICK LEAVE ANNL BUY BACK	0	1,694	1,429	SICK LEAVE ANNUAL BUY BACK	2,158
TOTAL JUSTIFICATION:							2,158
2110	5212	EMPLOYEE HEALTH INSURANCE	0	170,625	192,485	EMPLOYEE HEALTH INSURANCE	201,737
TOTAL JUSTIFICATION:							201,737
2110	5242	RETIREE HEALTH INSURANCE	0	4,949	5,104	HEALTH INSURANCE COSTS FOR POLICE DISPATCH RETIREES	5,269
TOTAL JUSTIFICATION:							5,269
			0	2,080,798	2,240,561		2,397,184

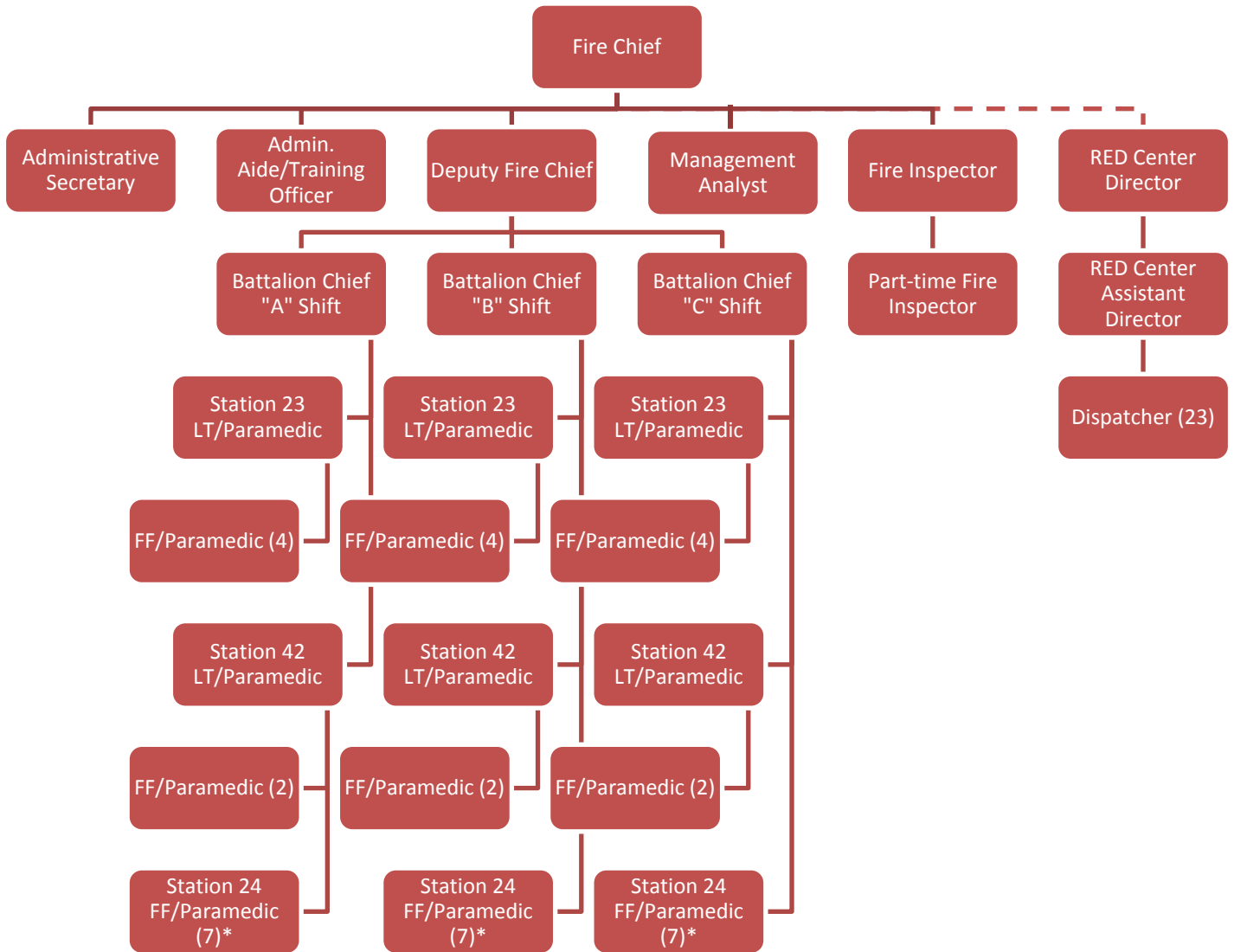
GENERAL FUND

Fire Department

Fire Department\$11,422,844



Village of Wheeling Fire Department January 1, 2017



(NOTE: * INCLUDES 3 PERSONNEL TYPICALLY SCHEDULED OFF DUE TO VACATION/HOLIDAY/KELLY DAYS/SICK LEAVE/TRAINING)

(NOTE: TOTAL STAFF PER SHIFT - 16)

Fire Department

Department Description: The Fire Department is a full service organization operating out of three (3) fire stations. Emergency services provided by the Wheeling Fire Department include but are not limited to airport crash/fire/rescue, confined space rescue, emergency medical treatment and transportation, emergency preparedness planning, fire suppression, fire prevention, fire investigation, hazard mitigation, high angle rescue, public safety education, and underwater/swift water rescue and recovery. In addition to responding to emergency calls, shift personnel are responsible for maintaining department vehicles, equipment and facilities. During each shift, time is devoted to providing various public safety education programs, training (both fire suppression and emergency medical), as well as physical fitness conditioning.

2016 ACCOMPLISHMENTS

STATED GOAL: *Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies*

- ⊗ Solicited grant funding for various Fire Department programs, including but not limited to replacement stretchers and mobile/portable radio equipment. The department was not awarded the grant for replacement stretchers and is still awaiting an answer regarding the mobile/portable radio equipment.
- ⊗ Interfaced with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of two (2) ambulances, as well as mobile/portable radios utilizing regional and national purchasing cooperatives.

STATED GOAL: *Ensure strong financial policies, practices, and public transparency*

- ⊗ Continued renovations of Fire Station 23 to further enhance operations and overall comfort of occupants while further reducing energy consumption. Replacement of all overhead doors, a trash collection pad, and new kitchen counters were installed, as well as completion of the exterior window replacement project.
- ⊗ Implemented a multi-year program to update the Village's Emergency Traffic Pre-emption System. In 2016, the intersections of Hintz Road & Schoenbeck Road and Hintz Road & Wheeling Road were installed.

STATED GOAL: *Foster effective & cooperative relationships with community stakeholders*

- ⊗ The Fire Department responded to 4,629 emergency calls for service in 2016. This represents an increase of 166 calls or 3.72% compared to 2015. Emergency medical calls represent 61.14% of all emergency calls responded to by the Fire Department.
- ⊗ The community fire loss for 2016 was \$945,737. This represents a reduction of 35.34% compared to 2015 with a reduction in the total number of fires by 11.
- ⊗ Disaster preparedness training was provided to Fire Department personnel, including a joint training drill with law enforcement involving an active shooter scenario, aircraft rescue scenarios with Chicago Executive Airport staff and the Prospect Heights Fire Protection District, as well as multi-company/multi-alarm scenarios with members of the Combined Area Fire Training Facility (CAFT).

- ⊗ Continued focus on reducing muscular/skeletal injuries through continuing education, personal fitness conditioning, and equipment modifications, as necessary. A review of department operational procedures was completed and additional training involving proper lifting techniques was provided. New ambulances were ordered and equipped with hydraulic lifting devices to allow automatic loading and unloading of stretchers. New stretchers were ordered and delivered that have self-contained hydraulic systems to minimize manual lifting by ambulance personnel.
- ⊗ Maintained current State of Illinois Paramedic Certification by 100% of all department paramedics receiving an average continuing education score of 85% or higher. All shift personnel maintain their paramedic certification through the St. Francis Emergency Medical System.
- ⊗ Developed Fire Department personnel for promotion in preparation for planned retirements.
- ⊗ Anticipated, interviewed, evaluated, and hired a replacement Firefighter/Paramedic in order to maintain sixteen member duty shifts and minimize the need to hire back personnel on overtime. Additional actions were taken to further minimize overtime expenses that resulted from two (2) extended absences due to employee injuries.

2017 OBJECTIVES/GOALS

IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

- ⊗ Solicit grant funding for various Fire Department programs, including but not limited to staffing, vehicles, and equipment.
- ⊗ Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of major equipment and vehicles. Focus will be on using regional and national purchasing cooperatives to purchase new defibrillator/monitors and a new ambulance in 2017.

IDENTIFIED GOAL: Ensure strong financial policies, practices, and public transparency

- ⊗ Continuation of a multi-year program to update the Village's Emergency Traffic Pre-emption System. In 2017, the intersections of Dundee Road & Schoenbeck Road and Dundee Road & Wolf Road will be installed.

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

- ⊗ Continue to maintain the community's disaster preparedness status and interagency coordination of incidents as they arise.
- ⊗ Conduct table top disaster drills to enhance efficiencies in response and operations within Village departments during community-wide emergency situations such as floods, wind storms, and blizzards. A village-wide table top drill is currently planned for spring 2017.
- ⊗ Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.
- ⊗ Conducted a Firefighter/Paramedic entry examination process in accordance with state statute and Board of Fire & Police Commission rules & regulations.

- ⊗ Conducted a Lieutenant/Paramedic promotional process in accordance with state statute, the department’s collective bargaining agreement, and the Board of Fire & Police Commission rules and regulations.
- ⊗ Evaluate operational modifications to manage the anticipated increase in future emergency call volume utilizing current staffing and available resources.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2016	Actual 2015	Actual 2014
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness				
Response Time (Time Received to First Unit on Scene)	<6 min.	5:07	5:15	5:19
“Quality of Service” Survey - Rated as Acceptable	>92%	99%	99%	98%
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	4,629	4,463	4,694
Total EMS Calls	N/A	2,830	2,696	2,835
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$2,061.38 (CPI Adj.)	\$2,467.67	\$2,247.96	\$2,137.33
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<5	5	4	4

AUTHORIZED PERSONNEL	FY 2017	FY 2016	Increase/Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Management Analyst	1	0	1
Administrative Secretary	1	1	-
Staff Secretary	0	1	-1
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector	1	1	-
TOTAL FULL-TIME	53	53	---
Part-time Fire Inspector	1	1	-
Part-time Administrative Aide/Training Officer	1	1	-
TOTAL PART-TIME	2	2	---

**FY 2017 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2200	5101	LONGEVITY	18,100	20,300	25,735	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (20) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (7) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (5)	12,000 7,000 6,500
TOTAL JUSTIFICATION:							25,500
2200	5102	OVERTIME	465,252	478,195	548,346	ARFF TRAINING (ONE SHIFT) DIVE TEAM (TRAINING/SCHOOLS) EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS) FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS) HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS) IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS) PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES PUMP TESTING (ISO REQUIREMENT) SELF-CONTAINED BREATHING APPARATUS PROGRAM TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING) (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR) EMERGENCY CALL-BACKS (ESTIMATED) SHORT-SHIFT HIRE BACKS (ESTIMATED) ACTING LIEUTENANT PAY (PER UNION CONTRACT) ACTING BATTALION CHIEF PAY (PER UNION CONTRACT) ROCK N RUN THE RUNWAY EMS STANDBY DETAIL ENTRY LEVEL EXAMINATION PROCTORS MISCELLANEOUS HIREBACKS/PROJECTS/ASSIGNMENTS/STANDBYS TRAINING TRAVEL TIME (ESTIMATED)	13,817 27,745 56,382 32,039 20,038 4,844 9,744 1,486 2,422 31,874 0 8,258 132,120 21,453 12,739 1,652 3,964 6,881 6,881
TOTAL JUSTIFICATION:							394,339
2200	5104	SALARIES	4,876,687	5,071,389	5,220,838	SALARIES FOR DEPARTMENT EMPLOYEES	5,302,659
TOTAL JUSTIFICATION:							5,302,659
2200	5105	LOCAL TRAINING & MEETINGS	25,481	22,061	29,017	ADMINISTRATIVE DEVELOPMENT TRAINING DIVE TEAM TRAINING EMERGENCY MEDICAL SERVICES TRAINING FIRE INVESTIGATION TEAM TRAINING FIRE SUPPRESSION SERVICES TRAINING HAZARDOUS MATERIALS TEAM TRAINING PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR)	3,245 1,850 6,660 3,395 10,695 950 3,375 4,125 0
TOTAL JUSTIFICATION:							34,295
2200	5106	UNIFORM ALLOWANCE	32,562	34,732	38,673	UNIFORMS FOR 55 EMPLOYEES MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES) ANNUAL CARRY-OVER (PER CONTRACT) UNIFORMS FOR REPLACEMENT FIREFIGHTER/PARAMEDIC	27,600 2,000 3,000 1,675
TOTAL JUSTIFICATION:							34,275
2200	5108	EMPLOYER CONTRIBUTIONS	124,425	128,428	127,627	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	134,818
TOTAL JUSTIFICATION:							134,818
2200	5109	POL/FIR PENS EMPLR CNTRB	1,850,379	2,258,857	2,003,235	EMPLOYER CONTRIBUTION TO FIRE PENSION FUND	2,293,581
TOTAL JUSTIFICATION:							2,293,581
2200	5110	COLLEGE INCENTIVE	300	300	139		
TOTAL JUSTIFICATION:							
2200	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	4,426	1,503	591	TUITION REIMBURSEMENT (CONTRACTUAL OBLIGATION)	1,500
TOTAL JUSTIFICATION:							1,500
2200	5115	SLDPA RETIREE CONTRIBUTN	0	0	15,617	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0

**FY 2017 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							0
2200	5116	SICK LEAVE ANNL BUY BACK	5,135	8,364	8,578	SICK LEAVE BUYBACK PROGRAM (NON-UNION EMPLOYEES)	6,406
TOTAL JUSTIFICATION:							6,406
2200	5205	MULTIPLE DAY TRAINING	5,555	5,243	5,236	MISCELLANEOUS TRAVEL/TRANSPORTATION (MILEAGE) ILLINOIS FIRE CHIEFS CONFERENCE (IL) MISCELLANEOUS FIRE CHIEF MEETINGS (METRO/IFCA/LCFCFA) ILLINOIS FIRE INSPECTORS MINI-SEMINARS (2 EMPLOYEES) ILLINOIS FIRE INSPECTORS FALL SEMINAR (2 EMPLOYEES) LAKE COUNTY/MIDWEST HAZ MAT CONFERENCE (9 EMPLOYEES) INTERNATIONAL FIRE SERVICE INSTRUCTORS CONFERENCE (IN) ILLINOIS FIRE SERVICE ADMINISTRATIVE PROFESSIONALS CONF NATIONAL FIRE ACADEMY TRAVEL (REIMBURSED BY FED GOV) (\$1,600 FOR NFA TRAVEL - REIMBURSED BY FEDERAL GOV) INTERNATIONAL FIRE CHIEFS CONFERENCE (TBA) TREND ADJUSTMENT	216 700 150 400 400 2,925 2,500 600 0 0 2,500 -1,500
TOTAL JUSTIFICATION:							8,891
2200	5207	IS SERV & MAINT AGREEMENT	4,940	3,470	12,195	FIREHOUSE DATA MANAGEMENT ANNUAL TECH SUPPORT FEE FIREHOUSE ENTERPRISE CAD INTERFACE ANNUAL FEE FIREHOUSE MEDIC EMS DATA MANAGEMENT ANNUAL FEE STATE OF IL EMS REPORT VALIDATION FEE TARGET SOLUTIONS ANNUAL ADMINISTRATIVE/MAINTENANCE FEE TARGET SOLUTIONS ANNUAL LICENSE FEE (53 EMPLOYEES) MISCELLANEOUS SOFTWARE UPDATES	1,750 975 7,500 500 395 4,712 1,750
TOTAL JUSTIFICATION:							17,582
2200	5209	ENERGY	8,283	4,376	3,974	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS42)	5,700
TOTAL JUSTIFICATION:							5,700
2200	5211	EXTINGUISHER SERVICE	1,811	2,757	3,259	HYDROSTATIC TESTING/GENERAL SERVICE KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 23) KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 24)	2,200 295 295
TOTAL JUSTIFICATION:							2,790
2200	5212	EMPLOYEE HEALTH INSURANCE	911,031	938,063	962,289	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	999,356
TOTAL JUSTIFICATION:							999,356
2200	5213	GEN LIABILITY INSURANCE	451,174	549,067	613,704	GENERAL LIABILITY INSURANCE	580,803
TOTAL JUSTIFICATION:							580,803
2200	5216	LAUNDRY SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2200	5220	MAINT OFF/SPEC EQUIPMENT	53,449	52,637	57,417	BATTERY REPLACEMENT PROGRAM DIVE TEAM EQUIPMENT MAINTENANCE EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE HAZARDOUS MATERIALS TEAM EQUIPMENT MAINTENANCE LADDER EQUIPMENT MAINTENANCE OFFICE EQUIPMENT MAINTENANCE RESCUE EQUIPMENT MAINTENANCE SELF-CONTAINED BREATHING APPARATUS MAINTENANCE TORNADO SIREN MAINTENANCE TRAFFIC PREEMPTION EQUIPMENT REPLACEMENT AND MAINTENANCE FOR 28 INTERSECTIONS	4,960 3,785 11,450 9,158 4,800 2,248 3,230 11,635 4,950 28,145 0
TOTAL JUSTIFICATION:							84,361
2200	5221	MAINT RADIO EQUIPMENT	0	0	0	MOVED TO ACCOUNT 15-5221	0
TOTAL JUSTIFICATION:							0
2200	5222	MEMBERSHIP DUES	1,314	1,314	1,217	ILLINOIS FIRE SERVICE PROFESSIONAL ASSOC. (IFSAP)	55

**FY 2017 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2200.	5222.	MEMBERSHIP DUES...	1,314 ...	1,314 ...	1,217 ...	IL FIRE CHIEFS ASSOCIATION (IFCA) INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA) INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI) IL SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI) NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) IL FIRE INSPECTORS ASSOCIATION (IFIA) NORTHERN IL ARSON STRIKE FORCE (NIASF) INTERNATIONAL CODE COUNCIL (ICC) NORTHERN IL EMERGENCY MGMT CONSORTIUM	450 240 50 75 75 100 170 100 80 125 40
TOTAL JUSTIFICATION:							1,560
2200	5228	PRINTING & BINDING	2,059	1,660	1,406	ADMINISTRATION EMERGENCY MEDICAL SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS FIRE PREVENTION BUREAU	650 350 200 450
TOTAL JUSTIFICATION:							1,650
2200	5231	REG & SPCL AGENCY ASSESS	16,925	16,825	12,052	ST. FRANCIS EMS CONTINUING EDUCATION FEE ST. FRANCIS EMS ADMINISTRATIVE FEE CAFT MAINTENANCE ASSESSMENT FEE IDPH AMBULANCE/ENGINE REGISTRATION FEE (7) MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE) MABAS DIV. IV ASSESSMENT (HAZ. MAT.) METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	3,600 1,450 10,000 350 5,000 5,300 600
TOTAL JUSTIFICATION:							26,300
2200	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
2200	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2200	5242	RETIREE HEALTH INSURANCE	409,586	403,271	411,954	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	427,719
TOTAL JUSTIFICATION:							427,719
2200	5246	MEDICAL EXAMS	15,710	17,439	16,690	PERIODIC PHYSICALS (12 EMPLOYEES) MAINTENANCE PHYSICALS (38 EMPLOYEES) RETURN TO WORK PHYSICAL EXAMINATIONS ENTRY LEVEL PHYSICAL - REPLACEMENT FF/PM HEPATITIS B IMMUNIZATIONS - REPLACEMENT FF/PM	7,000 10,500 1,400 1,000 395
TOTAL JUSTIFICATION:							20,295
2200	5248	FINGER PRINTING FEES	0	30	298	NEW EMPLOYEE FINGERPRINTING	210
TOTAL JUSTIFICATION:							210
2200	5299	MISC CONTRACTUAL SERVICES	307	307	153		
TOTAL JUSTIFICATION:							
2200	5301	AUTO PETROL PRODUCTS	60,277	41,403	31,253	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	47,500 0
TOTAL JUSTIFICATION:							47,500
2200	5302	BOOKS & SUBSCRIPTIONS	3,904	3,605	2,796	FIRE PREVENTION BUREAU FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM	4,087 790 200
TOTAL JUSTIFICATION:							5,077
2200	5305	FIREFIGHTING SUPPLIES	84,424	95,640	68,006	FIRE EXTINGUISHER SUPPLIES/EQUIPMENT FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.)	1,070 11,917 1,000

**FY 2017 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2200.	5305.	FIREFIGHTING SUPPLIES...	84,424 ...	95,640 ...	68,006 ...	FIRE SUPPRESSION SUPPLIES/EQUIPMENT HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT PUBLIC EDUCATION EQUIPMENT RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIP. TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT UNDERWATER RESCUE/RECOVERY RESPONSE SUPPLIES/EQUIP.	25,765 16,525 0 55,600 4,685 1,700 4,624
TOTAL JUSTIFICATION:							122,886
2200	5310	VEHICLE MAINTENANCE	80,733	76,993	47,748	GENERAL VEHICLE MAINTENANCE/REPAIR	50,000
TOTAL JUSTIFICATION:							50,000
2200	5311	BLDG/GROUNDS MAINTENANCE	12,589	41,552	61,601	GENERAL CLEANING SUPPLIES MISCELLANEOUS STATION MAINTENANCE (PUBLIC WORKS) SEAL COAT/STRIPE PARKING LOT (STA.23) REPLACE CONCRETE APPARATUS APRON (STA. 23) REPLACE SLOP SINK/MOP TUB (STA. 23) INSTALL CONCRETE TRASH DUMPSTER PAD (STA. 23) GENERAL LANDSCAPING IMPROVEMENTS (STA. 23 & STA. 24) REPLACEMENT GRILL PARTS (STA. 24) REPLACEMENT REFRIGERATOR REPLACEMENT WASHING MACHINE REPLACEMENT CLOTHES DRYER REPLACEMENT KITCHEN TILE FLOOR (STA. 42)	5,500 5,000 700 39,750 400 3,600 750 175 1,500 1,200 1,200 2,400
TOTAL JUSTIFICATION:							62,175
2200	5312	MEDICAL SUPPLIES	17,265	17,429	9,081	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & INFECTIOUS DISEASE CONTAINMENT SUPPLIES)	15,954 0 0
TOTAL JUSTIFICATION:							15,954
2200	5313	IS MISC EQPT & SUPPLIES	34,508	32,480	31,480	REPLACEMENT DESKTOP COMPUTERS (2) REPLACEMENT RUGGED LAPTOPS (2) (EMER. MED. SERVICE) REPLACEMENT MOBILE DATA TERMINALS (MDC) (2) REPLACEMENT LASER PRINTERS (2) MISCELLANEOUS COMPUTER COMPONENTS REPLACEMENT BACKUP SERVER WINDOWS SERVER/OFFICE LICENSES COMPUTER TABLET (PRE-PLANNING) GENERAL SOFTWARE UPGRADES	3,500 6,400 7,000 1,050 900 12,000 405 1,850 450
TOTAL JUSTIFICATION:							33,555
2200	5315	SMALL TOOLS & EQUIPMENT	0	45	0		
TOTAL JUSTIFICATION:							
2200	5317	MISC OPERATING SUPPLIES	7,457	4,152	5,288	EMERGENCY OPERATIONS CENTER (EOC) SUPPLIES/EQUIPMENT LAUNDRY SUPPLIES/EQUIPMENT MISCELLANEOUS FIRE STATION SUPPLIES/EQUIPMENT	750 1,000 5,400
TOTAL JUSTIFICATION:							7,150
2200	5318	OFFICE SUPPLIES	5,523	5,483	4,968	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET)	3,750 1,600
TOTAL JUSTIFICATION:							5,350
2200	5319	PROTECTIVE CLOTHING/SUPL	28,875	28,978	32,164	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION) TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION) REPLACEMENT GLOVES (FIRE SUPPRESSION) REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION) REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION) REPLACEMENT FIRE HELMET LIGHTS (FIRE SUPPRESSION) REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL) REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL)	19,200 750 1,310 640 2,816 488 549 150 1,875

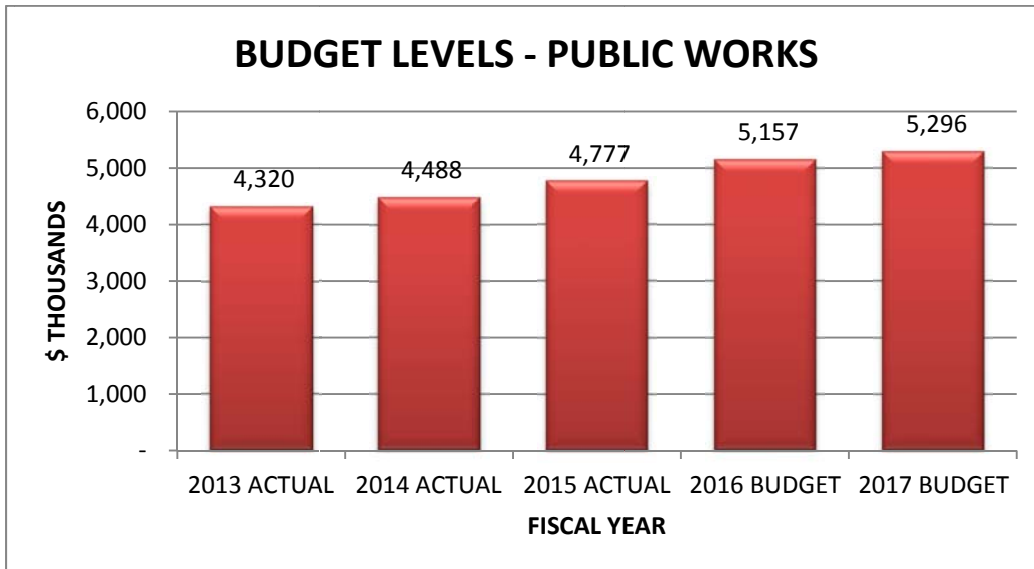
**FY 2017 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
2200	5319	PROTECTIVE CLOTHING/SUPL...	28,875 ...	28,978 ...	32,164 ...	REPLACEMENT ANSI/OSHA SAFETY VESTS (EMERGENCY MEDICAL)	450
						INTEGRATED PERSONAL EXCAPE ROPE SYSTEM	7,920
						FIRE HELMET - REPLACEMENT FF/PM	262
						LEATHER FIREFIGHTING GLOVES - REPLACEMENT FF/PM	64
						FIREFIGHTING BOOTS - REPLACEMENT FF/PM	352
						TURNOUT CLOTHING - REPLACEMENT FF/PM	2,400
TOTAL JUSTIFICATION:							39,226
2200	5707	TRANSFER TO CERF	162,962	236,789	781,787	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	524,381
						(CERF) 2017 PURCHASES:	0
						* REPLACEMENT AMBULANCE 623: \$295,000	0
						* REPLACEMENT FOUR (4) ZOLL DEFIBRILLATORS: \$185,000	0
						* REPLACEMENT ONE (1) STRYKER STRETCHER: \$24,000	0
TOTAL JUSTIFICATION:							524,381
2200	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5820	TRANSFER TO 911 FUND	90,000	105,000	60,000	TRANSFER TO 911 FUND FOR DISPATCHING COSTS	105,000
TOTAL JUSTIFICATION:							105,000
2200	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5862	TRANSFER TO FIRE PENSION	0	0	0		
TOTAL JUSTIFICATION:							
			9,873,410	10,710,137	11,256,410		11,422,844

GENERAL FUND

Public Works Department

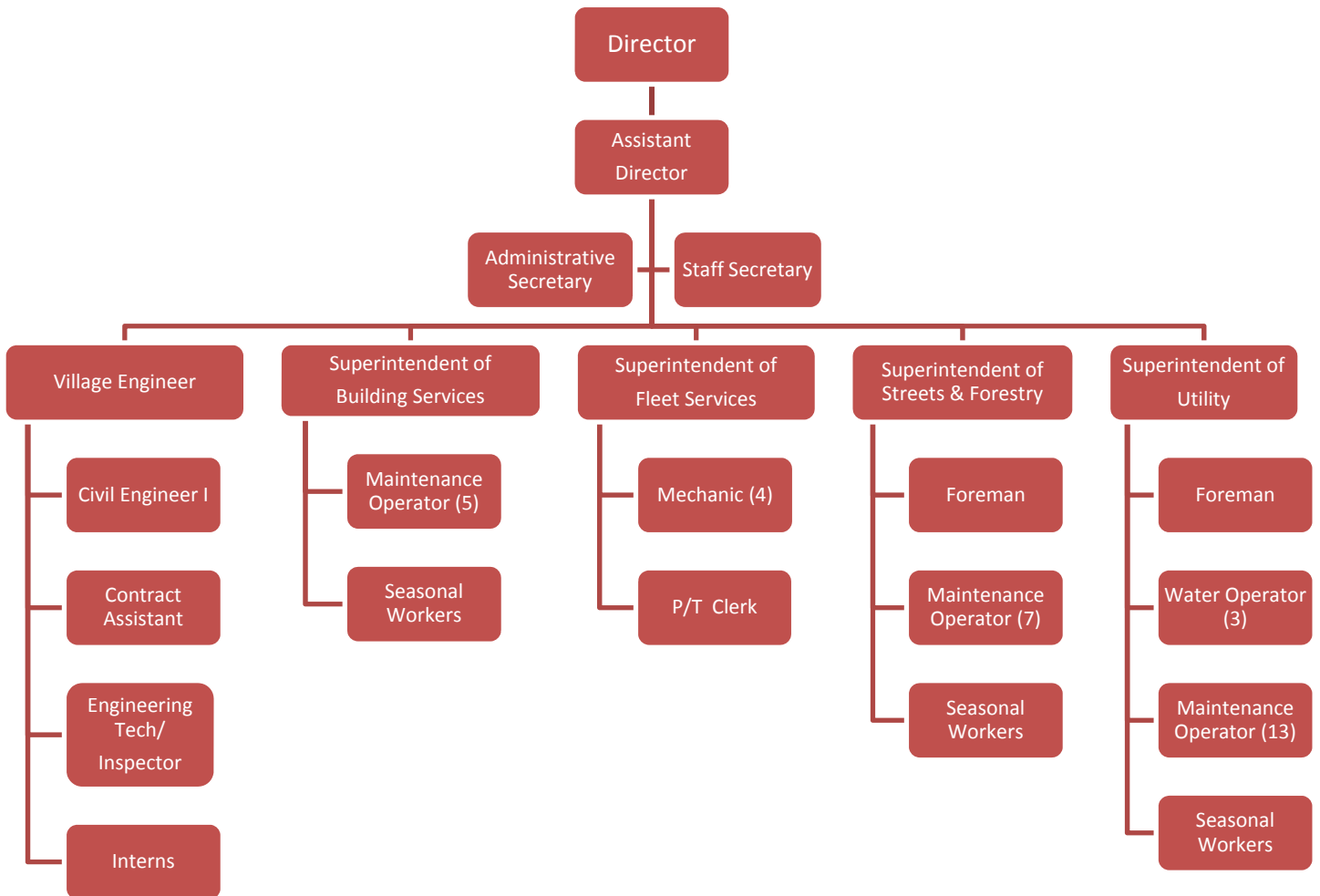
Public Works Administration	\$593,514
Building Services	1,094,653
Commuter Parking	47,720
Fleet Services	719,263
Street Division.....	1,238,619
Forestry Division	1,142,341
Engineering/CIP	459,937
TOTAL.....	\$5,296,047



*During FY2014 & FY 2015 the Engineering/CIP Division (formerly Capital Projects & Design) was accounted for in the Community Development Department. Beginning FY 2016 the Engineering/CIP expenditures have been moved back to the Public Works Department.

*Costs associated with operating the Utility Division are budgeted in the Enterprise Fund

Village of Wheeling Public Works Department January 1, 2017







Public Works Department



Department Description: The Department of Public Works is comprised of the Administration, Building Services, Engineering/Capital Projects, Fleet Services, Street/Forestry, and Utility divisions. The department was established to manage, maintain, operate, and repair the Village's infrastructure, facilities, and related assets, including public streets, sidewalks, street lighting, signage, traffic controls, storm sewers, water mains, sanitary sewers, parkways, municipal buildings, cemetery, commuter rail station, municipal parking lots, municipal fleet, waterways and the William Rogers Memorial Diversion Channel.

2016 ACCOMPLISHMENTS





STATED GOAL: Fully fund Capital Improvement and Capital Equipment Replacement Programs

-  Efficiently managed the Capital Improvement Plan (CIP) to accomplish various projects, which include street, sidewalk, sewer, and water improvements.
-  Ordered and placed into service CERF equipment for numerous departments. Outfitted six (6) SUV's for the police department, one 2017 Ford F-250 pick-up truck for the Building Services Division, and a 1,000 gallon tank and electronic spray control system to be used with existing multi-use "Hook Truck".
-  Designed, engineered and installed auxiliary power generation system for existing Sewer Division televising truck. Refurbished the Fire Department's 2000 Sutphen Fire Pumper including the drivetrain and emergency lighting system. Installed a wing plow laser guidance and material vibration system on a 2016 tandem axle truck.
-  Facilitated participation in both the GovDeals.com and Northwest Municipal Conference (NWMC) Surplus Vehicle and Equipment Auction.

STATED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

-  Utilizing federal funding (80% federal, 20% local), assisted in widening Dundee Road and installing new signalized intersection at the Dundee Road/Community Boulevard intersection.
-  Through federal funding (95% federal, 5% local), accomplished intersection expansion, turn lane additions and traffic signal upgrades at McHenry/Dundee and Elmhurst/Dundee intersections.

STATED GOAL: Evaluate infrastructure projects to attract new development

-  Managed construction and inspections of new Jackson Drive storm water Lift Station.
-  Supervised televising and cleaning of 12,000 feet of storm sewer in Jackson Drive and Wheeling Road areas.
-  Upgraded the Fletcher Avenue Lift Station with manual transfer switches and receptacles to provide a connection point for a trailer-mounted portable generator.
-  Upgraded the electronic control panel for the Milwaukee Avenue Sanitary Lift Station.

- ⊗ Rehabilitated approximately 5,300 linear feet of existing sanitary sewer pipe through annual Pipe Lining Program.
- ⊗ Supervised smoke testing, manhole inspection, pipe televising review, and dye flooding in Hollywood Ridge, Chelsea Cove, and Whippletree as part of the Village's Sanitary Sewer Evaluation Service (SSES).
- ⊗ Managed replacement of over 3,400 linear feet of sanitary sewer force main from the Arlington Club subdivision to the intersection of Schoenbeck and Dundee roads.
- ⊗ Designed and managed new construction of 403 linear feet of sanitary sewer on 11th Street, as well as the televising and cleaning of approximately 2.9 miles of inherited Old Town Sanitary District sanitary sewer pipe.
- ⊗ Managed construction activities of the Street Improvement Program, consisting of 10,500 linear feet of full width street improvements in various locations including Jackson Drive, Eastchester, Mercantile Court, Denniston Court, Seton Court, and Exchange Court.

STATED GOAL: Revitalize Wheeling's community image

- ⊗ Supervised sandblasting and painting of approximately 200 fire hydrants, including re-taping, re-numbering, and installing new marking flags after contractor completed work.
- ⊗ Supervised the contractual planting of 313 parkway trees.
- ⊗ Managed trimming work on 1,743 parkway trees, and removed 148 diseased or dying parkway trees in-house.
- ⊗ Purchased approximately 870,000 pounds of asphalt to accomplish substantial street repairs and to fill 1,429 potholes.
- ⊗ Repaired 378 streetlights, 207 street signs, and collected 215 bags of litter on right-of-ways.
- ⊗ Provided locations and project supervision for Crack Sealing and Pavement Marking programs, work that included filling 127,490 linear feet of cracks utilizing 42,072 lbs. of asphalt filler material, and installation of 35,978 linear feet of pavement striping in various sizes and colors.
- ⊗ Performed in-house concrete repairs utilizing 86 yards of concrete to replace or repair 1,977 square feet of flat work and 740 linear feet of curb.
- ⊗ Supervised contractual grinding services to eliminate over 300 sidewalk displacements by shearing existing concrete edges to meet an adjoining concrete slab, work that reduces potential trip hazards while continuing compliance with the Americans with Disability Act (ADA).
- ⊗ Rehabilitated Centennial Fountain through crack sealing and repairing underwater lighting.

2017 OBJECTIVES/GOALS

IDENTIFIED GOAL: Utilize transportation plan to connect neighborhoods with sidewalks and bike plans

- ⊗ Collaborate with Community Development personnel to select locations containing gaps in the existing sidewalk network, to plan for future sidewalk construction.

IDENTIFIED GOAL: Fully fund Capital Improvement and Capital Equipment Replacement Programs

- ⊗ Continue assuming Fleet responsibility for acquired Police squad car replacements, installing necessary electronics, markings, and additional equipment as required.
- ⊗ Install idle control systems to reduce engine wear, vehicle emissions and fuel costs.
- ⊗ Order and place in service various new departmental CERF equipment including a street sweeper, fork lift, 2 trucks, hook lift dump body, Police vehicles, and Fire ambulances.
- ⊗ Continue altering used Police squad vehicles for re-assignment to non-safety personnel.
- ⊗ Continue to assist Chicago Executive Airport (CEA) by maintaining and repairing airport equipment, in addition to vehicles and equipment owned by the Indian Trails Library, NIPAS and MCAT.






IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies

- ⊗ Obtain federal funding (80% federal, 20% local) to install an extension of the current street lighting system along Dundee Road, east from Cambridge Drive to Northgate Parkway.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Publicly bid and supervise replacement of 5,800 linear feet of water main on Carpenter, Shepard, and Glenn Streets, a project that includes street resurfacing, sidewalk and fiber optic installation.
- ⊗ As part of the Storm Water Master Plan, complete the updating and re-mapping of the Buffalo Creek flood plain, as well as supervise design and bidding of pipe improvements on South Wheeling Road.
- ⊗ Continue rehabilitating defective sanitary manholes that have been identified through the Village's Sanitary Sewer Evaluation Services (SSES) plan.
- ⊗ Implement a Sewer Root Control Program involving application of an approved foam product to counteract tree roots blocking sanitary sewers. Hollywood Ridge and West Dunhurst are targeted application areas.
- ⊗ Perform project management of the Street Improvement Program, work which will consist of approximately 13,000 linear feet of roadway resurfacing. Meadowbrook West, Capitol Commerce Center, and E. Jeffery Avenue are targeted areas depending on funding amount and bid prices.
- ⊗ Provide location and project supervision for approximately 70,000 linear feet of pavement separation for the Crack Sealing Program and 30,000 linear feet for the Pavement Marking Program.
- ⊗ Manage design, bidding, and possible construction of a vehicle and pedestrian crossing over the Diversionary Channel from Wolf Court.

IDENTIFIED GOAL: Revitalize Wheeling's community image

-  Work with Community Development to remove and replace twelve (12) Village entrance signs, design/construction of neighborhood identification signs and two (2) neighborhood micro parks.
-  Upgrade existing electric and install sixteen (16) uplights and support posts at the Milwaukee Avenue median.
-  Sandblast and paint approximately 200 fire hydrants, then re-tape, re-number and install marking flags.
-  Paint exterior of 99/101 Wolf Road (Food Pantry), and recoat Centennial Fountain.
-  Supervise the trimming of approximately 1,500 parkway trees, as well as removing dead/diseased trees and replacing parkway trees as necessary.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2016	Actual 2015	Actual 2014
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<5	5	8	2
Miles of Village Streets Swept Each Sweeping Day During Sweeping Season (144 Days)	22	26	18	23
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Time to Complete a Building Services Work Order (Hours)	3.0	3.2	2.2	3.0
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Village Vehicles Maintained	N/A	128	135	154
Other Vehicles Maintained (e.g. construction, generators, small equipment)	N/A	217	205	200
Vehicles and Equipment Repairs Completed	N/A	2,614	2,280	3,006
Average Cost to Maintain Vehicles (Per Mile)	N/A	\$1.11	\$1.28	\$1.32
Building Services Work Orders Completed	N/A	2,936	2,889	2,695
Snowplowing Events	N/A	9	12	17
Total Precipitation of Snow for Plow Events (Inches)	N/A	27	52	60.0
Actual Odometer Miles of Snowplowing Events	N/A	9,026	13,696	20,572
Salt Events	N/A	20	20	34
Salt Purchase Cost (Ton)	N/A	\$61.95	\$57.06	\$54.34
Salt Utilized (Tons)	N/A	976	1,754	2,403
Actual Odometer Miles of Salt Spread	N/A	3,944	5,773	8,349
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A	5,821	12,513	18,835
Amount of Organic/Brine Anti-Icing/De-Icing Agent (Gallons)	N/A	2,980	2,064	6,635
Asphalt Used for Street Maintenance (Tons)	N/A	435	176	346
Cost of Asphalt	N/A	\$48.00	\$55.00	\$55.00
Concrete Poured (Cubic Yards)	N/A	86	65	77
Cost of Concrete	N/A	\$116.00	\$112.00	\$115.00
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Efficiency				
Cost of Sewer Relining Program	\$176,606	\$145,600	\$225,240	\$215,298
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	5,294	5,420	6,857
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1,609	-1392	-1,638
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Output				
Total Streetlights Maintained	N/A	1,253	1,120	1,120
Streetlights that Required Maintenance	N/A	378	273	330
Streetlights Requiring Bulb Maintenance	N/A	60%	67%	69%
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	40%	33%	31%
No of Water Main Breaks Repaired	N/A	23	16	42
No. of Hydrants Maintained/Flushed	N/A	1723	1,726	1,686
No. of Hydrants Repaired of Those Maintained	N/A	139	77	63
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	153	287	320
No. of Inspected Buffalo Boxes Repaired	N/A	19	31	75
No. of Sanitary Sewer Complaints	N/A	43	50	46
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	20,000	71,276	102,363	7,500
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	7,000	18,012	2,665	4,500
Linear Feet of Sanitary Sewer Rodding	50,000	97,975	59,040	33,486
Stated Goal: Build a sense of community pride; provide a reason to reinvest Type of Measure: Effectiveness				
No. of Village Owned Parkway Trees	7,500	7,270	7,105	7,621
Street sweeping Debris (Miles)	4,000	3,737	2,577	3,371
No. of Trees Trimmed In-House	350	123	140	223

AUTHORIZED PERSONNEL	FY 2017	FY 2016	Increase/ Decrease
PW Administration			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
Division Total	4	4	---
Building Services Division			
Superintendent of Building Services	1	1	-
Maintenance Operators	5	5	-
Division Total	6	6	---
Fleet Services Division			
Superintendent of Fleet Services	1	1	-
Mechanics	4	4	-
Division Total – FULL-TIME	5	5	-
Part-Time Clerk	1	1	-
Division Total – PART-TIME	1	1	-
Streets & Forestry Division			
Superintendent of Streets & Forestry	1	1	-
Foreman	1	1	-
Maintenance Operators	7	7	-
Division Total	9	9	---
*Engineering/CIP Division			
Village Engineer	1	1	-
Capital Projects & Design Manager	0	0	-
Civil Engineer i	1	1	-
Contract Assistant	1	1	-
Engineering Tech/Inspector	1	1	-
Division Total	4	4	---
**Utility Division			
Superintendent of Utility	1	1	-
Forman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
Division Total	18	18	---
TOTAL PART-TIME	1	1	-
TOTAL FULL-TIME	46	46	---

*During FY2014 & FY 2015 Engineering/CIP Division personnel (formerly Capital Projects & Design) were accounted for in the Community Development Department. Beginning FY 2016 the Engineering/CIP expenditures have been moved back to the Public Works Department.

**Costs associated with operating the Utility Division are budgeted in the Enterprise Fund.

**FY 2017 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1500	5101	LONGEVITY	1,300	1,899	0	LONGEVITY	0
TOTAL JUSTIFICATION:							0
1500	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	358,886	421,340	379,006	SALARIES FOR DIVISION EMPLOYEES	387,247
TOTAL JUSTIFICATION:							387,247
1500	5105	LOCAL TRAINING & MEETINGS	705	1,120	872	MISC TRAINING AND/OR CONFERENCES (E.G. IPELRA, APWA)	800
TOTAL JUSTIFICATION:							800
1500	5108	EMPLOYER CONTRIBUTIONS	71,124	95,505	70,297	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 75,293
TOTAL JUSTIFICATION:							75,293
1500	5115	SLDPA RETIREE CONTRIBUTN	0	21,498	0		
TOTAL JUSTIFICATION:							
1500	5116	SICK LEAVE ANNL BUY BACK	1,050	0	0	SICK LEAVE BUY BACK	549
TOTAL JUSTIFICATION:							549
1500	5205	MULTIPLE DAY TRAINING	5,724	4,332	3,742	APWA CONFERENCE & EXPO INCL. REGISTRATION, LODGING (FL) IPELRA CONFERENCE (BLOOMINGTON)	3,500 1,500
TOTAL JUSTIFICATION:							5,000
1500	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1500	5207	IS SERV & MAINT AGREEMENT	2,396	999	416	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE	1,000
TOTAL JUSTIFICATION:							1,000
1500	5209	ENERGY	22,569	6,427	5,655	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR	0 8,300
TOTAL JUSTIFICATION:							8,300
1500	5212	EMPLOYEE HEALTH INSURANCE	52,048	55,757	58,534	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	61,185
TOTAL JUSTIFICATION:							61,185
1500	5213	GEN LIABILITY INSURANCE	21,071	25,643	28,662	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 27,125
TOTAL JUSTIFICATION:							27,125
1500	5220	MAINT OFF/SPEC EQUIPMENT	217	960	658	DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT & REPAIRS/SERVICES TO MISC PERIPHERAL EQUIP (E.G. FAX)	0 1,250
TOTAL JUSTIFICATION:							1,250
1500	5221	MAINT RADIO EQUIPMENT	1,403	409	335		
TOTAL JUSTIFICATION:							
1500	5222	MEMBERSHIP DUES	326	299	307	(2) AMERICAN PUBLIC WORKS ASSOCIATION	320
TOTAL JUSTIFICATION:							320
1500	5228	PRINTING & BINDING	0	286	212	SIDWELL UPDATES	300
TOTAL JUSTIFICATION:							300
1500	5231	REG & SPCL AGENCY ASSESS	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2017 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1500	5242	RETIREE HEALTH INSURANCE	5,418	10,939	13,368	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	11,308
TOTAL JUSTIFICATION:							11,308
1500	5246	MEDICAL EXAMS	5,993	2,421	4,051	ANNUAL EMPLOYEE HEARING TEST PER OSHA CDL RANDOM DRUG & ALCOHOL TESTING PER DOT	1,500 1,700
TOTAL JUSTIFICATION:							3,200
1500	5299	MISC CONTRACTUAL SERVICES	307	307	153	DEPT SHARE OF MSDS ONLINE	307
TOTAL JUSTIFICATION:							307
1500	5301	AUTO PETROL PRODUCTS	661	767	602	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS & FUEL	0 600
TOTAL JUSTIFICATION:							600
1500	5302	BOOKS & SUBSCRIPTIONS	306	0	0	MANUALS AND PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1500	5310	VEHICLE MAINTENANCE	493	129	145	REPAIRS/MAINT OF VEHICLES, INCL INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 450
TOTAL JUSTIFICATION:							450
1500	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1500	5313	IS MISC EQPT & SUPPLIES	552	1,866	0	(1) REPLACEMENT COMPUTER TO MEET MINIMUM VILLAGE SPECS	1,750
TOTAL JUSTIFICATION:							1,750
1500	5317	MISC OPERATING SUPPLIES	3,147	2,855	3,716	SUPPLIES FOR DEPT, MEETINGS & AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS COMMUNICATIONS EQUIPMENT (I.E. CELL PHONES; CHARGERS)	0 0 3,000
TOTAL JUSTIFICATION:							3,000
1500	5318	OFFICE SUPPLIES	4,692	4,024	4,400	MISC DEPT SUPPLIES (E.G. PENS, TONER)	4,000
TOTAL JUSTIFICATION:							4,000
1500	5319	PROTECTIVE CLOTHING/SUPL	378	455	98	SAFETY GEAR & SUPPLIES, INCL. DEPT LOGO ITEMS	270
TOTAL JUSTIFICATION:							270
1500	5323	AWARDS/DECORATIONS	22	315	29	RETIRES ENGRAVED PLATES	60
TOTAL JUSTIFICATION:							60
			560,787	660,551	575,257		593,514

**FY 2017 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1220	5101	LONGEVITY	2,800	3,400	3,700	LONGEVITY	4,100
TOTAL JUSTIFICATION:							4,100
1220	5102	OVERTIME	26,865	15,168	9,940	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS)	0 16,000
TOTAL JUSTIFICATION:							16,000
1220	5103	SEASONAL HELP	21,502	12,574	13,289	SEASONAL HELP	10,000
TOTAL JUSTIFICATION:							10,000
1220	5104	SALARIES	427,812	446,245	457,933	SALARIES FOR DIVISION EMPLOYEES	472,606
TOTAL JUSTIFICATION:							472,606
1220	5105	LOCAL TRAINING & MEETINGS	2,238	2,594	2,431	MISC SAFETY AND/OR SUPERVISORY TRAINING	2,500
TOTAL JUSTIFICATION:							2,500
1220	5106	UNIFORM ALLOWANCE	3,340	2,492	3,097	UNIFORM ALLOWANCES PER CBA UNIFORM CARRYOVER PER CBA SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT TREND ADJUSTMENT	2,250 1,000 250 -660
TOTAL JUSTIFICATION:							2,840
1220	5108	EMPLOYER CONTRIBUTIONS	95,499	91,652	91,652	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 98,520
TOTAL JUSTIFICATION:							98,520
1220	5111	UNEMPLOYMENT COMPENSATION	2,800	0	0		
TOTAL JUSTIFICATION:							
1220	5116	SICK LEAVE ANNL BUY BACK	1,138	1,169	0	SICK LEAVE BUY BACK	1,206
TOTAL JUSTIFICATION:							1,206
1220	5205	MULTIPLE DAY TRAINING	4	0	0		
TOTAL JUSTIFICATION:							
1220	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1220	5207	IS SERV & MAINT AGREEMENT	8,946	16,945	2,634	3 UPS (BATTERY BACK-UP) - VH, PW, FS#24 PW SECURITY CAMERA SOFTWARE FACILITY WIZARDS WORK ORDER SOFTWARE	2,955 400 2,634
TOTAL JUSTIFICATION:							5,989
1220	5208	DEBRIS DUMP CHARGES	388	385	270	MISC DISPOSAL (E.G HAZARDOUS CHEMICALS, BALLASTS)	200
TOTAL JUSTIFICATION:							200
1220	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
1220	5212	EMPLOYEE HEALTH INSURANCE	80,570	76,789	74,327	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	75,555
TOTAL JUSTIFICATION:							75,555
1220	5213	GEN LIABILITY INSURANCE	32,227	39,219	43,836	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 41,486
TOTAL JUSTIFICATION:							41,486
1220	5215	JANITORIAL SERVICES	135,679	133,523	90,252	CUSTODIAL SERVICES CARPET CLEANING SERVICES	80,000 20,000
TOTAL JUSTIFICATION:							100,000

**FY 2017 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1220	5220	MAINT OFF/SPEC EQUIPMENT	12,470	14,667	12,095	ANNUAL/SEMI ANNUAL MAINT OF FIRE SYSTEMS/ALARMS TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS RECERTIFICATION OF AIR MONITORING SYSTEMS-PW, FS#24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	9,000 3,000 1,990 600
TOTAL JUSTIFICATION:							14,590
1220	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1220	5222	MEMBERSHIP DUES	0	0	23	NORTHERN TOOL AMAZON PRIME	40 100
TOTAL JUSTIFICATION:							140
1220	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1220	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1220	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1220	5242	RETIREE HEALTH INSURANCE	4,864	4,949	3,828		
TOTAL JUSTIFICATION:							
1220	5299	MISC CONTRACTUAL SERVICES	44,551	69,559	49,426	SERVICES FOR VARIOUS BLDG SYSTEMS (E.G. HVAC, FENCE, ELECTRICAL, PLUMBING, ROOFING, GARAGE DOORS) MAINT & TESTING OF (6) GENERATORS ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING MIGRATORY BIRD CONTROL ROOF REPAIR (POLICE DEPT.)	0 20,750 6,000 7,500 5,000 18,500
TOTAL JUSTIFICATION:							57,750
1220	5301	AUTO PETROL PRODUCTS	9,875	9,266	3,581	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL, INCL. STANDBY GENERATORS	0 7,000
TOTAL JUSTIFICATION:							7,000
1220	5302	BOOKS & SUBSCRIPTIONS	75	0	0		
TOTAL JUSTIFICATION:							
1220	5303	CHEMICALS	4,951	7,293	5,895	CENTENNIAL FOUNTAIN CHEMICALS MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS) SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	500 1,500 4,000
TOTAL JUSTIFICATION:							6,000
1220	5309	JANITORIAL SUPPLIES	25,359	30,526	30,647	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	26,000
TOTAL JUSTIFICATION:							26,000
1220	5310	VEHICLE MAINTENANCE	10,584	15,874	11,769	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 12,500
TOTAL JUSTIFICATION:							12,500
1220	5311	BLDG/GROUNDS MAINTENANCE	72,573	54,856	61,763	MISC. PUBLIC WORKS REPAIRS/MAINTENANCE REPAIRS & IMPROVEMENTS TO WHEELING CEMETERY GROUNDS MISC. VILLAGE HALL REPAIRS/MAINTENANCE MISC. POLICE DEPT. OR RESOURCE CTR. REPAIRS/MAINTENANCE MISC. CENTENNIAL FOUNTAIN REPAIRS/MAINTENANCE	10,000 1,000 15,000 12,000 2,000
TOTAL JUSTIFICATION:							40,000
1220	5313	IS MISC EQPT & SUPPLIES	3,565	0	1,579		

**FY 2017 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							
1220	5315	SMALL TOOLS & EQUIPMENT	7,829	5,443	8,455	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	7,000
TOTAL JUSTIFICATION: 7,000							
1220	5317	MISC OPERATING SUPPLIES	1,770	1,548	1,768	LOCK MAINTENANCE FOR MUNICIPAL BUILDINGS SECURITY MISC SUPPLIES (E.G. BATTERIES, FASTENERS) (2) PW CAMERA REPLACEMENTS	1,000 710 1,100
TOTAL JUSTIFICATION: 2,810							
1220	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1220	5319	PROTECTIVE CLOTHING/SUPL	4,195	1,403	1,750	SAFETY GEAR & SUPPLIES	2,000
TOTAL JUSTIFICATION: 2,000							
1220	5322	WATER CHARGE	21,539	28,620	25,290	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA COMMUTER STATION	0 22,000
TOTAL JUSTIFICATION: 22,000							
1220	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1220	5707	TRANSFER TO CERF	10,663	9,800	27,700	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 65,861
TOTAL JUSTIFICATION: 65,861							
			1,076,670	1,095,959	1,038,930		1,094,653

**FY 2017 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1170	5209	ENERGY	13,863	13,687	12,709	COST OF NATURAL GAS & ELECTRICITY	15,500
TOTAL JUSTIFICATION:							15,500
1170	5215	JANITORIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5217	LANDSCAPE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5220	MAINT OFF/SPEC EQUIPMENT	6,349	9,195	7,397	MISC REPAIRS TO ELECTRONIC PAY MACHINES ANNUAL COST TO RECERTIFY RPZ ANNUAL COST OF WEBOFFICE FOR COIN MACHINES MAINTENANCE OF FIRE AND BURGLAR ALARM EQUIPMENT TWO (2) SECURITY CAMERA REPLACEMENTS ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	1,500 300 3,840 1,500 1,100 580
TOTAL JUSTIFICATION:							8,820
1170	5228	PRINTING & BINDING	0	3,005	0	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	3,500
TOTAL JUSTIFICATION:							3,500
1170	5232	RENTAL AGREEMENTS	10,257	11,414	15,179	COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD/ TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND BASED ON NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE PRECEDING TWO YEARS.	0 0 0 0 11,500
TOTAL JUSTIFICATION:							11,500
1170	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5236	CREDIT CARD FEES	777	1,042	3,375	METRA CREDIT CARD PROCESSING FEES MOBILE APP PROCESSING FEES (REIMBURSED)	1,200 1,500
TOTAL JUSTIFICATION:							2,700
1170	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
1170	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5311	BLDG/GROUNDS MAINTENANCE	4,655	5,372	4,787	MISC COMMUTER PARKING REPAIRS/REPLACEMENTS (E.G. OVERHEAD CABLES, PAY MACHINES, LIGHTS) SALT FOR SNOW/ICE CONTROL	0 2,000 3,000
TOTAL JUSTIFICATION:							5,000
1170	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							
1170	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5322	WATER CHARGE	469	608	589	WATER CHARGES	700
TOTAL JUSTIFICATION:							700
1170	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1170	5508	PAVEMENT IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2017 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
			36,370	44,322	44,036		47,720

**FY 2017 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1240	5101	LONGEVITY	3,300	3,300	3,600	LONGEVITY	3,600
TOTAL JUSTIFICATION:							3,600
1240	5102	OVERTIME	5,906	3,384	6,341	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP)	0 6,000
TOTAL JUSTIFICATION:							6,000
1240	5104	SALARIES	398,314	433,057	447,633	SALARIES FOR DIVISION EMPLOYEES	460,782
TOTAL JUSTIFICATION:							460,782
1240	5105	LOCAL TRAINING & MEETINGS	2,471	3,220	2,115	MISC SAFETY, SUPERVISORY, AND/OR MECHANICS TRAINING FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS MFMA & CFA TRAINING MFMA ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS	360 550 120 1,000 200
TOTAL JUSTIFICATION:							2,230
1240	5106	UNIFORM ALLOWANCE	7,161	7,198	7,365	UNIFORM RENTAL PER CBA SAFETY BOOT/ADDITIONAL CLOTHING ALLOTMENT PER CBA VILLAGE UNIFORM PROVISION PER CBA TOOL ALLOWANCE PER CBA	3,800 800 600 2,600
TOTAL JUSTIFICATION:							7,800
1240	5108	EMPLOYER CONTRIBUTIONS	87,347	86,641	88,899	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 91,334
TOTAL JUSTIFICATION:							91,334
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE ANNL BUY BACK	1,138	0	0	SICK LEAVE BUY BACK	1,206
TOTAL JUSTIFICATION:							1,206
1240	5205	MULTIPLE DAY TRAINING	3,186	2,627	3,634	GOVERNMENT FLEET EXPO/NAFA INSTITUTE/POLICE FLEET EXPO INCL. REGISTRATION, LODGING, MEALS, PARKING SPARTAN FIRE TRUCK TRAINING INCL. REG, LODGING APWA IL CHAPTER CONFERENCE REG, LODGING (PEORIA) IFAMA CONFERENCE REG, LODGING (PEORIA) TREND ADJUSTMENT	0 900 1,050 500 1,200 -650
TOTAL JUSTIFICATION:							3,000
1240	5206	CONSULTING SERVICES	1,640	1,065	1,946	SERVICES RELATING TO FUEL STATION, INCL. FUEL MONITORING, DIAGNOSTIC EQUIP, HYDRAULIC LIFTS	0 1,400
TOTAL JUSTIFICATION:							1,400
1240	5207	IS SERV & MAINT AGREEMENT	1,595	1,695	1,695	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,695
TOTAL JUSTIFICATION:							1,695
1240	5208	DEBRIS DUMP CHARGES	296	(164)	158	DISPOSAL OF CONTAMINATED FUEL AND/OR WATER DISPOSAL OF VARIOUS MATLS (E.G. WASTE OIL/SLUDGE, CRUSHED OIL FILTERS)	75 0 75
TOTAL JUSTIFICATION:							150
1240	5212	EMPLOYEE HEALTH INSURANCE	76,082	73,145	70,846	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	71,556
TOTAL JUSTIFICATION:							71,556
1240	5213	GEN LIABILITY INSURANCE	19,832	24,135	26,976	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCL. WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 25,530
TOTAL JUSTIFICATION:							25,530
1240	5220	MAINT OFF/SPEC EQUIPMENT	732	2,454	2,765	MISC OFFICE OR EQUIP MAINTENANCE/REPAIRS, INCL. EPA	0

**FY 2017 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1240	5220	MAINT OFF/SPEC EQUIPMENT...	732 ...	2,454 ...	2,765 ...	REQUIRED UST LINE LEAK TESTING ANNUAL OVERHEAD CRANE TESTING	1,100 500
TOTAL JUSTIFICATION:							1,600
1240	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5222	MEMBERSHIP DUES	710	669	341	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) NATIONAL ASSOCIATION OF FLEET ADMINISTRATION (NAFA) ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) MUNICIPAL FLEET MANAGERS ASSOCIATION (MFMA)	160 499 80 30
TOTAL JUSTIFICATION:							769
1240	5228	PRINTING & BINDING	300	220	132	POLYESTER BARCODE LABELS & LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	150 150
TOTAL JUSTIFICATION:							300
1240	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5242	RETIREE HEALTH INSURANCE	6,519	6,213	6,010	HEALTH INSURANCE COSTS FOR FLEET RETIREES	6,147
TOTAL JUSTIFICATION:							6,147
1240	5301	AUTO PETROL PRODUCTS	3,022	2,880	570	MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE DIESEL, AND GASOLINE FUELS	0 2,400
TOTAL JUSTIFICATION:							2,400
1240	5302	BOOKS & SUBSCRIPTIONS	450	165	196	MANUALS AND PUBLICATIONS ONLINE VIN DECODER SUBSCRIPTION	300 200
TOTAL JUSTIFICATION:							500
1240	5303	CHEMICALS	1,667	1,623	1,631	MISC VEHICLE CHEMICALS (E.G. BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS) MISC. COMPRESSED GAS MATLS (E.G. OXYGEN, ARGON, ACETYLENE CYLINDER REFILLS) SOLVENT AND FILTERS FOR PARTS WASHER	0 500 0 500 500
TOTAL JUSTIFICATION:							1,500
1240	5310	VEHICLE MAINTENANCE	3,630	2,630	3,094	REPAIRS/MAINT OF VEHICLES AND EQUIP INCL. INSPECTIONS FIRE EXTINGUISHER SERVICE, REGISTRATION RENEWALS	0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5313	IS MISC EQPT & SUPPLIES	0	3,516	4,342	(2) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	3,846
TOTAL JUSTIFICATION:							3,846
1240	5315	SMALL TOOLS & EQUIPMENT	5,755	5,854	5,476	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIP SNAP ON, FORD, MPSI, CUMMINS & IH TEST EQUIP UPDATES	2,750 2,750
TOTAL JUSTIFICATION:							5,500
1240	5317	MISC OPERATING SUPPLIES	2,133	7,232	8,209	MISC SUPPLIES (E.G. FUSES, FASTENERS, CLAMPS) REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT (REVENUE OFFSET FOR CEA)	4,450 0 3,000
TOTAL JUSTIFICATION:							7,450
1240	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1240	5319	PROTECTIVE CLOTHING/SUPL	470	1,327	298	SAFETY GEAR & SUPPLIES	450
TOTAL JUSTIFICATION:							450

**FY 2017 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1240	5327	IS MISC SOFTWARE	846	749	1,635	COMPUTER DIAGNOSTIC SOFTWARE	900
TOTAL JUSTIFICATION:							900
1240	5408	BUILDING EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5707	TRANSFER TO CERF	1,893	2,868	4,124	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	8,118 0
TOTAL JUSTIFICATION:							8,118
			636,395	677,704	700,032		719,263

**FY 2017 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1420	5101	LONGEVITY	1,700	1,700	2,000	LONGEVITY	2,600
TOTAL JUSTIFICATION:							2,600
1420	5102	OVERTIME	134,401	101,693	69,057	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL)	0 75,000
TOTAL JUSTIFICATION:							75,000
1420	5103	SEASONAL HELP	34,096	31,075	4,956	SEASONAL HELP	10,000
TOTAL JUSTIFICATION:							10,000
1420	5104	SALARIES	319,563	341,340	337,377	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 356,422
TOTAL JUSTIFICATION:							356,422
1420	5105	LOCAL TRAINING & MEETINGS	1,092	1,318	1,210	MISC SAFETY AND/OR SUPERVISORY TRAINING CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,200 45
TOTAL JUSTIFICATION:							1,245
1420	5106	UNIFORM ALLOWANCE	3,423	2,177	1,866	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT TREND ADJUSTMENT	1,575 700 425 -210
TOTAL JUSTIFICATION:							2,490
1420	5108	EMPLOYER CONTRIBUTIONS	70,831	72,535	67,423	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 86,757
TOTAL JUSTIFICATION:							86,757
1420	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
1420	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1420	5116	SICK LEAVE ANNL BUY BACK	190	195	200	SICK LEAVE BUY BACK	201
TOTAL JUSTIFICATION:							201
1420	5205	MULTIPLE DAY TRAINING	0	0	125		
TOTAL JUSTIFICATION:							
1420	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5207	IS SERV & MAINT AGREEMENT	0	0	1,350	SIGN SOFTWARE	1,350
TOTAL JUSTIFICATION:							1,350
1420	5208	DEBRIS DUMP CHARGES	5,774	0	0	DISPOSAL FOR STREET SWEEPINGS & ROAD DEBRIS	5,000
TOTAL JUSTIFICATION:							5,000
1420	5209	ENERGY	1,853	479	360	ELECTRICITY FOR WHEELING RD & MILWAUKEE AVE MEDIAN	1,800
TOTAL JUSTIFICATION:							1,800
1420	5212	EMPLOYEE HEALTH INSURANCE	76,110	78,930	73,242	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 68,996
TOTAL JUSTIFICATION:							68,996
1420	5213	GEN LIABILITY INSURANCE	56,397	68,633	76,713	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0

**FY 2017 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1420	5213	GEN LIABILITY INSURANCE...	56,397 ...	68,633 ...	76,713 ...	WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	72,600
TOTAL JUSTIFICATION:							72,600
1420	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5222	MEMBERSHIP DUES	161	150	103	AMERICAN PUBLIC WORKS ASSOCIATION	160
TOTAL JUSTIFICATION:							160
1420	5233	RENTAL EQUIPMENT	1,122	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (E.G. BARRICADES, CONES)	0 1,000
TOTAL JUSTIFICATION:							1,000
1420	5242	RETIREE HEALTH INSURANCE	12,706	12,382	12,068	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES	12,295
TOTAL JUSTIFICATION:							12,295
1420	5247	PAVEMENT MARKINGS	9,761	9,332	17,487	PAVEMENT MARKINGS (VARIOUS INCL CONCRETE ROADS)	20,000
TOTAL JUSTIFICATION:							20,000
1420	5251	STREET LIGHT MAINTENANCE	59,980	29,981	72,254	MATERIAL & SERVICES PERFORMED BY CERTIFIED ELECTRICIANS INCL DETERIORATING POLE REPLACEMENT DECORATIVE STREET LIGHT MAINTENANCE	0 20,000 20,000
TOTAL JUSTIFICATION:							40,000
1420	5299	MISC CONTRACTUAL SERVICES	5,000	10,930	28,674	SWAP (24 VISITS) DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR)	5,000 3,500
TOTAL JUSTIFICATION:							8,500
1420	5301	AUTO PETROL PRODUCTS	35,507	22,671	13,364	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL	0 25,000
TOTAL JUSTIFICATION:							25,000
1420	5302	BOOKS & SUBSCRIPTIONS	950	900	950	WEATHER SERVICES	2,200
TOTAL JUSTIFICATION:							2,200
1420	5303	CHEMICALS	14,796	12,196	2,242	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE MISC CHEMICALS AND SOLVENTS	14,000 1,000
TOTAL JUSTIFICATION:							15,000
1420	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5310	VEHICLE MAINTENANCE	38,615	45,081	39,997	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 41,000
TOTAL JUSTIFICATION:							41,000
1420	5311	BLDG/GROUNDS MAINTENANCE	5,024	(7,360)	10,490	MISC REPAIRS TO LIQUID TANKS & SALT DOME UNIFORM FENCE MAINTENANCE/REPAIRS (RTE 83, LAKE COOK ROAD, DUNDEE ROAD), GUARD RAILS & OTHER METAL RAILS STREETLIGHT BANNER REPLACEMENTS	2,500 0 15,000 32,000
TOTAL JUSTIFICATION:							49,500
1420	5313	IS MISC EQPT & SUPPLIES	0	2,381	2,200		
TOTAL JUSTIFICATION:							
1420	5314	MINOR STREET REPAIRS	45,929	22,773	49,110	MISC SUPPLIES FOR ABOVE GROUND IMPROVEMENTS (E.G. CONCRETE, GRAVEL, ASPHALT, EMULSION, SOD)	0 30,000

**FY 2017 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							30,000
1420	5315	SMALL TOOLS & EQUIPMENT	5,868	9,128	6,496	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIP PURCHASE OF TRAFFIC CONTROL DEVICES	4,000 2,500
TOTAL JUSTIFICATION:							6,500
1420	5317	MISC OPERATING SUPPLIES	629	259	1,089	MISC SUPPLIES (E.G. MARKING PAINT, FLAGS)	500
TOTAL JUSTIFICATION:							500
1420	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5319	PROTECTIVE CLOTHING/SUPL	1,476	1,851	2,228	SAFETY GEAR & SUPPLIES (AMT ALLOCATED AMONG 2 DIV.)	2,500
TOTAL JUSTIFICATION:							2,500
1420	5320	STREET SIGNS	13,182	10,538	4,464	RETRO-REFLECTIVE SUPPLIES (E.G. SHEETING, POSTS, BRACKETS), SIGN MAINTENANCE SUPPLIES, SIGN TOOLS, AND/OR WARNING SIGNAGE	0 0 10,000
TOTAL JUSTIFICATION:							10,000
1420	5322	WATER CHARGE	963	953	1,867	WATER AND SEWER FOR STREET MEDIANS	1,000
TOTAL JUSTIFICATION:							1,000
1420	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5411	SPECIAL EQUIPMENT	0	4,518	38,080	VINYL CUTTER HOOK LIFT DUMP BODY - EXPANDED LEVEL REQUEST APPROVED BY VB	10,000 0 4,084
TOTAL JUSTIFICATION:							14,084
1420	5506	STREETScape IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1420	5707	TRANSFER TO CERF	82,571	95,343	293,301	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 274,919
TOTAL JUSTIFICATION:							274,919
			1,039,671	984,081	1,232,343		1,238,619

**FY 2017 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1430	5101	LONGEVITY	1,700	1,700	2,000	LONGEVITY	2,600
TOTAL JUSTIFICATION:							2,600
1430	5102	OVERTIME	7,000	1,889	1,387	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL, DOWNED TREES)	0 2,500
TOTAL JUSTIFICATION:							2,500
1430	5103	SEASONAL HELP	32,223	13,269	16,785	SEASONAL HELP	10,000
TOTAL JUSTIFICATION:							10,000
1430	5104	SALARIES	319,562	341,338	337,375	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 356,422
TOTAL JUSTIFICATION:							356,422
1430	5105	LOCAL TRAINING & MEETINGS	1,207	1,581	1,288	MISC SAFETY AND/OR SUPERVISORY TRAINING CDL REIMBURSEMENTS PER CBA (AMT ALLOCATED AMONG 2 DIVS) IL ARBORIST LOCAL CONFERENCE/EXPO IL ARBORIST LICENSE	1,100 45 190 175
TOTAL JUSTIFICATION:							1,510
1430	5106	UNIFORM ALLOWANCE	1,895	1,479	1,660	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT TREND ADJUSTMENT	1,575 700 425 -950
TOTAL JUSTIFICATION:							1,750
1430	5108	EMPLOYER CONTRIBUTIONS	73,865	70,067	69,427	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 72,509
TOTAL JUSTIFICATION:							72,509
1430	5111	UNEMPLOYMENT COMPENSATION	1,800	0	2,005		
TOTAL JUSTIFICATION:							
1430	5116	SICK LEAVE ANNL BUY BACK	190	195	200	SICK LEAVE BUY BACK	201
TOTAL JUSTIFICATION:							201
1430	5205	MULTIPLE DAY TRAINING	0	0	0		
TOTAL JUSTIFICATION:							
1430	5207	IS SERV & MAINT AGREEMENT	0	5,250	0		
TOTAL JUSTIFICATION:							
1430	5208	DEBRIS DUMP CHARGES	6,323	8,195	4,590	DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS	6,500
TOTAL JUSTIFICATION:							6,500
1430	5209	ENERGY	18,714	16,494	14,870	ELECTRICITY FOR FRIENDSHIP PARK	20,600
TOTAL JUSTIFICATION:							20,600
1430	5212	EMPLOYEE HEALTH INSURANCE	76,109	78,929	73,242	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 68,996
TOTAL JUSTIFICATION:							68,996
1430	5213	GEN LIABILITY INSURANCE	24,170	29,414	32,877	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 31,114
TOTAL JUSTIFICATION:							31,114
1430	5217	LANDSCAPE MAINTENANCE	88,892	106,525	158,054	CONTRACTUAL MOWING FOR VILLAGE SITES CHEMICAL SPRAYING OF TURF AREAS CONTRACTUAL MOWING FOR NON-COMPLIANT PROPERTIES CONTRACTUAL LANDSCAPING	89,250 12,000 9,000 126,000

**FY 2017 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							236,250
1430	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5222	MEMBERSHIP DUES	870	785	750	SUBURBAN TREE CONSORTIUM/WEST CENTRAL MUNICIPAL IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE TREE CITY USA/ARBOR DAY FOUNDATION	600 175 15
TOTAL JUSTIFICATION:							790
1430	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5234	TREE MAINT SERVICE	155,008	164,805	84,455	CONTRACTUAL PARKWAY TREE TRIMMING CONTRACTUAL TREE REMOVAL	50,000 50,000
TOTAL JUSTIFICATION:							100,000
1430	5299	MISC CONTRACTUAL SERVICES	233,686	277,359	43,119	FRIENDSHIP PARK FOUNTAIN MAINTENANCE FRIENDSHIP PARK MISC REPAIRS (E.G. STONEMASONRY, RAILING, CONCRETE, LIGHTS)	39,150 0 15,000
TOTAL JUSTIFICATION:							54,150
1430	5301	AUTO PETROL PRODUCTS	10,092	6,970	4,010	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL	0 7,500
TOTAL JUSTIFICATION:							7,500
1430	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1430	5303	CHEMICALS	1,000	0	1,798	SALT FOR PARKS, BUS SHELTERS & BRIDGE DECKS	2,000
TOTAL JUSTIFICATION:							2,000
1430	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1430	5310	VEHICLE MAINTENANCE	7,833	6,986	7,525	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 10,000
TOTAL JUSTIFICATION:							10,000
1430	5311	BLDG/GROUNDS MAINTENANCE	78,271	84,678	83,785	FLOWERS, MULCH, DIRT, & SUPPLIES FOR VILLAGE SITES STREETLIGHT SILK FLOWER BASKETS POWDER COATING FLOWER BASKET BRACKETS (20) NEW FLOWER BASKETS & HARDWARE LANDSCAPE/PLANTING AT POLICE DEPARTMENT	45,000 15,000 8,100 6,600 4,000
TOTAL JUSTIFICATION:							78,700
1430	5313	IS MISC EQPT & SUPPLIES	353	0	2,135		
TOTAL JUSTIFICATION:							
1430	5315	SMALL TOOLS & EQUIPMENT	9,670	9,125	6,827	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT INCLUDING POWER EDGER, CHAIN SAWS, SNOW BLOWER	0 9,000
TOTAL JUSTIFICATION:							9,000
1430	5317	MISC OPERATING SUPPLIES	560	479	665	MISC SUPPLIES (E.G. MARKING PAINT, FLAGS)	800
TOTAL JUSTIFICATION:							800
1430	5318	OFFICE SUPPLIES	0	0	0		

**FY 2017 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							
1430	5319	PROTECTIVE CLOTHING/SUPL	2,696	1,996	1,606	SAFETY GEAR & SUPPLIES (AMT ALLOCATED AMONG 2 DIV.)	2,500
TOTAL JUSTIFICATION: 2,500							
1430	5322	WATER CHARGE	7,892	13,518	15,980	WATER FOR FRIENDSHIP PARK FOUNTAIN	14,000
TOTAL JUSTIFICATION: 14,000							
1430	5411	SPECIAL EQUIPMENT	0	4,518	8,325	HOOK LIFT DUMP BODY - EXPANDED LEVEL REQUEST APPROVED BY VB	0 4,084
TOTAL JUSTIFICATION: 4,084							
1430	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1430	5707	TRANSFER TO CERF	25,848	28,181	45,458	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 47,865
TOTAL JUSTIFICATION: 47,865							
			1,187,427	1,275,725	1,022,197		1,142,341

**FY 2017 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1400	5101	LONGEVITY	650	0	715	LONGEVITY CHARGES TO 3410 (CAP PROJ FUND) & 4330 (W/S R&R FUND)	0 715
TOTAL JUSTIFICATION:							715
1400	5102	OVERTIME	3,961	0	14,563	FUNDING TO ENABLE INSPECTIONS OF PUBLIC AND PRIVATE IMPROVEMENTS, "FAST-TRACK" PLAN REVIEWS AND ISSUANCE OF UTILITY PERMITS AT TIMES OTHER THAN NORMAL WORKING HOURS.	0 0 0 12,000
TOTAL JUSTIFICATION:							12,000
1400	5103	SEASONAL HELP	12,348	0	17,935	ENGINEERING INTERNS/TEMP	18,000
TOTAL JUSTIFICATION:							18,000
1400	5104	SALARIES	0	0	169,572	SALARIES FOR FULL-TIME EMPLOYEES	174,878
TOTAL JUSTIFICATION:							174,878
1400	5105	LOCAL TRAINING & MEETINGS	246	439	637	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS.	250 500
TOTAL JUSTIFICATION:							750
1400	5108	EMPLOYER CONTRIBUTIONS	725	0	35,428	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR OVERTIME AND SEASONAL PERSONNEL	0 0 38,461
TOTAL JUSTIFICATION:							38,461
1400	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
1400	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1400	5116	SICK LEAVE ANNL BUY BACK	0	0	0		
TOTAL JUSTIFICATION:							
1400	5205	MULTIPLE DAY TRAINING	0	0	1,785	UW MADISON - ENGINEERING SEMINAR (2) FLOODPLAIN MANAGEMENT SEMINAR (FEMA)	3,400 200
TOTAL JUSTIFICATION:							3,600
1400	5206	CONSULTING SERVICES	9,630	8,522	9,287	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED (E.G., ANALYSIS OF UNIQUE TRAFFIC RELATED PROBLEMS, STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS) ENGINEERING PROJECTS	0 0 9,000 5,000
TOTAL JUSTIFICATION:							14,000
1400	5207	IS SERV & MAINT AGREEMENT	2,595	2,625	2,625	SERVICE/MAINT CONTRACT OCE SCANNER 300 GPS, ETC. AUTO TURN MAINTENANCE	1,000 1,650 250
TOTAL JUSTIFICATION:							2,900
1400	5212	EMPLOYEE HEALTH INSURANCE	(34)	0	28,867	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	32,331
TOTAL JUSTIFICATION:							32,331
1400	5213	GEN LIABILITY INSURANCE	85,525	104,081	116,334	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 110,097
TOTAL JUSTIFICATION:							110,097

**FY 2017 BUDGET WORKSHEET
ENGINEERING/CIP**

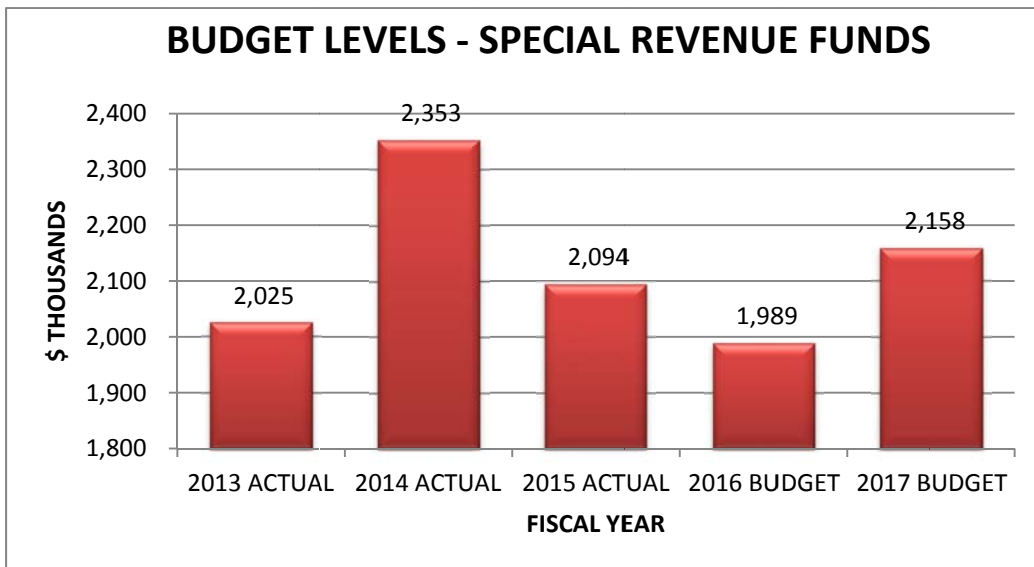
DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1400	5220	MAINT OFF/SPEC EQUIPMENT	393	482	415	MAINT OF SURVEYING EQUIPMENT.	500
TOTAL JUSTIFICATION:							500
1400	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5222	MEMBERSHIP DUES	378	96	963	IL FLOODPLAIN MANAGERS ASSOCIATION (2) AMERICAN SOCIETY OF ENGINEERS (2) APWA (4)	50 365 640
TOTAL JUSTIFICATION:							1,055
1400	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
1400	5228	PRINTING & BINDING	1,168	1,200	1,125	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER DIVISION DOCUMENTS.	0 1,100
TOTAL JUSTIFICATION:							1,100
1400	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1400	5232	RENTAL AGREEMENTS	500	500	0	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE.	500 0
TOTAL JUSTIFICATION:							500
1400	5244	DUPLICATION SERVICES	14,536	13,625	9,548	DOCUMENT SCANNING	14,000
TOTAL JUSTIFICATION:							14,000
1400	5301	AUTO PETROL PRODUCTS	1,687	2,910	2,080	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE FUEL, ETC. FOR DIVISION VEHICLES.	0 2,900
TOTAL JUSTIFICATION:							2,900
1400	5302	BOOKS & SUBSCRIPTIONS	457	434	807	MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES.	450
TOTAL JUSTIFICATION:							450
1400	5310	VEHICLE MAINTENANCE	1,926	861	1,703	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES INCLUDING VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 1,800
TOTAL JUSTIFICATION:							1,800
1400	5313	IS MISC EQPT & SUPPLIES	1,185	3,882	2,386	(1) REPLACEMENT COMPUTER TO MEET MINIMUM VILLAGE SEPCS	1,750
TOTAL JUSTIFICATION:							1,750
1400	5315	SMALL TOOLS & EQUIPMENT	5,677	1,157	1,240	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS, MARKERS, FLASHLIGHTS, SURVEY TAPE).	1,000 0 0
TOTAL JUSTIFICATION:							1,000
1400	5317	MISC OPERATING SUPPLIES	1,742	1,904	1,986	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000
TOTAL JUSTIFICATION:							2,000
1400	5318	OFFICE SUPPLIES	902	948	874	MISC DIVISION OFFICE SUPPLIES	900
TOTAL JUSTIFICATION:							900
1400	5319	PROTECTIVE CLOTHING/SUPL	777	764	993	SAFETY GEAR & RELATED ITEMS FOR EMPLOYEES & INTERNS, INCL SAFETY BOOTS AND DEPT LOGO ITEMS.	1,000 0
TOTAL JUSTIFICATION:							1,000
1400	5327	IS MISC SOFTWARE	4,049	3,010	6,860	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$175/EA) CIP SOFTWARE	4,200 350 700

**FY 2017 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
1400	5327	IS MISC SOFTWARE...	4,049 ...	3,010 ...	6,860 ...	STREET SAVER SOFTWARE ADOBE PRO (3 AT \$500/EA)	1,500 1,500
TOTAL JUSTIFICATION:							8,250
1400	5411	SPECIAL EQUIPMENT	0	0	0	LARGE FORMAT PLOTTER/SCANNER	15,000
TOTAL JUSTIFICATION:							15,000
1400	5707	TRANSFER TO CERF	7,880	5,102	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0
TOTAL JUSTIFICATION:							0
			158,901	152,540	428,727		459,937

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,114,700
Foreign Fire Insurance Fund	69,200
Emergency Telephone System (E911) Fund	737,420
Grant Fund.....	237,070
TOTAL.....	\$2,158,390



FY 2017 BUDGET WORKSHEET

MFT

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
11	5104	SALARIES	0	0	0		
TOTAL JUSTIFICATION:							
11	5108	EMPLOYER CONTRIBUTIONS	0	0	0		
TOTAL JUSTIFICATION:							
11	5206	CONSULTING SERVICES	3,200	2,800	2,900	BRIDGE INSPECTION	5,000
TOTAL JUSTIFICATION: 5,000							
11	5209	ENERGY	57,687	45,768	47,218	STREET LIGHT ENERGY	56,700
TOTAL JUSTIFICATION: 56,700							
11	5212	EMPLOYEE HEALTH INSURANCE	0	0	0		
TOTAL JUSTIFICATION:							
11	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
11	5247	PAVEMENT MARKINGS	19,362	20,000	20,000	PAVEMENT MARKING	35,000
TOTAL JUSTIFICATION: 35,000							
11	5251	STREET LIGHT MAINTENANCE	43,327	41,178	37,332	STREET LIGHT MAINTENANCE/REPAIRS (E.G. POLES, FIXTURES) TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	20,000 25,000
TOTAL JUSTIFICATION: 45,000							
11	5299	MISC CONTRACTUAL SERVICES	0	0	0	BRIDGE MAINTENANCE/REPAIR	5,000
TOTAL JUSTIFICATION: 5,000							
11	5303	CHEMICALS	82,759	123,859	55,644	ROAD SALT LIQUID CALCIUM CHLORIDE SALT BRINE	40,000 8,000 8,000
TOTAL JUSTIFICATION: 56,000							
11	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							
11	5320	STREET SIGNS	20,000	19,100	11,978	SIGN MATERIALS FOR REPLACEMENT/REPAIR	12,000
TOTAL JUSTIFICATION: 12,000							
11	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
11	5508	PAVEMENT IMPROVEMENTS	1,037,507	895,813	754,961	STREET IMPROVEMENT PROGRAM	900,000
TOTAL JUSTIFICATION: 900,000							
11	5531	GENERAL MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
			1,263,842	1,148,518	930,031		1,114,700

**FY 2017 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
12	5207	IS SERV & MAINT AGREEMENT	0	0	4,128		
TOTAL JUSTIFICATION:							
12	5213	GEN LIABILITY INSURANCE	655	519	775	TREASURER BOND FEE CNA SURETY	700
TOTAL JUSTIFICATION:							700
12	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
12	5219	BANK CHARGES	15	0	0		
TOTAL JUSTIFICATION:							
12	5222	MEMBERSHIP DUES	240	3,615	240		
TOTAL JUSTIFICATION:							
12	5302	BOOKS & SUBSCRIPTIONS	3,292	3,855	569	COMCAST	3,500
TOTAL JUSTIFICATION:							3,500
12	5305	FIREFIGHTING SUPPLIES	5,670	40,500	18,568		
TOTAL JUSTIFICATION:							
12	5315	SMALL TOOLS & EQUIPMENT	998	2,500	22,144	FOREIGN FIRE INSURANCE FUND RELATED PURCHASES	65,000
TOTAL JUSTIFICATION:							65,000
12	5317	MISC OPERATING SUPPLIES	54,561	3,735	2,054		
TOTAL JUSTIFICATION:							
12	5319	PROTECTIVE CLOTHING/SUPL	0	0	0		
TOTAL JUSTIFICATION:							
12	5833	TRANSFER TO CERF	0	0	0		
TOTAL JUSTIFICATION:							
			65,430	54,724	48,478		69,200

**FY 2017 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
15	5105	LOCAL TRAINING & MEETINGS	379	5,082	1,122	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS	4,700
TOTAL JUSTIFICATION:							4,700
15	5205	MULTIPLE DAY TRAINING	1,818	2,696	6,532	ASSOCIATED PUBLIC SAFETY COMMUNICATIONS OFFICERS CONF. (APCO) INCLUDES TRAVEL LODGING PER DIEM TRITECH CONF 2 ATTENDEES INCL TRAVEL LODGING PER DIEM NATIONAL PUBLIC EMPLOYER LABOR RELATIONS ASSOC (NPELRA) ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ASSOC (IPELRA) ILLINOIS PUBLIC SAFETY TELECOMMUNICATORS ASSOC (IPSTA)	2,000 0 1,500 2,200 1,200 1,800
TOTAL JUSTIFICATION:							8,700
15	5207	IS SERV & MAINT AGREEMENT	129,466	162,960	76,730	CONTRACTUAL FEE FOR CONTINUED UPDATES 911 SERVICE (NETMOTION) MISC EQUIPMENT & MAINT OF COMPUTERS AND PRINTERS MAINTENANCE CODE RED PIMS BASED ICJIA TRITECH MAINTENANCE AGREEMENT COMCAST-FIBER OPTIC SERVICE (DES PLAINES) COMCAST ANNUAL CABLE FEE GEO-COMM - YEAR TWO SUPPORT & MAINTENANCE (DES PLAINES) NICE RECORDER ONE YEAR WARRANTY DELL SERVERS AND MAINTENANCE WARRANTY (ANNUAL)	5,315 0 4,000 15,000 2,400 35,000 18,600 2,854 9,950 5,518 50,000
TOTAL JUSTIFICATION:							148,637
15	5220	MAINT OFF/SPEC EQUIPMENT	22,350	12,384	20,131	E-911 EQUIPMENT MAINTENANCE - VIPER	23,950
TOTAL JUSTIFICATION:							23,950
15	5221	MAINT RADIO EQUIPMENT	19,688	32,627	37,467	POLICE COST OF SHARED RADIO MAINTENANCE MISCELLANEOUS RADIO AND RELATED EQUIPMENT MAINTENANCE REPAIR MAINTENANCE CONTRACTS FOR POLICE & FIRE MIP 5000 RADIO MAINTENANCE	20,000 10,500 10,950 1,000
TOTAL JUSTIFICATION:							42,450
15	5222	MEMBERSHIP DUES	229	229	742	NATIONAL EMERGENCY NUMBER ASSOCIATION (NENA) X3 ASSOCIATED PUBLIC SAFETY COMMUNICATION OFFICER X20 IPELRA	450 825 250
TOTAL JUSTIFICATION:							1,525
15	5231	REG & SPCL AGENCY ASSESS	330,017	320,266	322,024	FIRE DISPATCH RED CENTER	360,000
TOTAL JUSTIFICATION:							360,000
15	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
15	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
15	5302	BOOKS & SUBSCRIPTIONS	727	793	864	PIKE AND FISCHER'S RADIO RULES SERVICE SUBSCRIPTION AND MISCELLANEOUS	1,000 0
TOTAL JUSTIFICATION:							1,000
15	5313	IS MISC EQPT & SUPPLIES	210,420	20,165	19,251	MOTOROLA MTS RECEIVER REPLACEMENT (5 YEAR PLAN) (4) NEW 911 COMPUTERS TO MEET MINIMUM VILLAGE SPECS	13,000 8,000
TOTAL JUSTIFICATION:							21,000
15	5315	SMALL TOOLS & EQUIPMENT	0	15,913	195	EIGHT CHAIRS-DISPATCH	8,000
TOTAL JUSTIFICATION:							8,000
15	5317	MISC OPERATING SUPPLIES	1,123	80	1,441	MISCELLANEOUS OPERATING SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500

**FY 2017 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
15	5318	OFFICE SUPPLIES	0	105	824	MISCELLANEOUS SUPPLIES	1,000
TOTAL JUSTIFICATION:							1,000
15	5323	AWARDS/DECORATIONS	0	346	0	EMPLOYEE RECOGNITION- 911 COMMUNICATORS MONTH	500
TOTAL JUSTIFICATION:							500
15	5327	IS MISC SOFTWARE	29,579	1,907	868	COMPUTER NETWORK SOFTWARE FOR 911 COMPUTERS	2,000
TOTAL JUSTIFICATION:							2,000
15	5707	TRANSFER TO CERF	85,259	82,874	54,339	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	112,458 0
TOTAL JUSTIFICATION:							112,458
			831,056	658,427	542,530		737,420

**FY 2017 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

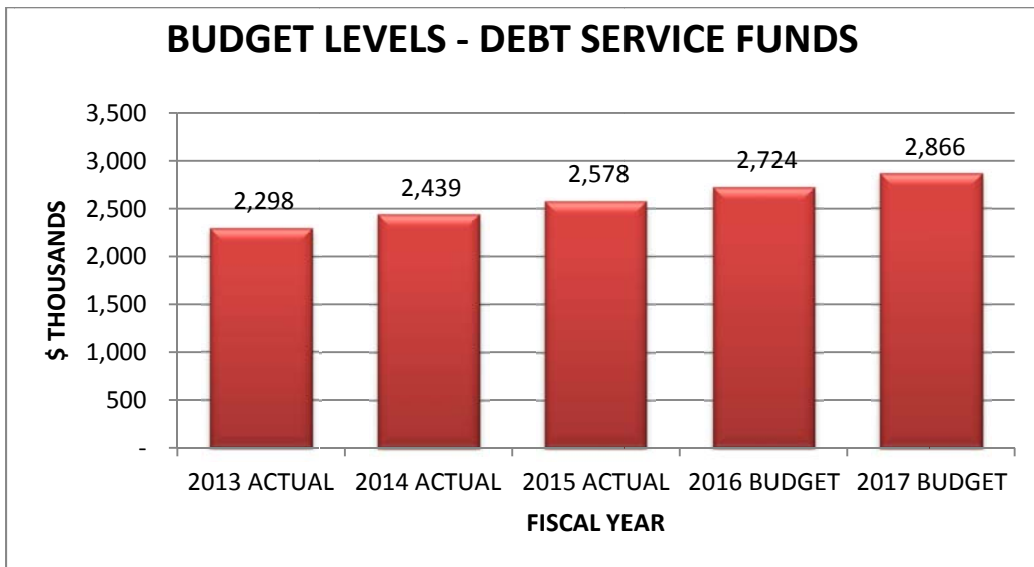
DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
5500	5102	OVERTIME	45,005	69,534	51,725	STEP GRANT	55,000
TOTAL JUSTIFICATION:							55,000
5500	5104	SALARIES	83,030	88,586	105,100	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	0 110,813
TOTAL JUSTIFICATION:							110,813
5500	5105	LOCAL TRAINING & MEETINGS	170	0	0		
TOTAL JUSTIFICATION:							
5500	5108	EMPLOYER CONTRIBUTIONS	15,560	16,820	20,090	FICA/IMRF/MEDICARE COSTS FOR VICTIMS SERVICES COORD AND CONGREGATE MEALS SITE SUPERVISOR	19,960 0
TOTAL JUSTIFICATION:							19,960
5500	5205	MULTIPLE DAY TRAINING	0	0	0		
TOTAL JUSTIFICATION:							
5500	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
5500	5212	EMPLOYEE HEALTH INSURANCE	20,461	20,424	20,093	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	20,297
TOTAL JUSTIFICATION:							20,297
5500	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5227	POSTAGE	0	0	543		
TOTAL JUSTIFICATION:							
5500	5228	PRINTING & BINDING	0	0	94		
TOTAL JUSTIFICATION:							
5500	5299	MISC CONTRACTUAL SERVICES	23,584	35,900	33,228	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	30,000
TOTAL JUSTIFICATION:							30,000
5500	5310	VEHICLE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
5500	5311	BLDG/GROUNDS MAINTENANCE	0	0	1,000		
TOTAL JUSTIFICATION:							
5500	5313	IS MISC EQPT & SUPPLIES	0	699	0		
TOTAL JUSTIFICATION:							
5500	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5317	MISC OPERATING SUPPLIES	1,746	491	1,179	AGEOPTIONS GRANT EXPENDITURES	1,000
TOTAL JUSTIFICATION:							1,000
5500	5318	OFFICE SUPPLIES	0	0	658		
TOTAL JUSTIFICATION:							
5500	5325	INVESTIGATIVE FUNDS	552	0	0	TOBACCO GRANT (DISCONTINUED)	0
TOTAL JUSTIFICATION:							0
5500	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2017 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
5500	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			190,106	232,453	233,711		237,070

DEBT SERVICE FUNDS

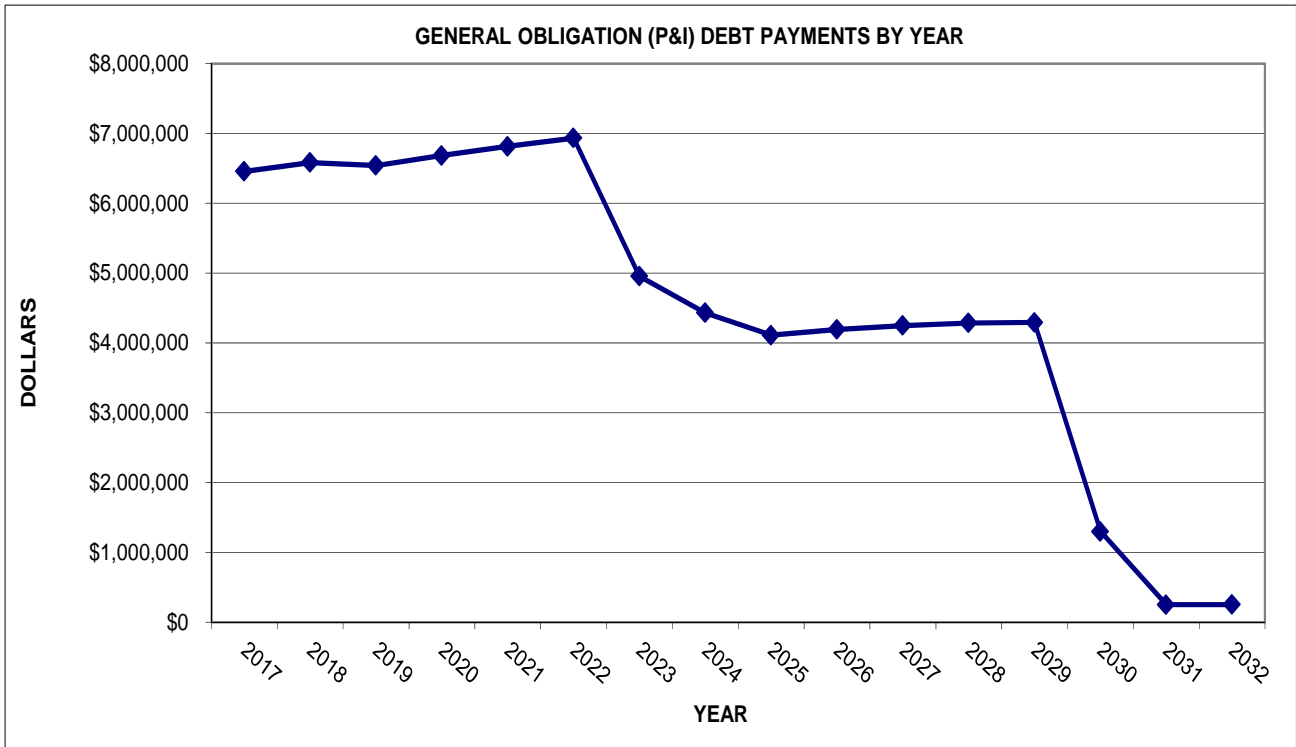
2007 General Obligation Bond Fund (21)	\$392,000
2008 General Obligation Bond Fund (22)	2,082,409
2009 General Obligation Bond Fund (23)	392,000
TOTAL	\$2,866,409



NOTE: Not all debt service expenses are budgeted in the Debt Service Funds. Some debt service costs are budgeted in the TIF Funds, Capital Projects Funds and General Fund.

**GENERAL OBLIGATION DEBT PAYMENTS BY YEAR
(PRINCIPAL & INTEREST)**

Fiscal Year	Series 2007	Series 2008	Series 2009	Series 2011	Series 2012A	Series 2012B	Series 2016	Total P&I
2017	392,000	2,082,408	392,000	968,100	415,125	235,700	1,970,000	\$6,455,333
2018	392,000	2,221,788	392,000	961,600	417,000	231,500	1,966,500	\$6,582,388
2019	392,000	2,367,508	392,000	766,550	411,950	237,300	1,974,500	\$6,541,808
2020	392,000	2,503,919	392,000	766,600	416,750	237,800	1,973,250	\$6,682,319
2021	392,000	2,636,020	392,000	766,050	421,100	238,150	1,968,000	\$6,813,320
2022	392,000	2,763,595	392,000	759,900	420,000	238,350	1,968,750	\$6,934,595
2023	392,000	2,881,427	392,000	628,300	417,650	243,400		\$4,954,777
2024	392,000	1,554,517	1,827,000		414,000	243,150		\$4,430,667
2025	392,000		3,475,748			242,750		\$4,110,498
2026	392,000		3,552,660			246,969		\$4,191,629
2027	1,837,000		2,166,732			245,875		\$4,249,607
2028	4,035,356					249,375		\$4,284,731
2029	4,040,316					252,550		\$4,292,866
2030	1,044,396					254,850		\$1,299,246
2031						251,800		\$251,800
2032						253,575		\$253,575
Total	\$14,877,068	\$19,011,181	\$13,766,140	\$5,617,100	\$3,333,575	\$3,903,094	\$11,821,000	\$72,329,158



GENERAL OBLIGATION BOND DEBT SERVICE

As it stands now, the Village of Wheeling’s total debt service burden is low or moderate when measured against standards established by the bond rating companies. One of these companies, Standard and Poor’s, recently modified the criteria they use to rate municipal debt, which is instructive in determining whether or not the Village has “too much debt.”

In order to produce a bond rating for the Village, the rating agencies look at many different aspects of the Village’s overall structure and the environment in which it operates, including its financial condition, the economy, how the organization is managed, and its existing debt. While they rely on many quantitative criteria to derive their rating, two examples are useful in determining where the Village’s debt stands compared to other municipalities.

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with a score of less than 15% are judged to be “strong” (less than 8% is considered “very strong”). At the beginning of FY 2017, Wheeling’s score will be 12.87%, at the high end of the “strong” category. If we were to exclude TIF-district-related debt (which has a dedicated source of revenue for debt service purposes), the Village’s percentage would drop to 8.51%, nearly within the “very strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2017, the Village’s net debt will represent only 2.26% of market value, a strong position as viewed by Standard and Poor’s.

	<u>Wheeling</u>	<u>Standard</u>
Governmental funds debt payments as a % of expenditures:	12.87	Less than 15% (strong)
Net Debt as a % of Market Value:	2.26%	Below 3% (low)

The Village’s bond rating with Standard & Poor’s is AA and is AA+ with Fitch Rating Services, the second highest rating available to municipalities. The rating reflects the rating agencies confidence in the Village’s ability to manage its debt and to make its scheduled debt service payments.

The Village’s outstanding debt consists of the following issues:

In November of 2007, the Village sold \$10,000,000 in Series 2007 bank qualified, general obligation bonds to fund the first phase of its building project plan. The plan called for the construction of a new Village Hall, new fire station headquarters, new public works building and renovation of the existing police station. A few weeks after the sale of the 2007 bonds, the Village entered into two interest rate swap agreements with Bank of America for the sale of \$20,000,000 in (non-bank qualified) general obligation bonds in January of 2008 (i.e. Series 2008) and for the sale of \$10,000,000 in bank qualified bonds in 2009 (i.e. Series 2009). The swap agreements allowed the Village to lock in a fixed interest rate on the debt it planned to issue in the future, thereby eliminating the possibility that rising interest rates would jeopardize the financial viability of the projects. By the end of 2009, the Village had sold a total of \$40,000,000 in new debt to pay for these projects and will rely on property taxes, Capital Projects Fund revenue and Water and Sewer revenue (i.e. related to that fund’s share of the new Public Works Building) to pay the debt service on these bonds. The Series 2007, 2008 and 2009 bonds will mature in 2030, 2024 and 2027 respectively.

On October 2, 2011, the Village sold \$8,445,000 in Series 2011 general obligation refunding bonds, in order to take advantage of lower interest rates and realize present value savings by refunding some of the Village’s existing debt. Accordingly, the Village refunded all of its Series 2003A and Series 2003B bonds, and most of its Series

2004A bonds, and realized over \$612,000 in present value savings over the life of the refunding bonds. The original bonds were issued to pay for water and sewer system improvements (Series 2003A), a TIF Fund project (Series 2003B), the cost of purchasing and improving a Public Works building on Hintz Road (Series 2004A), and the Prairie Park development incentive in the Lake-Cook/North Milwaukee TIF District (Series 2004A). The Series 2011 bonds will mature in 2023.

On May 7, 2012, the Village sold \$3,925,000 in Series 2012A General Obligation Sales Tax Refunding bonds, in order to refund the Series 2005 G.O. alternate revenue (sales tax) bonds. By refunding the Series 2005 bonds, the Village was able to realize \$167,424 in present value savings. The 2005 bonds were originally issued to fund, in part, the Village's \$23.0 million contribution to the development of the Westin Hotel. The project, which is located in the Village's Lake Cook/North Milwaukee TIF, consists of a 411 room, 15 story hotel with banquet facilities, conference room space, retail stores and restaurants. The cost of the development was \$125.0 million. The Village agreed to contribute \$23.0 million to pay for extraordinary land acquisition and infrastructure costs. Funds necessary to provide the development incentive came from \$19.0 million in TIF revenue bonds and \$5.4 million in Series 2005 G.O. alternate revenue (sales tax) bonds. The Village has made the debt service payments on the TIF revenue bonds using the property tax increment generated from the project while the debt service payments on the G.O. alternate revenue bonds have been made using sales tax proceeds from the project. The Series 2012A bonds will mature in 2024.

Additionally, on May 7, 2012, the Village sold \$3,500,000 in Series 2012B General Obligation Water System bonds, to pay for the cost of a water meter replacement program. The debt is related to the water and sewer system only; therefore, principal and interest payments will come from the Water and Sewer Fund and will have no impact on the Village's property tax levy. The Series 2012B bonds will mature in 2032.

Finally, in 2016, the Village sold \$11,355,000 in Series 2016 General Obligation Refunding bonds in order to refund the Series 2005 Tax Increment Financing Revenue bonds that were sold to provide a development incentive for the Westin Hotel project. By doing so, the Village realized \$3,035,000 in interest savings on a net present value basis. The Series 2016 bonds will mature in 2022.

Legal Debt Limit and Effect of Existing Debt Levels on Current Operations

As an Illinois Home Rule community, the Village of Wheeling has no statutory debt limit. As a result, the Village Board alone determines the acceptable level of debt outstanding for the Village.

The Village's existing general obligation debt level is manageable and does not have a significant impact on current operations. While the Village's General Obligation (GO) principal and interest debt payments for FY 2017 are budgeted at \$6,455,333, only \$1,817,625 of that amount is supported by the property tax levy; the remaining amount will be paid by existing funds in the Tax Increment Financing, Water & Sewer, and Capital Projects Funds.

Only 12.36% of the Village's total property tax levy is earmarked for General obligation debt payments. That percentage is expected to decline in future years because as of today's date, the Village has no plans to issue additional debt, other than that which may be necessary for economic development purposes and would therefore be supported by the Village's TIF Funds.

**FY 2017 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	163	0	0	FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
21	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
TOTAL JUSTIFICATION:							392,000
			392,163	392,000	392,000		392,400

**FY 2017 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

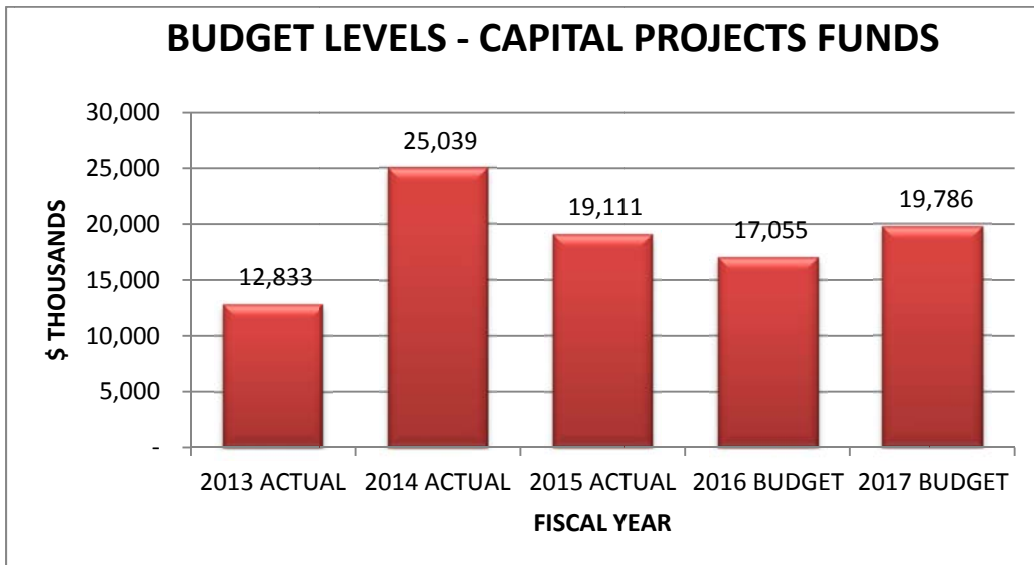
DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
22	5609	FISCAL AGENT FEES	163	0	0		
TOTAL JUSTIFICATION:							
22	5623	BOND PRINCIPAL	840,000	1,015,000	1,205,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION) 2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	945,000 455,000
TOTAL JUSTIFICATION:							
							1,400,000
22	5624	BOND INTEREST EXPENSE	814,906	778,534	734,585	2008 GO BONDS - INTEREST EXPENSE (GF PORTION) 2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	460,626 221,783
TOTAL JUSTIFICATION:							
							682,409
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
TOTAL JUSTIFICATION:							
			1,655,069	1,793,534	1,939,585		2,082,409

**FY 2017 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
23	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
23	5609	FISCAL AGENT FEES	163	0	0		
TOTAL JUSTIFICATION:							
23	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
23	5624	BOND INTEREST EXPENSE	391,819	392,028	392,121	2009 GO BONDS - INTEREST EXPENSE	392,000
TOTAL JUSTIFICATION:							392,000
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
TOTAL JUSTIFICATION:							
			391,982	392,028	392,121		392,000

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Crossroads Redevelopment Project.....	2,328,294
TIF Implementation Fund - South Milwaukee Area.....	768,832
TIF Implementation Fund - Town Center II.....	1,133,640
TIF Implementation Fund – Southeast II	159,600
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	3,981,495
Capital Projects Fund:	
Infrastructure Improvements (3410).....	2,483,272
Non-Infrastructure Improvements (3420).....	6,534,900
Capital Equipment Replacement Fund (CERF).....	1,620,000
Stormwater Fund:	
Stormwater System Improvements (4510)	776,000
Stormwater System R&R Projects (4520).....	0
TOTAL.....	\$19,786,033



**FY 2017 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3100	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
3100	5104	SALARIES	15,969	16,792	17,225	SALARY FOR REDEVELOPMENT COORDINATOR	17,411
TOTAL JUSTIFICATION:							17,411
3100	5105	LOCAL TRAINING & MEETINGS	154	228	0		
TOTAL JUSTIFICATION:							
3100	5108	EMPLOYER CONTRIBUTIONS	3,225	3,252	3,350	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,456 0
TOTAL JUSTIFICATION:							3,456
3100	5201	ADVERTISING & PUBLISHING	0	0	0	VLG OWNED RE LISTING MARKETING: BROKER SAVANT	720
TOTAL JUSTIFICATION:							720
3100	5205	MULTIPLE DAY TRAINING	1,160	957	1,012	MISC TIF CONFERENCES & MEETINGS ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	500 60 1,249
TOTAL JUSTIFICATION:							1,809
3100	5206	CONSULTING SERVICES	24,828	1,021	0		
TOTAL JUSTIFICATION:							
3100	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
3100	5212	EMPLOYEE HEALTH INSURANCE	1,948	2,162	2,250	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,330 0
TOTAL JUSTIFICATION:							2,330
3100	5218	LEGAL SERVICES	4,668	5,341	5,415	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	10,000
TOTAL JUSTIFICATION:							10,000
3100	5222	MEMBERSHIP DUES	170	85	85		
TOTAL JUSTIFICATION:							
3100	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3100	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3100	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3100	5299	MISC CONTRACTUAL SERVICES	1,920,753	2,053,824	1,975,036	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	2,186,273 0
TOTAL JUSTIFICATION:							2,186,273
3100	5311	BLDG/GROUNDS MAINTENANCE	48	0	0		
TOTAL JUSTIFICATION:							
3100	5333	BUSINESS RECRUITMENT	7,846	7,587	9,437	BROKER SAVANT FRANCE PUBLICATIONS BISNOW - 10X ADS, 2 EDITS COMM RE E-NEWS CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	170 6,050 875 3,000
TOTAL JUSTIFICATION:							10,095
3100	5420	LAND ACQUISITION	16,815	0	0		

**FY 2017 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							
3100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3100	5506	STREETSCAPE IMPROVEMENTS	49,891	33,136	1,025	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 46,200
TOTAL JUSTIFICATION: 96,200							
3100	5712	LOSS/LAND HELD FOR RESALE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5750	TIF INCENTIVE PAYMENTS	383,685	533,087	2,498,610		
TOTAL JUSTIFICATION:							
3100	5831	TRANS TO TOWN CENTER TIF	0	4,200,000	0		
TOTAL JUSTIFICATION:							
3100	5832	TRANSFER TO S.MIL TIF	1,109,834	0	0		
TOTAL JUSTIFICATION:							
3100	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
3100	5839	TRANSFER TO NORTH TIF	0	0	0		
TOTAL JUSTIFICATION:							
			3,540,994	6,857,470	4,513,445		2,328,294

**FY 2017 BUDGET WORKSHEET
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3200	5104	SALARIES	15,969	16,792	17,225	SALARY FOR REDEVELOPMENT COORDINATOR	17,411
TOTAL JUSTIFICATION:							17,411
3200	5105	LOCAL TRAINING & MEETINGS	154	228	0		
TOTAL JUSTIFICATION:							
3200	5108	EMPLOYER CONTRIBUTIONS	3,225	3,251	3,350	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,456
TOTAL JUSTIFICATION:							3,456
3200	5205	MULTIPLE DAY TRAINING	2,064	957	1,017	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,249
TOTAL JUSTIFICATION:							1,309
3200	5206	CONSULTING SERVICES	29,497	46,643	32,405		
TOTAL JUSTIFICATION:							
3200	5212	EMPLOYEE HEALTH INSURANCE	1,948	2,162	2,250	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,330
TOTAL JUSTIFICATION:							2,330
3200	5218	LEGAL SERVICES	563	3,839	5,813	MISC LEGAL SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
3200	5222	MEMBERSHIP DUES	170	85	85		
TOTAL JUSTIFICATION:							
3200	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3200	5299	MISC CONTRACTUAL SERVICES	3,085,587	643,000	657,442	SURPLUS DISTRIBUTION (45%)	729,231
TOTAL JUSTIFICATION:							729,231
3200	5333	BUSINESS RECRUITMENT	7,546	7,587	9,437	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3200	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3200	5506	STREETSCAPE IMPROVEMENTS	0	972,490	269,613		
TOTAL JUSTIFICATION:							
3200	5838	TRANSFER TO CROSSROAD TIF	6,419,668	0	500,000		
TOTAL JUSTIFICATION:							
			9,566,391	1,697,034	1,498,638		768,832

**FY 2017 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3500	5104	SALARIES	16,648	16,792	17,225	SALARY FOR REDEVELOPMENT COORDINATOR	17,411
TOTAL JUSTIFICATION:							17,411
3500	5105	LOCAL TRAINING & MEETINGS	154	153	0		
TOTAL JUSTIFICATION:							
3500	5108	EMPLOYER CONTRIBUTIONS	3,366	3,252	3,350	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,456
TOTAL JUSTIFICATION:							3,456
3500	5201	ADVERTISING & PUBLISHING	2,363	0	0		
TOTAL JUSTIFICATION:							
3500	5205	MULTIPLE DAY TRAINING	0	970	1,023	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (20%) ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,248
TOTAL JUSTIFICATION:							1,308
3500	5206	CONSULTING SERVICES	70,788	116,529	176,637	NORTHGATE PKWY / DUNDEE RD SIGNAL UPGRADE NORTHGATE PKWY / DUNDEE RD INTERSECTION STUDY BASIN AT ST JOSEPH THE WORKER CHURCH	30,000 50,000 50,000
TOTAL JUSTIFICATION:							130,000
3500	5212	EMPLOYEE HEALTH INSURANCE	1,948	2,162	2,250	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,330 0
TOTAL JUSTIFICATION:							2,330
3500	5218	LEGAL SERVICES	59,943	36,103	31,478	LEGAL SERVICES	25,000
TOTAL JUSTIFICATION:							25,000
3500	5222	MEMBERSHIP DUES	170	85	85		
TOTAL JUSTIFICATION:							
3500	5223	ENGINEERING & DESIGN SERV	0	792	708		
TOTAL JUSTIFICATION:							
3500	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3500	5230	RECORDING FEES	0	0	130		
TOTAL JUSTIFICATION:							
3500	5299	MISC CONTRACTUAL SERVICES	0	500	857,966		
TOTAL JUSTIFICATION:							
3500	5333	BUSINESS RECRUITMENT	3,000	7,587	9,437	BISNOW COMMERCIAL REAL ESTATE ENEWS: 10 ADS, 2 EDITS BROKER SAVANT CRAINS CHICAGO BUSINESS ENEWS: 6 MOS. ADS FRANCE PUBLICATIONS: NATL & REGL REAL ESTATE MGZNS ADS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3500	5420	LAND ACQUISITION	0	0	12,498		
TOTAL JUSTIFICATION:							
3500	5504	STORM SEWER IMPROVEMENTS	16,384	0	0	TOWN CENTER DEVELOPMENT STORM SEWER PROJECT	700,000
TOTAL JUSTIFICATION:							700,000
3500	5506	STREETSCAPE IMPROVEMENTS	0	184,192	57,777	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 194,040
TOTAL JUSTIFICATION:							244,040

**FY 2017 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3500	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5508	PAVEMENT IMPROVEMENTS	0	0	524,227		
TOTAL JUSTIFICATION:							
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5701	CONTINGENCIES	0	0	0		
TOTAL JUSTIFICATION:							
3500	5750	TIF INCENTIVE PAYMENTS	0	0	6,500,000		
TOTAL JUSTIFICATION:							
3500	5838	TRANSFER TO CROSSROAD TIF	0	0	500,000		
TOTAL JUSTIFICATION:							
			174,764	369,116	8,694,791		1,133,640

**FY 2017 BUDGET WORKSHEET
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3600	5104	SALARIES	16,648	16,792	17,225	SALARY FOR REDEVELOPMENT COORDINATOR	17,411
TOTAL JUSTIFICATION:							17,411
3600	5105	LOCAL TRAINING & MEETINGS	154	153	0		
TOTAL JUSTIFICATION:							
3600	5108	EMPLOYER CONTRIBUTIONS	3,366	3,252	3,350	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,456
TOTAL JUSTIFICATION:							3,456
3600	5205	MULTIPLE DAY TRAINING	0	850	1,018	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE(1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,248
TOTAL JUSTIFICATION:							1,308
3600	5206	CONSULTING SERVICES	22,243	8,133	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	50,000
TOTAL JUSTIFICATION:							50,000
3600	5212	EMPLOYEE HEALTH INSURANCE	1,948	2,162	2,250	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,330 0
TOTAL JUSTIFICATION:							2,330
3600	5218	LEGAL SERVICES	26,841	68	32	LEGAL SERVICES	25,000
TOTAL JUSTIFICATION:							25,000
3600	5222	MEMBERSHIP DUES	170	85	85		
TOTAL JUSTIFICATION:							
3600	5228	PRINTING & BINDING	2,321	0	0		
TOTAL JUSTIFICATION:							
3600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3600	5333	BUSINESS RECRUITMENT	3,000	7,587	9,437	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3600	5502	SANITARY SEWER IMPROVEMNT	0	0	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	0
TOTAL JUSTIFICATION:							0
3600	5503	WATER IMPROVEMENTS	0	0	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	0
TOTAL JUSTIFICATION:							0
3600	5506	STREETSCAPE IMPROVEMENTS	0	0	0	FACADE PROGRAM	50,000
TOTAL JUSTIFICATION:							50,000
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3600	5801	TRANSFER TO GENERAL FUND	34,000	0	0		
TOTAL JUSTIFICATION:							
			110,690	39,079	33,398		159,600

**FY 2017 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3900	5104	SALARIES	15,969	16,792	17,225	SALARY FOR REDEVELOPMENT COORDINATOR	17,411
TOTAL JUSTIFICATION:							17,411
3900	5105	LOCAL TRAINING & MEETINGS	154	378	0		
TOTAL JUSTIFICATION:							
3900	5108	EMPLOYER CONTRIBUTIONS	3,225	3,252	3,350	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,456
TOTAL JUSTIFICATION:							3,456
3900	5205	MULTIPLE DAY TRAINING	2,184	981	1,140	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,248
TOTAL JUSTIFICATION:							1,308
3900	5206	CONSULTING SERVICES	33,668	23,645	126,502		
TOTAL JUSTIFICATION:							
3900	5212	EMPLOYEE HEALTH INSURANCE	1,948	2,162	2,250	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,330
TOTAL JUSTIFICATION:							2,330
3900	5218	LEGAL SERVICES	9,297	23,461	3,047	LEGAL EXPENSES	25,000
TOTAL JUSTIFICATION:							25,000
3900	5222	MEMBERSHIP DUES	170	85	510		
TOTAL JUSTIFICATION:							
3900	5223	ENGINEERING & DESIGN SERV	15,260	12,450	0		
TOTAL JUSTIFICATION:							
3900	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3900	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3900	5299	MISC CONTRACTUAL SERVICES	14,021	17,996	30,985	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE	14,410 20,000
TOTAL JUSTIFICATION:							34,410
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
3900	5333	BUSINESS RECRUITMENT	7,752	7,117	9,438	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 6 ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3900	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3900	5502	SANITARY SEWER IMPROVEMNT	0	0	0		
TOTAL JUSTIFICATION:							
3900	5503	WATER IMPROVEMENTS	39,607	0	0		
TOTAL JUSTIFICATION:							
3900	5506	STREETSCAPE IMPROVEMENTS	829,771	304,159	1,712	FACADE PROGRAM DIVERSIONARY CHANNEL BRIDGE & ROADWAY	50,000 1,000,000

**FY 2017 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3900	5506	STREETSCAPE IMPROVEMENTS...	829,771 ...	304,159 ...	1,712 ...	MILWAUKEE AVENUE UPLIGHTING	100,000
TOTAL JUSTIFICATION:							1,150,000
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3900	5508	PAVEMENT IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3900	5609	FISCAL AGENT FEES	5,529	5,441	2,850	FEE FOR 2011 GO REFUNDING BONDS FEE FOR 2012A GO REFUNDING BONDS	400 400
TOTAL JUSTIFICATION:							800
3900	5623	BOND PRINCIPAL	1,340,050	1,434,143	2,925,423	2016 GO REFUNDING BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	1,470,000 282,620 325,000
TOTAL JUSTIFICATION:							2,077,620
3900	5624	BOND INTEREST EXPENSE	1,185,919	1,127,170	1,197,055	2016 GO REFUNDING BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	500,000 68,940 90,125
TOTAL JUSTIFICATION:							659,065
3900	5629	BOND ISSUANCE COSTS	0	0	131,800		
TOTAL JUSTIFICATION:							
3900	5631	PAYMENT - BOND ESCROW	0	0	14,614,583		
TOTAL JUSTIFICATION:							
3900	5750	TIF INCENTIVE PAYMENTS	2,709,561	512,803	0		
TOTAL JUSTIFICATION:							
3900	5838	TRANSFER TO CROSSROAD TIF	0	0	1,000,000		
TOTAL JUSTIFICATION:							
			6,214,086	3,492,035	20,067,870		3,981,495

**FY 2017 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3410	5101	LONGEVITY	0	468	815	LONGEVITY	815
TOTAL JUSTIFICATION:							815
3410	5102	OVERTIME	884	6,178	101		
TOTAL JUSTIFICATION:							
3410	5104	SALARIES	119,452	95,973	150,635	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS	154,325
TOTAL JUSTIFICATION:							154,325
3410	5108	EMPLOYER CONTRIBUTIONS	25,624	18,819	30,129	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL	0 30,718
TOTAL JUSTIFICATION:							30,718
3410	5206	CONSULTING SERVICES	255,086	71,521	16,723	SIDEWALK & CONCRETE PROGRAM NEW SIDEWALK CONSTRUCTION WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS STREETLIGHT REPLACEMENT PROGRAM STREET PATCHING & GRINDING PROGRAM STREET IMPROVEMENT PROGRAM	500 2,500 0 80,000 20,000 0 30,000
TOTAL JUSTIFICATION:							133,000
3410	5212	EMPLOYEE HEALTH INSURANCE	19,303	19,426	28,465	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 30,154
TOTAL JUSTIFICATION:							30,154
3410	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5223	ENGINEERING & DESIGN SERV	119,854	276,368	180,034	STREET IMPROVEMENT PROGRAM DUNDEE RD. LIGHTING	200,000 231,000
TOTAL JUSTIFICATION:							431,000
3410	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5299	MISC CONTRACTUAL SERVICES	114,145	31,920	4,078	STORMWATER MASTER PLAN	0
TOTAL JUSTIFICATION:							0
3410	5504	STORM SEWER IMPROVEMENTS	1,081,382	284,650	200,043		
TOTAL JUSTIFICATION:							
3410	5506	STREETSCAPE IMPROVEMENTS	11,675	135,144	12,071	WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS DUNDEE ROAD LIGHTING WOLF ROAD BRIDGE STREETLIGHT REPLACEMENT PROGRAM	0 255,000 142,760 57,000 0
TOTAL JUSTIFICATION:							454,760
3410	5507	SIDEWALK IMPROVEMENTS	279,352	102,924	47,750	SIDEWALK & CONCRETE PROGRAM NEW PUBLIC SIDEWALK PROGRAM SIDEWALK GRINDING PROGRAM	39,500 284,000 20,000
TOTAL JUSTIFICATION:							343,500
3410	5508	PAVEMENT IMPROVEMENTS	803,516	1,086,473	554,031	STREET IMPROVEMENT PROGRAM WATERMAIN REPLACEMENT PROGRAM	570,000 335,000
TOTAL JUSTIFICATION:							905,000
3410	5512	BRIDGE IMPROVEMENTS	31,900	218,664	9,076		

**FY 2017 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			2,862,173	2,348,527	1,233,950		2,483,272

**FY 2017 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
3420	5206	CONSULTING SERVICES	0	5,880	14,800		
TOTAL JUSTIFICATION:							
3420	5209	ENERGY	5,025	10,675	1,585		
TOTAL JUSTIFICATION:							
3420	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5223	ENGINEERING & DESIGN SERV	4,906	173	16,974	NEIGHBORHOOD IDENTIFICATION SIGNS WEEPING WILLOW BASIN MICRO PARK VALLEY STREAM SEATING AREA AND PATH	3,500 3,000 6,000
TOTAL JUSTIFICATION:							12,500
3420	5299	MISC CONTRACTUAL SERVICES	0	31,392	19,950	PAVEMENT ASSESSMENT FOX POINT MOBILE HOME PARK (CDBG DISASTER RECOVERY PROGRAM GRANT - \$3,000,000)	30,000 3,000,000 0
TOTAL JUSTIFICATION:							3,030,000
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	129,410	0	0	HVAC UNIT REPLACEMENT PROGRAM	40,000
TOTAL JUSTIFICATION:							40,000
3420	5411	SPECIAL EQUIPMENT	0	0	0	TORNADO WARNING SIRENS	20,000
TOTAL JUSTIFICATION:							20,000
3420	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEMENTS	15,723	0	0	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
TOTAL JUSTIFICATION:							0
3420	5506	STREETSCAPE IMPROVEMENTS	239,998	28,538	125,385	PARKWAY TREE PLANTING PROGRAM PAVER BRICK MAINTENANCE ENTRANCE SIGNS NEIGHBORHOOD IDENTIFICATION SIGNS WEEPING WILLOW BASIN MICRO PARK VALLEY STREAM SEATING AREA AND PATH	35,000 0 150,000 50,000 12,000 32,000
TOTAL JUSTIFICATION:							279,000
3420	5508	PAVEMENT IMPROVEMENTS	149,780	74,998	52,261	CRACK SEALING PROGRAM ASPHALT SURFACE TREATMENT PROGRAM PAVEMENT SEALING - MUNICIPAL LOTS	40,000 300,000 130,000
TOTAL JUSTIFICATION:							470,000
3420	5509	BUILDING IMPROVEMENTS	561,053	0	0	FIBER OPTIC INSTALLATION COMMUNITY ROOM COMBINED AREA FIRE TRAINING CLASSROOM BUILDING	150,000 1,670,000 150,000
TOTAL JUSTIFICATION:							1,970,000
3420	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3420	5609	FISCAL AGENT FEES	294	158	158	2011 GO BONDS FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
3420	5623	BOND PRINCIPAL	298,129	305,793	322,389	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	328,107

**FY 2017 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							328,107
3420	5624	BOND INTEREST EXPENSE	90,611	82,590	72,793	2011 GO REFUNDING BOND INTEREST PAYMENT	64,792
TOTAL JUSTIFICATION:							64,792
3420	5629	BOND ISSUANCE COSTS	0	0	0		
TOTAL JUSTIFICATION:							
3420	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
3420	5822	TRANSFER TO 2008 BOND	310,089	294,367	345,318	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	320,101
TOTAL JUSTIFICATION:							320,101
			1,805,017	834,564	971,614		6,534,900

**FY 2017 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
33	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5313	IS MISC EQPT & SUPPLIES	0	86,739	147,838	SECURITY CAMERA SERVER (POLICE) DELL NETWORK SERVERS AND DATA STORAGE AREA NETWORK DEVICES (IT) SECURITY VIDEO SURVEILLANCE SERVERS AND VIDEO CAMERAS (IT) CISCO LINE CARDS (IT)	10,000 0 300,000 0 75,000 90,000
TOTAL JUSTIFICATION:							475,000
33	5315	SMALL TOOLS & EQUIPMENT	12,175	0	10,915	4 DEFIBRILLATORS (FIRE) 1 STRETCHER (FIRE) 1 TRACKLESS SIDEWALK MACHINE (BUILDING SERVICES)	185,000 24,000 150,000
TOTAL JUSTIFICATION:							359,000
33	5401	MOBILE EQUIPMENT	190,738	1,172,354	1,424,007	3 INTERCEPTOR SUVs (POLICE) 1 FORD ESCAPE (POLICE) 1 AMBULANCE (FIRE) 1 STREET SWEEPER (STREETS) 1 FORK LIFT (BUILDING SERVICES) 1 TRUCK (STREETS) 1 PICKUP TRUCK (WATER DIVISION)	84,000 26,000 295,000 175,000 30,000 28,000 28,000
TOTAL JUSTIFICATION:							666,000
33	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5407	OFFICE EQUIPMENT	0	22,657	0		
TOTAL JUSTIFICATION:							
33	5411	SPECIAL EQUIPMENT	3,885	11,088	0		
TOTAL JUSTIFICATION:							
33	5412	IS CAPITAL EQPT/SUPPLIES	20,554	113,347	0	PENTAMATION UPGRADE/HARDWARE (FINANCE)	80,000
TOTAL JUSTIFICATION:							80,000
33	5413	IS CAPITAL SOFTWARE	0	0	0	PENTAMATION UPGRADE/SOFTWARE (FINANCE)	40,000
TOTAL JUSTIFICATION:							40,000
33	5840	TRF TO WATER & SEWER FUND	6,709	10,643	0		
TOTAL JUSTIFICATION:							
33	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
			234,061	1,416,828	1,582,759		1,620,000

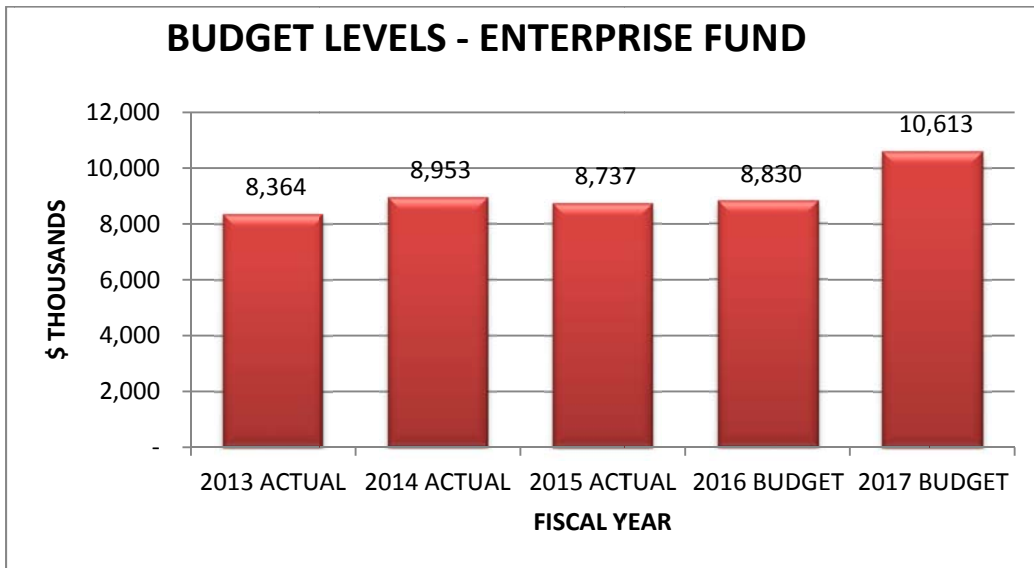
**FY 2017 BUDGET WORKSHEET
STORMWATER IMPROVEMENTS**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4510	5206	CONSULTING SERVICES	0	0	67,079	BUFFALO CREEK REGULATORY FLOODPLAIN RE-MAPPING	20,000
TOTAL JUSTIFICATION:							20,000
4510	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4510	5223	ENGINEERING & DESIGN SERV	0	0	72,433	SOUTH WHEELING ROAD DRAINAGE IMPROVEMENTS	50,000
TOTAL JUSTIFICATION:							50,000
4510	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4510	5420	LAND ACQUISITION	0	0	0	DRAINAGE IMPROVEMENTS - SOUTH WHEELING ROAD	10,000
TOTAL JUSTIFICATION:							10,000
4510	5504	STORM SEWER IMPROVEMENTS	0	0	0	DRAINAGE IMPROVEMENTS - SOUTH WHEELING ROAD	524,500
TOTAL JUSTIFICATION:							524,500
4510	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
4510	5840	TRF TO WATER & SEWER FUND	0	0	0	TRANSFER TO W/S FUND TO COVER STORMWATER OPERATING COSTS (25% OF REVENUE) PER FINANCIAL POLICY	171,500 0
TOTAL JUSTIFICATION:							171,500
			0	0	139,512		776,000

ENTERPRISE FUND

Water Sewer Fund:

Water Operating Program (4100)	\$5,031,745
Sewer Operating Program (4200).....	2,197,901
Water System Improvements (4310)	583,118
Sewer System Improvements (4320)	83,250
Water System R&R Projects (4330).....	2,306,893
Sewer System R&R Projects (4340).....	410,000
TOTAL.....	\$10,612,907



**FY 2017 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4100	5101	LONGEVITY	6,400	6,400	6,601	LONGEVITY	6,200
TOTAL JUSTIFICATION:							6,200
4100	5102	OVERTIME	68,779	36,417	36,506	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. WATERMAIN BREAKS)	0 55,000
TOTAL JUSTIFICATION:							55,000
4100	5103	SEASONAL HELP	17,993	16,295	9,341	SEASONAL HELP	5,000
TOTAL JUSTIFICATION:							5,000
4100	5104	SALARIES	651,296	683,633	684,060	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 702,974
TOTAL JUSTIFICATION:							702,974
4100	5105	LOCAL TRAINING & MEETINGS	1,688	1,411	1,371	MISC SAFETY, SUPERVISORY, AND/OR WATER OP LICENSE TRNG CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,200 90
TOTAL JUSTIFICATION:							1,290
4100	5106	UNIFORM ALLOWANCE	5,133	4,563	3,776	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT TREND ADJUSTMENT	3,600 1,600 200 -315
TOTAL JUSTIFICATION:							5,085
4100	5108	EMPLOYER CONTRIBUTIONS	145,941	143,606	143,640	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 151,946
TOTAL JUSTIFICATION:							151,946
4100	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
4100	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4100	5116	SICK LEAVE ANNL BUY BACK	589	642	658	SICK LEAVE BUY BACK	1,187
TOTAL JUSTIFICATION:							1,187
4100	5205	MULTIPLE DAY TRAINING	1,623	1,933	2,036	IL POTABLE WATER SUPPLY CONFERENCE (SPRINGFIELD) INCL. REGISTRATION, LODGING, PER DIEM & TOLL (2 EMPL)	0 2,000
TOTAL JUSTIFICATION:							2,000
4100	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5207	IS SERV & MAINT AGREEMENT	40,025	65,176	51,345	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION SENSUS LOGIC SOFTWARE WATER CONSERVATION/METER WEB PORTAL	46,500 10,300 10,920
TOTAL JUSTIFICATION:							67,720
4100	5208	DEBRIS DUMP CHARGES	14,938	14,763	6,760	DISPOSAL FOR CONCRETE, ASPHALT, EXCAVATION MTLs	20,000
TOTAL JUSTIFICATION:							20,000
4100	5209	ENERGY	79,783	93,383	84,300	ENERGY CHARGES IN WATER FACILITIES	118,500
TOTAL JUSTIFICATION:							118,500
4100	5212	EMPLOYEE HEALTH INSURANCE	133,448	132,213	120,076	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 134,835

**FY 2017 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							134,835
4100	5213	GEN LIABILITY INSURANCE	92,962	113,132	126,450	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 119,671
TOTAL JUSTIFICATION:							119,671
4100	5214	HYDRANT MAINTENANCE	26,516	25,729	22,952	FIRE HYDRANT REPLACEMENT PARTS & PAINT FIRE HYDRANT SANDBLASTING REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	9,000 16,000 1,000
TOTAL JUSTIFICATION:							26,000
4100	5217	LANDSCAPE MAINTENANCE	8,883	8,488	8,122	CONTRACTUAL MOWING FOR WATER FACILITIES CONTRACTUAL CHEMICAL SPRAYING	10,000 2,000
TOTAL JUSTIFICATION:							12,000
4100	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5219	BANK CHARGES	17,707	23,727	29,392	LOCKBOX PROCESSING FEES (80% OF TOTAL) \$950 X 12 X 80%; EPAY PROCESSING FEE \$1,500/MONTH	0 9,120 18,000
TOTAL JUSTIFICATION:							27,120
4100	5220	MAINT OFF/SPEC EQUIPMENT	859	2,389	2,951	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL CONFINED SPACE EQUIP & TANK GAUGES DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 1,350 702
TOTAL JUSTIFICATION:							2,052
4100	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5222	MEMBERSHIP DUES	2,662	3,101	3,069	AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	165 160 2,984
TOTAL JUSTIFICATION:							3,309
4100	5227	POSTAGE	14,020	15,748	14,708	WATER BILLING MAILING COSTS (80% OF TOTAL) BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .39 X 1.03 X 80%; 1,800 LATE NOTICES X .49 X 1.03 X 80%	0 0 15,492 727
TOTAL JUSTIFICATION:							16,219
4100	5228	PRINTING & BINDING	9,113	9,100	10,040	WATER BILL PRINTING COSTS (80% OF TOTAL) 48,800 BILLS X .22 CENTS X 1.03 X .80 \$150 SET UP CHARGE X 12 MONTHS X .80 WATER BILLING USAGE TICKETS & REPORTS DOOR HANGERS	0 8,847 1,440 750 250
TOTAL JUSTIFICATION:							11,287
4100	5233	RENTAL EQUIPMENT	838	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (E.G. BARRICADES)	0 400
TOTAL JUSTIFICATION:							400
4100	5237	TELEMETRY EQUIP MAINT	5,879	7,874	10,996	MISC REPAIR PARTS (PILOT VALVES, ALTITUDE VALVES, ETC.) SCADA MAINTENANCE/REPAIRS/SERVICE CALLS	4,000 3,500
TOTAL JUSTIFICATION:							7,500
4100	5242	RETIREE HEALTH INSURANCE	10,145	10,323	13,502	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES	14,278
TOTAL JUSTIFICATION:							14,278
4100	5243	PUMPHOUSE MAINTENANCE	17,534	23,544	18,680	MISC REPAIRS FOR PUMP HOUSE EQUIP	13,000

**FY 2017 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4100	5243	PUMPHOUSE MAINTENANCE...	17,534 ...	23,544 ...	18,680 ...	MAINTENANCE OF EMERGENCY GENERATORS MAINT OF TRANSFER SWITCHES & FIRE SUPPRESSION INSPECT TANK, LINE SENSOR TESTING AT NORTH, SOUTH & WELL #7	3,000 750 750
TOTAL JUSTIFICATION:							17,500
4100	5248	FINGER PRINTING FEES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5299	MISC CONTRACTUAL SERVICES	34,756	61,689	64,494	CONTRACTUAL LOCATING SERVICES (USIC) CONTRACTUAL RESTORATION FOR UTILITY EXCAVATIONS WATER AUDIT WISCONSIN RR CROSSING LEASE & WATER PIPELINE RENTAL FEE	50,000 5,000 1,300 125
TOTAL JUSTIFICATION:							56,425
4100	5301	AUTO PETROL PRODUCTS	33,929	23,038	11,440	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS PROPANE, KEROSENE, AND NATURAL GAS FOR HEATING PUMP FACILITIES, PORTABLE HEATERS FOR WATER REPAIRS	0 0 0 21,000
TOTAL JUSTIFICATION:							21,000
4100	5302	BOOKS & SUBSCRIPTIONS	97	1,100	0		
TOTAL JUSTIFICATION:							
4100	5303	CHEMICALS	2,857	5,024	2,412	CHEMICALS FOR POTABLE WATER TREATMENT	3,500
TOTAL JUSTIFICATION:							3,500
4100	5308	WATER SAMPLES	15,878	12,145	9,835	REQUIRED IEPA SAMPLING & ANALYSIS OF POTABLE WATER MISC TESTING TO RESOLVE CONSUMER CONCERNS CREEK SAMPLING	8,173 1,000 1,000
TOTAL JUSTIFICATION:							10,173
4100	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5310	VEHICLE MAINTENANCE	20,282	22,076	15,343	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 22,000
TOTAL JUSTIFICATION:							22,000
4100	5311	BLDG/GROUNDS MAINTENANCE	14,083	9,716	8,984	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS (E.G. ROOF REPAIRS, LIGHTS, PAINT, SEALERS) FLOWERS & LANDSCAPE MATERIALS SURFACE SEALING OF ASPHALT DRIVEWAYS AT PUMP HOUSE FACILITIES & PRESSURE MONITORING STATIONS	0 8,000 3,000 0 4,000
TOTAL JUSTIFICATION:							15,000
4100	5313	IS MISC EQPT & SUPPLIES	353	4,021	3,894		
TOTAL JUSTIFICATION:							
4100	5315	SMALL TOOLS & EQUIPMENT	5,408	7,335	7,737	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	6,000
TOTAL JUSTIFICATION:							6,000
4100	5317	MISC OPERATING SUPPLIES	0	324	283	MISC SUPPLIES (E.G. BATTERIES)	200
TOTAL JUSTIFICATION:							200
4100	5318	OFFICE SUPPLIES	0	168	0		
TOTAL JUSTIFICATION:							
4100	5319	PROTECTIVE CLOTHING/SUPL	2,954	2,656	3,486	SAFETY GEAR & SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000

**FY 2017 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4100	5341	METERS	1,994	44,266	50,070	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS ANNUAL REPLACEMENT OF TURBINE CHAMBERS & RECALIBRATION OF METERS AT RECEIVING STATIONS MISC MATERIALS, SUPPLIES & PARTS FOR METER REPAIR	10,000 0 14,000 1,500
TOTAL JUSTIFICATION:							25,500
4100	5344	WATER MAIN MAINTENANCE	92,763	27,210	31,948	REPAIR PARTS (EG. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES)	0 65,000
TOTAL JUSTIFICATION:							65,000
4100	5345	WATER STORAGE MAINT	22,233	21,472	26,363	ANNUAL INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES & MISCELLANEOUS REPAIRS/MAINT WATER SYSTEM VULNERABILITY ASSESSMENT COMPLIANCE EXTERIOR ELEVATED STANDPIPE CLEANING	0 12,500 2,500 2,500
TOTAL JUSTIFICATION:							17,500
4100	5406	MISCELLANEOUS EQUIPMENT	0	11,000	0		
TOTAL JUSTIFICATION:							
4100	5411	SPECIAL EQUIPMENT	0	0	11,499	HOOK LIFT DUMP BODY - EXPANDED LEVEL REQUEST APPROVED BY VB	0 4,084
TOTAL JUSTIFICATION:							4,084
4100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
4100	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4100	5624	BOND INTEREST EXPENSE	(488)	(506)	(530)		
TOTAL JUSTIFICATION:							
4100	5703	GENERAL FUND REIMBRSMNT	951,517	989,990	1,000,698	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 1,032,245
TOTAL JUSTIFICATION:							1,032,245
4100	5705	NWWC WATER CHARGE	1,692,088	1,697,197	1,697,820	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,750,000
TOTAL JUSTIFICATION:							1,750,000
4100	5706	TRANSFER TO DEBT SERVICE	268,922	291,450	315,182	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 338,392
TOTAL JUSTIFICATION:							338,392
4100	5707	TRANSFER TO CERF	0	0	98,280	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 132,653
TOTAL JUSTIFICATION:							132,653
4100	5710	DEPRECIATION EXPENSE	857,984	902,224	0		
TOTAL JUSTIFICATION:							
4100	5713	OPEB EXPENSE	(3,825)	(110,372)	4,092		
TOTAL JUSTIFICATION:							
			5,388,537	5,466,810	4,774,662		5,031,745

**FY 2017 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4200	5101	LONGEVITY	6,400	6,400	6,601	LONGEVITY	6,200
TOTAL JUSTIFICATION:							6,200
4200	5102	OVERTIME	13,250	9,495	8,735	COMPENSATION FOR CALL- BACKS OR CALL-INS (E.G. FLOOD RESPONSE, SEWER PLUGS)	0 20,000
TOTAL JUSTIFICATION:							20,000
4200	5103	SEASONAL HELP	17,430	16,445	4,788	SEASONAL HELP	5,000
TOTAL JUSTIFICATION:							5,000
4200	5104	SALARIES	645,190	682,562	684,057	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 702,974
TOTAL JUSTIFICATION:							702,974
4200	5105	LOCAL TRAINING & MEETINGS	1,234	1,610	3,302	MISC SAFETY AND/OR SUPERVISORY TRAINING PIPELINE ASSESSMENT CERTIFICATION (NASSCO) CDL REIMBURSEMENT PER CDL (AMT ALLOCATED AMONG 2 DIV.)	1,500 2,000 90
TOTAL JUSTIFICATION:							3,590
4200	5106	UNIFORM ALLOWANCE	3,917	3,719	3,582	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT TREND ADJUSTMENT	3,600 1,600 120 -1,355
TOTAL JUSTIFICATION:							3,965
4200	5108	EMPLOYER CONTRIBUTIONS	140,959	143,838	145,552	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 145,068
TOTAL JUSTIFICATION:							145,068
4200	5111	UNEMPLOYMENT COMPENSATION	0	3,822	5,550		
TOTAL JUSTIFICATION:							
4200	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4200	5116	SICK LEAVE ANNL BUY BACK	589	642	658	SICK LEAVE BUY BACK	1,187
TOTAL JUSTIFICATION:							1,187
4200	5205	MULTIPLE DAY TRAINING	13	741	653	WATER & WASTEWATER EQUIP & TREATMENT & TRANSPORT SHOW (IN) INCL. REGISTRATION, LODGING, PER DIEM & TOLLS	0 1,075
TOTAL JUSTIFICATION:							1,075
4200	5206	CONSULTING SERVICES	0	0	0	STORM SEWER NPDES PHASE II COMPLIANCE	4,000
TOTAL JUSTIFICATION:							4,000
4200	5207	IS SERV & MAINT AGREEMENT	40,025	44,037	37,048	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION	46,500
TOTAL JUSTIFICATION:							46,500
4200	5208	DEBRIS DUMP CHARGES	7,738	1,811	5,848	DISPOSAL FROM CLEANING/REPAIRING SANITARY & STORM SEWER SYSTEMS, WATERWAY OR FLOOD DEBRIS	0 10,000
TOTAL JUSTIFICATION:							10,000
4200	5209	ENERGY	17,904	19,024	18,941	ENERGY CHARGES FOR SANITARY LIFT AND STORM WATER PUMPING STATIONS	0 24,900
TOTAL JUSTIFICATION:							24,900
4200	5212	EMPLOYEE HEALTH INSURANCE	133,445	132,210	120,075	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 134,835
TOTAL JUSTIFICATION:							134,835

**FY 2017 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4200	5213	GEN LIABILITY INSURANCE	49,580	60,337	67,440	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 63,825
TOTAL JUSTIFICATION:							63,825
4200	5217	LANDSCAPE MAINTENANCE	42,978	45,119	52,329	BUFFALO CREEK STREAMBANK MAINTENANCE DIVERSION CHANNEL MAINTENANCE (E.G. PRESCRIBED BURN) CONTRACTUAL MOWING OF CHANNEL AREAS CONTRACTUAL MOWING OF AVALON SIENNA	13,275 16,725 10,000 10,000
TOTAL JUSTIFICATION:							50,000
4200	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4200	5219	BANK CHARGES	1,613	1,942	2,064	LOCKBOX PROCESSING FEES (20% OF TOTAL) \$950 X 12 X 20%	0 2,280
TOTAL JUSTIFICATION:							2,280
4200	5220	MAINT OFF/SPEC EQUIPMENT	1,592	4,165	4,638	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL LOCATOR EQUIP, GAS DETECTOR & SEWER CAMERA DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 2,000 702
TOTAL JUSTIFICATION:							2,702
4200	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5222	MEMBERSHIP DUES	2,343	2,789	3,284	ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	2,984
TOTAL JUSTIFICATION:							2,984
4200	5227	POSTAGE	2,967	3,346	3,125	MAILING COST ASSOCIATED WITH SEWER BILLING INCLUDING LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL REQUIREMENTS. SEWER FUNDS SHARE IS 17% BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .39 X 17% 1,800 LATE NOTICES X .49 X 17%	0 0 0 3,116 150
TOTAL JUSTIFICATION:							3,266
4200	5228	PRINTING & BINDING	1,872	1,725	1,884	WATER BILL PRINTING COSTS (17% OF TOTAL) 48,800 X .22 CENTS X 1.03 X 17% SET-UP CHARGES \$150 X 12 = \$1,800 X 1.03 X 17%	0 1,880 306
TOTAL JUSTIFICATION:							2,186
4200	5233	RENTAL EQUIPMENT	0	0	0	EQUIP RENTAL AS PART OF NPDES PREVENTATIVE MAINT	9,000
TOTAL JUSTIFICATION:							9,000
4200	5234	TREE MAINT SERVICE	30,000	30,000	30,000	CONTRACTUAL TREE TRIMMING/BRUSH REMOVAL ALONG BUFFALO CREEK/WHEELING DRAINAGE DITCH, CAMP McDONALD, & WHEELING DIVERSION CHANNEL	0 0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5237	TELEMETRY EQUIP MAINT	7,654	6,868	6,604	TECHNICAL/ELECTRICAL ASSISTANCE FOR MAINT OF PUMPING CONTROLS & RELATED EQUIPMENT ANNUAL OMNI SERVICE FEE	0 2,764 3,588
TOTAL JUSTIFICATION:							6,352
4200	5242	RETIREE HEALTH INSURANCE	10,843	10,674	13,475	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	14,150
TOTAL JUSTIFICATION:							14,150
4200	5299	MISC CONTRACTUAL SERVICES	34,498	67,203	63,830	CONTRACTUAL LOCATING SERVICES (USIC) CONTRACTUAL RESTORATION FOR UTILITY EXCAVATIONS BIOHAZARD WASTE COLLECTION (2X/YR)	50,000 5,000 325

**FY 2017 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
TOTAL JUSTIFICATION:							55,325
4200	5301	AUTO PETROL PRODUCTS	19,018	13,297	8,758	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL INCL STANDBY GENERATORS	0 16,000
TOTAL JUSTIFICATION:							16,000
4200	5302	BOOKS & SUBSCRIPTIONS	900	0	950		
TOTAL JUSTIFICATION:							
4200	5303	CHEMICALS	3,484	4,426	8,220	DEGREASING CHEMICALS FOR LIFT STATIONS & SEWER LINES MISC CHEMICALS (E.G. TRACE DYE, SEWER ODORS)	5,500 1,500
TOTAL JUSTIFICATION:							7,000
4200	5310	VEHICLE MAINTENANCE	23,706	23,363	26,001	REPAIRS/MAINTENANCE TO VEHICLES & EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE	0 28,000
TOTAL JUSTIFICATION:							28,000
4200	5311	BLDG/GROUNDS MAINTENANCE	267	558	179	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	750
TOTAL JUSTIFICATION:							750
4200	5315	SMALL TOOLS & EQUIPMENT	6,314	6,365	3,487	REPLACEMENT/REPAIRS OF WORN TOOLS & EQUIPMENT	6,000
TOTAL JUSTIFICATION:							6,000
4200	5317	MISC OPERATING SUPPLIES	245	1,323	555	MISC SUPPLIES (GATORADE, BATTERIES)	200
TOTAL JUSTIFICATION:							200
4200	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
4200	5319	PROTECTIVE CLOTHING/SUPL	3,543	2,743	3,574	SAFETY GEAR & SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4200	5340	LIFT STATIONS	40,034	11,853	29,107	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5342	SEWER LINE MAINTENANCE	73,439	56,332	100,148	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (E.G. PIPE, COUPLINGS) STONE FOR TRENCH BACKFILL STORM & SANITARY SEWER SYSTEMS MAINTENANCE & REPAIR	0 40,000 10,000 15,000
TOTAL JUSTIFICATION:							65,000
4200	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5411	SPECIAL EQUIPMENT	0	9,753	11,899	HOOK LIFT DUMP BODY - EXPANDED LEVEL REQUEST APPROVED BY VB	0 4,084
TOTAL JUSTIFICATION:							4,084
4200	5703	GENERAL FUND REIMBRMNT	237,879	247,498	250,174	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 258,061
TOTAL JUSTIFICATION:							258,061
4200	5706	TRANSFER TO DEBT SERVICE	268,922	291,450	315,182	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 338,392
TOTAL JUSTIFICATION:							338,392

**FY 2017 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4200	5707	TRANSFER TO CERF	0	0	63,902	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 90,050
TOTAL JUSTIFICATION:							90,050
4200	5710	DEPRECIATION EXPENSE	353,364	374,514	0		
TOTAL JUSTIFICATION:							
			2,245,148	2,343,998	2,116,200		2,197,901

**FY 2017 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4310	5206	CONSULTING SERVICES	5,378	0	0	EMERGENCY INTERCONNECT	45,000
TOTAL JUSTIFICATION:							45,000
4310	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4310	5299	MISC CONTRACTUAL SERVICES	18,710	1,500	500		
TOTAL JUSTIFICATION:							
4310	5503	WATER IMPROVEMENTS	0	0	2,980	GENERATORS AT WELL HOUSES LAKE COOK WATERMAIN DRAINAGE IMPROVEMENTS - SOUTH WHEELING ROAD	275,000 140,000 17,250
TOTAL JUSTIFICATION:							432,250
4310	5609	FISCAL AGENT FEES	802	633	633	FISCAL AGENT FEES - 2011 GO REFUNDING BONDS FISCAL AGENT FEE - 2012B WATER METER BONDS	400 400
TOTAL JUSTIFICATION:							800
4310	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4310	5624	BOND INTEREST EXPENSE	129,294	121,465	113,153	2011 GO REFUNDING BONDS - INTEREST EXPENSE 2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	9,368 95,700
TOTAL JUSTIFICATION:							105,068
4310	5629	BOND ISSUANCE COSTS	0	0	0		
TOTAL JUSTIFICATION:							
			154,184	123,599	117,267		583,118

**FY 2017 BUDGET WORKSHEET
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4320	5206	CONSULTING SERVICES	0	8,902	50,800	FORCE MAIN REPAIR SANITARY SEWER RELOCATION	0 0
TOTAL JUSTIFICATION:							0
4320	5502	SANITARY SEWER IMPROVEMNT	169,416	91,218	1,053,126	SANITARY SEWER RELOCATION FORCE MAIN REPAIR SSES INVESTIGATION DRAINAGE IMPROVEMENTS - SOUTH WHEELING ROAD	0 0 75,000 8,250
TOTAL JUSTIFICATION:							83,250
4320	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			169,416	100,121	1,103,926		83,250

**FY 2017 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT**

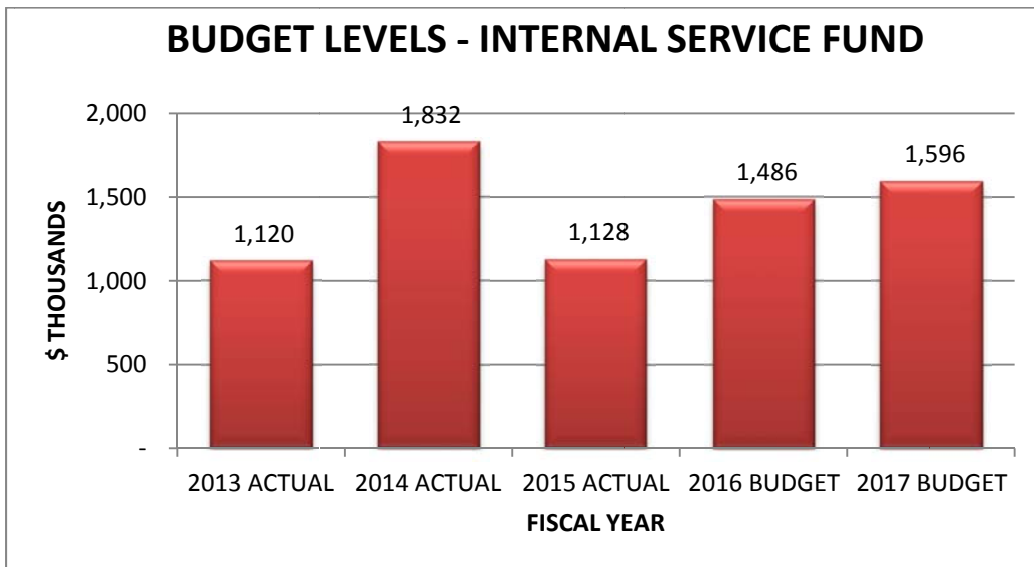
DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4330	5101	LONGEVITY	0	182	370	LONGEVITY	370
TOTAL JUSTIFICATION:							370
4330	5102	OVERTIME	0	2,403	29		
TOTAL JUSTIFICATION:							
4330	5104	SALARIES	47,379	29,965	47,821	W/S FUND SHARE OF ENGINEERING SALARIES	43,527
TOTAL JUSTIFICATION:							43,527
4330	5108	EMPLOYER CONTRIBUTIONS	9,040	7,318	8,545	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0 8,713
TOTAL JUSTIFICATION:							8,713
4330	5206	CONSULTING SERVICES	200,309	57,606	80,710	WATER MAIN REPLACEMENT PROGRAM ELEVATED TANK RE-COATING AND REPAIR PROGRAM	60,000 0
TOTAL JUSTIFICATION:							60,000
4330	5212	EMPLOYEE HEALTH INSURANCE	7,507	7,554	8,887	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 9,283
TOTAL JUSTIFICATION:							9,283
4330	5503	WATER IMPROVEMENTS	472,645	317,235	0	ELEVATED TANK RECOATING AND REPAIR WATER MAIN REPLACEMENT PROGRAM	0 2,185,000
TOTAL JUSTIFICATION:							2,185,000
			736,878	422,263	146,362		2,306,893

**FY 2017 BUDGET WORKSHEET
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	258,387	275,188	236,737	SANITARY SEWER RELINING PROGRAM PUMP REPLACEMENT PROGRAM MANHOLE LINING & REHABILITATION WATERMAIN REPLACEMENT PROGRAM SEWER ROOT CONTROL PROGRAM	0 15,000 220,000 100,000 75,000
TOTAL JUSTIFICATION:							410,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			258,387	275,188	236,737		410,000

INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,595,547

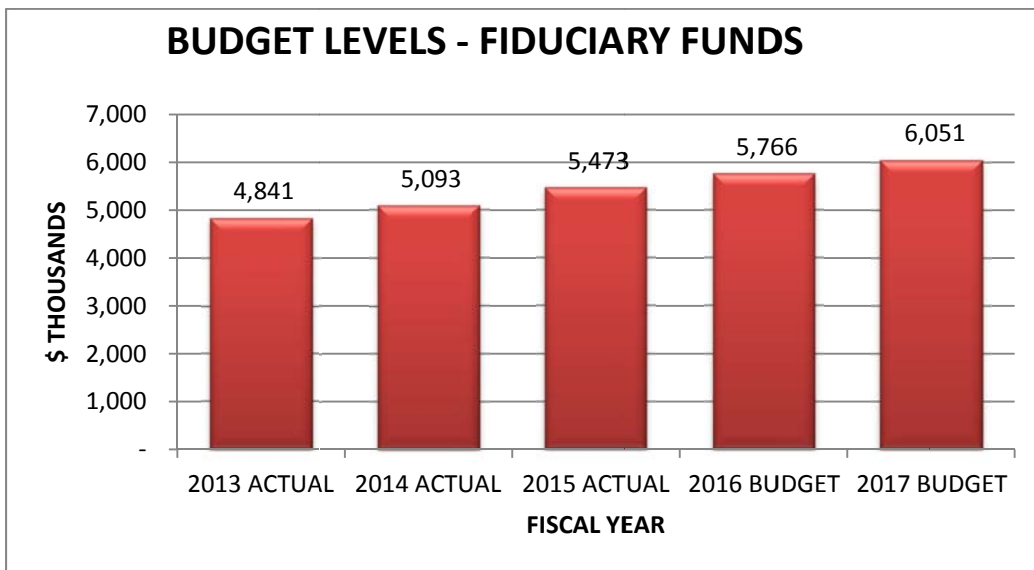


**FY 2017 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
51	5125	SAFETY PROGRAM	0	0	0		
TOTAL JUSTIFICATION:							
51	5206	CONSULTING SERVICES	54,000	54,370	35,500	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	20,000 37,000
TOTAL JUSTIFICATION:							57,000
51	5213	GEN LIABILITY INSURANCE	317,222	372,521	441,082	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	388,740 0
TOTAL JUSTIFICATION:							388,740
51	5271	INSURANCE CLAIMS ADMIN	85,448	87,316	95,630	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	99,807
TOTAL JUSTIFICATION:							99,807
51	5272	INSURANCE CLAIMS	1,375,090	613,628	518,767	ANTICIPATED LOSSES FOR FY 2017	1,050,000
TOTAL JUSTIFICATION:							1,050,000
			1,831,761	1,127,835	1,090,978		1,595,547

FIDUCIARY FUNDS

Police Pension Fund.....	\$2,971,743
Fire Pension Fund	3,079,288
TOTAL.....	\$6,051,031



POLICE PENSION FUND

The Police Pension Fund was created in 1954, pursuant to State statutes, and provides retirement and disability benefits for all sworn police officers. Funding is obtained through defined employee contributions (currently 9.91% of base wages), investment earnings, and contributions from the Village.

Members of the Police Pension Fund hired before January 1, 2011, are entitled to a normal retirement pension on or after age 50 and completion of 20 years of creditable service. At that time, they receive a monthly benefit equal to 50% of either the annual salary for the rank held for one (1) year prior to retirement or the salary attached to the rank held on the last day of service, whichever is greater. In addition members receive 2.5% of such salary for each year of service in excess of 20 to a maximum of ten (10). The maximum pension a police officer can receive is 75% of salary.

Members of the Police Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Police officers receive a pension equal to 2.5% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the “average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period.” Police officers can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a police officer can receive is 75% of final average salary.

If the officer is disabled in the line of duty, he or she is entitled to a life annuity equal to the greater of 1) 65% of salary for the rank at the date of suspension of duty or retirement, or 2) the benefit he or she could have received if retiring on a service pension. If the member is disabled but not while on duty, he or she receives a life annuity of 50% of salary for the rank at the date of suspension of duty or retirement.

Additional benefits are provided for spouses and dependent children in certain circumstances.

During the 2016 Fiscal Year, the Village hired Todd Schroeder, a certified actuary with the firm Lauterbach and Amen, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's police officers. The results of the analysis are:

	As of 12/31/2015	As of 12/31/2016
Accrued Liability	\$64,958,743	\$67,857,263
Less Current Assets	\$44,401,962	\$47,345,669
	=====	=====
Unfunded Accrued Liability (Surplus)	\$20,556,781	\$20,511,594
Percent Funded	68.4%	69.8%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,768,316 for the 2016 tax year which was \$165 less than the 2015 levy.

**FY 2017 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
61	5203	AUDIT	7,578	8,000	8,000	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
TOTAL JUSTIFICATION:							8,000
61	5205	MULTIPLE DAY TRAINING	2,111	2,505	1,340		
TOTAL JUSTIFICATION:							
61	5206	CONSULTING SERVICES	96,277	94,000	94,427	CONSULTING SERVICES INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	8,000 100,000 14,000
TOTAL JUSTIFICATION:							122,000
61	5213	GEN LIABILITY INSURANCE	3,296	4,944	4,944	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,200
TOTAL JUSTIFICATION:							5,200
61	5218	LEGAL SERVICES	13,137	4,649	3,819	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES	2,000 2,000
TOTAL JUSTIFICATION:							4,000
61	5219	BANK CHARGES	0	0	0		
TOTAL JUSTIFICATION:							
61	5222	MEMBERSHIP DUES	1,075	775	795	PPFA ANNUAL MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
61	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
61	5241	ACCOUNTING / BOOKKEEPING	0	23,205	15,040		
TOTAL JUSTIFICATION:							
61	5246	MEDICAL EXAMS	0	0	0		
TOTAL JUSTIFICATION:							
61	5313	IS MISC EQPT & SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
61	5318	OFFICE SUPPLIES	774	0	0	OFFICE SUPPLIES	250
TOTAL JUSTIFICATION:							250
61	5702	REFUND PENSION CONTRIBUTI	0	36,372	0		
TOTAL JUSTIFICATION:							
61	5704	RETIREMENT PENSION	1,821,439	2,107,290	2,348,818	PENSION BENEFIT FOR RETIRED POLICE OFFICERS PENSION FOR UNANTICIPATED RETIREES	2,470,940 60,000
TOTAL JUSTIFICATION:							2,530,940
61	5714	NON-DUTY DISABILITY PENSN	61,124	62,363	63,602	NON-DUTY RELATED RETIREMENT BENEFIT	65,510
TOTAL JUSTIFICATION:							65,510
61	5716	DUTY DISABILITY PENSION	77,289	78,048	78,806	PENSION BENEFIT FOR POLICE OFFICERS	80,110
TOTAL JUSTIFICATION:							80,110
61	5718	SURVIVING SPOUSE PENSION	244,212	225,198	173,751	SURVIVING SPOUSE BENEFIT FOR SPOUSES	154,183
TOTAL JUSTIFICATION:							154,183
			2,328,314	2,647,349	2,793,342		2,971,743

FIREFIGHTERS' PENSION FUND

The Fire Pension Fund was created in 1971, pursuant to State statutes, and provides retirement and disability benefits for all firefighter/paramedics. Funding is obtained through defined employee contributions (currently 9.455% of base wages), investment earnings, and contributions from the Village.

Members of the Firefighters' Pension Fund hired prior to January 1, 2011, are entitled to a normal pension on or after age 50 and completion of 20 years of creditable service. They receive 50% of the annual salary for the rank held at the time of retirement plus 2.5% of such salary for each year of service in excess of 20 to a maximum of 10. The maximum pension a firefighter can receive is 75% of salary. Firefighters disabled in the line of duty receive a life annuity equal to the greater of 1) 65% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases.

Members of the Firefighters' Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Firefighters receive a pension equal to 2.5% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the "average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period." Firefighters can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a firefighter can receive is 75% of final average salary.

A non-duty disability pension provides a life annuity of 50% of salary for rank at the date of suspension of duty or retirement if they have at least 7 years of creditable service.

An occupational disease disability pension pays an annuity equal to the greater of 1) 65% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases if the firefighter has at least 5 years of creditable service and is disabled by reason of heart disease, cancer, stroke, tuberculosis or any disease of the lungs or respiratory tract resulting from service as a firefighter. The pension laws also provide benefits for spouses and dependant children in certain circumstances.

During the 2016 Fiscal Year, the Village hired Todd Schroeder, a certified actuary with the firm Lauterbach and Amen, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's firefighters. The results of the analysis are:

	As of 12/31/2015	As of 12/31/2016
Accrued Liability	\$55,604,249	\$60,475,872
Less Current Assets	\$32,595,008 =====	\$34,793,291 =====
Unfunded Accrued Liability (Surplus)	\$23,009,241	\$25,682,581
Percent Funded	58.6%	57.5%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$2,293,581 for the 2016 tax year, which was \$357,201 (18.45%) higher than the 2015 levy. The increase in the tax levy is primarily due to demographic changes and changes in actuarial assumptions.

**FY 2017 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2014 ACTUAL	2015 ACTUAL	2016 YTD ACTUAL	BUDGET JUSTIFICATION	2017 APPROVED
62	5203	AUDIT	5,697	6,264	6,658	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	7,000
TOTAL JUSTIFICATION:							7,000
62	5205	MULTIPLE DAY TRAINING	1,688	1,890	2,350	EDUCATIONAL SEMINARS AND TRAVEL	3,000
TOTAL JUSTIFICATION:							3,000
62	5206	CONSULTING SERVICES	59,281	50,377	51,624	INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	60,000 14,000
TOTAL JUSTIFICATION:							74,000
62	5213	GEN LIABILITY INSURANCE	4,712	5,712	5,712	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	6,000
TOTAL JUSTIFICATION:							6,000
62	5218	LEGAL SERVICES	350	517	1,182	LEGAL SERVICES	2,500
TOTAL JUSTIFICATION:							2,500
62	5219	BANK CHARGES	0	0	10	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
TOTAL JUSTIFICATION:							0
62	5222	MEMBERSHIP DUES	775	450	795	MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
62	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
62	5227	POSTAGE	0	0	0		
TOTAL JUSTIFICATION:							
62	5240	TRAVEL & TRANSPORTATION	0	0	0		
TOTAL JUSTIFICATION:							
62	5241	ACCOUNTING / BOOKKEEPING	0	13,850	14,770		
TOTAL JUSTIFICATION:							
62	5246	MEDICAL EXAMS	0	0	545	MEDICAL EXAMINATIONS	1,000
TOTAL JUSTIFICATION:							1,000
62	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBUTI	0	0	0		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	2,103,453	2,177,290	2,228,755	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	2,282,246 60,000
TOTAL JUSTIFICATION:							2,342,246
62	5714	NON-DUTY DISABILITY PENSN	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	417,632	418,955	439,609	DUTY-DISABILITY PENSION FOR FIREFIGHTERS	452,824
TOTAL JUSTIFICATION:							452,824
62	5718	SURVIVING SPOUSE PENSION	171,465	150,154	181,832	SURVIVING SPOUSE BENEFIT FOR PARTICIPANTS	189,168
TOTAL JUSTIFICATION:							189,168
			2,765,054	2,825,458	2,933,842		3,079,288

CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2017 through 2021.

The CIP represents the Village's commitment to maintain and improve its infrastructure assets in order to provide all residents and businesses of the community with high quality public service. The CIP is a multi-year planning instrument the Village prepares in order to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to residents and businesses. Projects may include construction or reconstruction of streets, construction of new buildings or the renovation of existing buildings, land acquisition, utility improvements, and major equipment purchases. The projects described in the first year of the CIP are incorporated in the Village's annual operating budget and the remaining projects are updated each year as necessary and appropriate.

The pages that follow include a brief summary of each project by fund, anticipated cost of the project and the year those expenditures are anticipated to be incurred. Finally, we have included a description of the major capital projects included in the CIP and their impact on the Village's operating costs. Please refer to the Village's separate CIP document for a more comprehensive description of each of the projects and the source of funding.

Village of Wheeling
Capital Improvement Plan
 2017 thru 2021

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2017	2018	2019	2020	2021	Total
Capital Infrastructure (3410)								
Sidewalk & Concrete Program	CP-10	1	40,000	40,000	40,000	40,000	40,000	200,000
New Public Sidewalk Construction Program	CP-15	1	286,500	156,500	156,500	156,500	156,500	912,500
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1		237,000	553,000			790,000
Streetlight Replacement Program	CP-41	1	20,000	148,000	156,500	139,500	139,500	603,500
Dundee Road Lighting*	CP-65	1	373,760					373,760
Wolf Road Bridge Repair	CP-66	1	57,000					57,000
Sidewalk Grinding Program	CP-70	1	20,000	20,000	20,000	20,000	20,000	100,000
Lake Cook Road Improvements*	CP-71	1	335,000	250,000				585,000
Street Improvement Program*	MFT-01	1	800,000	1,300,000	1,400,000	1,400,000	1,300,000	6,200,000
Engineering Salaries and Benefits*	Salaries	1	216,012	216,012	216,012	216,012	216,012	1,080,060
Watermain Replacement Program*	WRR-01	1	335,000		155,000		315,000	805,000
Capital Infrastructure (3410) Total			2,483,272	2,367,512	2,697,012	1,972,012	2,187,012	11,706,820
Capital Non-Infrastructure (3420)								
Bonds*	Bonds	1	713,400	713,400	713,400	713,400	713,400	3,567,000
HVAC Unit Replacement Program	CP(N)-07	1	40,000	40,000	40,000	40,000	0	160,000
Parkway Tree Planting Program	CP(N)-11	1	35,000	35,000	45,000	50,000	50,000	215,000
Entrance Signs	CP(N)-28	1	150,000					150,000
Roof Replacement-Police Resource Center	CP(N)-50	5		45,000				45,000
Hot-Mix Asphalt Pavement Sealing - Municipal Lots	CP(N)-55	1	130,000				135,000	265,000
Crack Sealing Program	CP(N)-57	1	40,000	40,000	40,000	40,000	40,000	200,000
Paver Brick Maintenance	CP(N)-58	1		25,000		25,000		50,000
Pavement Assessment	CP(N)-61	1	30,000	30,000	30,000	30,000	30,000	150,000
Fiber Optic Cable Installation	CP(N)-62	1	150,000					150,000
Tornado Warning Sirens	CP(N)-71	1	20,000					20,000
Asphalt Surface Treatment Program	CP(N)-72	1	300,000	150,000	150,000	150,000	150,000	900,000
Fox Point Mobile Home Park	CP(N)-73	1	3,000,000					3,000,000
Combined Area Fire Training Classroom Building	CP(N)-74	2	150,000					150,000
Neighborhood Identification Signs	CP(N)-75	1	53,500	53,500				107,000
Weeping Willow Basin Micro Park	CP(N)-76	1	15,000					15,000
Valley Stream Drive Seating Area and Path	CP(N)-77	1	38,000					38,000
Community Room	CP(N)-78	1	1,670,000					1,670,000
Capital Non-Infrastructure (3420) Total			6,534,900	1,131,900	1,018,400	1,048,400	1,118,400	10,852,000
Grant (Reimbursement)								
Fox Point Mobile Home Park	CP(N)-73	1	-3,000,000					-3,000,000
Grant (Reimbursement) Total			-3,000,000					-3,000,000
Motor Fuel Tax (MFT) (11)								
Street Improvement Program*	MFT-01	1	900,000	900,000	900,000	900,000	900,000	4,500,000

* Multiple Funding Sources

Source	Project #	Priority	2017	2018	2019	2020	2021	Total
MFT General Maintenance	MFT-02	1	214,700	300,750	300,750	300,750	300,750	1,417,700
Motor Fuel Tax (MFT) (11) Total			1,114,700	1,200,750	1,200,750	1,200,750	1,200,750	5,917,700
Sewer Capital Fund (4320)								
Drainage Improvements - North Wheeling Road*	STS-03	1				27,500		27,500
Drainage Improvements - South Wheeling Road*	STS-04	1	8,250					8,250
SSSES Investigation	SWR-16	1	75,000	75,000	75,000	75,000	75,000	375,000
Sewer Capital Fund (4320) Total			83,250	75,000	75,000	102,500	75,000	410,750
Sewer Systems R & R Fund (4340)								
Sanitary Sewer Lining Program	SRR-01	1		160,000		230,000		390,000
Pump Replacement Program	SRR-06	1	15,000	15,000	15,000	15,000	15,000	75,000
Manhole Lining & Rehabilitation	SRR-14	1	220,000		220,000		220,000	660,000
Sewer Root Control Program	SRR-17	1	75,000	75,000	75,000			225,000
Watermain Replacement Program*	WRR-01	1	100,000		100,000		100,000	300,000
Sewer Systems R & R Fund (4340) Total			410,000	250,000	410,000	245,000	335,000	1,650,000
Storm Sewer Fund (4510)								
Stormwater Operating Cost Fund Transfer	FundTransfer	1	171,500	192,938	212,231	233,454	256,800	1,066,923
Drainage Improvements - East Dunhurst	STS-01	1					630,000	630,000
Drainage Improvements - North Wheeling Road*	STS-03	1			104,250	867,154		971,404
Drainage Improvements - South Wheeling Road*	STS-04	1	584,500					584,500
Buffalo Creek Regulatory Floodplain Re-Mapping	STS-09	1	20,000					20,000
Storm Sewer Fund (4510) Total			776,000	192,938	316,481	1,100,608	886,800	3,272,827
TIF, Crossroads (3100)								
Dundee Road Lighting*	CP-65	1	46,200					46,200
Facade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000			150,000
TIF, Crossroads (3100) Total			96,200	50,000	50,000			196,200
TIF, North (3900)								
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1		48,000	112,000			160,000
Facade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Diversionary Channel Bridge and Roadway	TIF(39)-17	1	1,000,000					1,000,000
Milwaukee Avenue Uplighting	TIF(39)-18	1	100,000					100,000
TIF, North (3900) Total			1,150,000	98,000	162,000	50,000	50,000	1,510,000
TIF, Southeast II (3600)								
Facade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Water and Sewer Improvement at Industrial Lane	TIF(36)-04	1	50,000	522,000				572,000
TIF, Southeast II (3600) Total			100,000	572,000	50,000	50,000	50,000	822,000
TIF, Town Center II (3500)								
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1		15,000	35,000			50,000
Dundee Road Lighting*	CP-65	1	194,040					194,040

* Multiple Funding Sources

Source	Project #	Priority	2017	2018	2019	2020	2021	Total
Basin at St. Joseph the Worker Church	TIF(35)-10	1	50,000	800,000				850,000
Northgate Parkway / Dundee Road Signal Upgrade	TIF(35)-11	1	30,000	175,000				205,000
Dundee Rd and Northgate Pkwy Int. Study	TIF(35)-12	1	50,000					50,000
Façade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Town Center Development Storm Sewer Project	TIF(35)-19	1	700,000					700,000
TIF, Town Center II (3500) Total			1,074,040	1,040,000	85,000	50,000	50,000	2,299,040
Water Capital Fund (4310)								
Bonds*	Bonds	1	105,868	97,000	87,700	83,200	78,550	452,318
Lake Cook Road Improvements*	CP-71	1	140,000	140,000				280,000
Drainage Improvements - North Wheeling Road*	STS-03	1				43,500		43,500
Drainage Improvements - South Wheeling Road*	STS-04	1	17,250					17,250
Emergency Interconnect	WTR-14	1	45,000	150,000	45,000	250,000		490,000
Generators at Well Houses	WTR-15	1	275,000		400,000			675,000
Water Capital Fund (4310) Total			583,118	387,000	532,700	376,700	78,550	1,958,068
Water Systems R & R Fund (4330)								
Engineering Salaries and Benefits*	Salaries	1	61,893	61,893	61,893	61,893	61,893	309,465
Watermain Replacement Program*	WRR-01	1	2,245,000	70,000	1,057,000	80,000	2,450,000	5,902,000
Elevated Tank Re-coating & Repair Program	WRR-02	1				623,000	523,000	1,146,000
Well 7 Improvement	WRR-05	1		160,000				160,000
Water Systems R & R Fund (4330) Total			2,306,893	291,893	1,118,893	764,893	3,034,893	7,517,465
GRAND TOTAL			13,712,373	7,656,993	7,716,236	6,960,863	9,066,405	45,112,870

* Multiple Funding Sources

IMPACT OF MAJOR (>\$250,000) CAPITAL PROJECTS (BY FUND) ON OPERATING BUDGET

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2017 COST	DESCRIPTION	OPERATING BUDGET IMPACT
NEW SIDEWALK CONSTRUCTION PROGRAM	\$912,500	CAPITAL PROJECTS FUND	\$286,500	Funds installation of new public sidewalks to improve the transportation network of the Village by providing alternate modes of transit and decreasing reliance on the automobile.	New public sidewalks (Est. annual maintenance expense under \$2,000).
LAKE COOK ROAD IMPROVEMENTS	\$865,000	CAPITAL PROJECTS FUND / WATER CAPITAL FUND	\$475,000	The project includes reconstruction of Lake Cook Road, extension of Weiland Road, streetlights, noise wall, etc.	Roadway lighting improves safety & operation of vehicular & pedestrian traffic; sound/noise wall provides a quieter environment for businesses and residents. (Est. annual operating & maintenance expense of \$20,000).
DUNDEE ROAD LIGHTING - PHASE II	\$614,000	CAPITAL PROJECTS FUND/TOWNCENTER 2 TIF/CROSSROADS TIF	\$614,000	Funds local agency's 20% share to install the 2nd of 2 stages of continuous street lighting along Dundee Rd., Canadian National Railroad to western boundary.	Roadway lighting improves safety & operation of vehicular & pedestrian traffic during nighttime hours by approx. 30% reduction in crashes, providing a securer environment for businesses & transit users, & enhances aesthetics. (Est. annual operating & maintenance expenses of \$20,000).
ASPHALT TREATMENT PROGRAM	\$900,000	CAPITAL PROJECTS FUND	\$300,000	Asphalt surface treatment program is an on-going project accomplished on annual basis where the Village seals pavement to extend the life.	Timely planned, asphalt surface treatment of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$10,000 annual savings).
STREET IMPROVEMENT PROGRAM	\$10,700,000	CAPITAL PROJECTS FUND / MOTOR FUEL TAX FUND	\$1,700,000	Resurfacing or reconstruction of existing streets in accordance with the 5-year pavement management program.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
COMMUNITY ROOM	\$1,670,000	CAPITAL PROJECTS FUND	\$1,670,000	The Community Room addition to the existing Village Hall will allow different generations of community members to gather in a new place.	??????
DIVERSIONARY CHANNEL BRIDGE AND ROADWAY	\$1,000,000	NORTH TIF	\$1,000,000	A vehicular bridge and roadway access to and from a bridge span to be located across the Wheeling Diversionary Channel.	Unknown until development of the site.
DRAINAGE IMPROVEMENTS - SOUTH WHEELING ROAD	\$610,000	SEWER CAPITAL FUND / STORM SEWER CAPITAL FUND / WATER CAPITAL FUND	\$610,000	Provide relief sewer with backwater prevention to Echo Lake to prevent water ponding on Wheeling Road.	We estimate approximately \$4,000 per year in savings because of the reduction in flooding.
TOWN CENTER DEVELOPMENT STORM SEWER PROJECT	\$700,000	TOWN CENTER TIF FUND	\$700,000	Town Center Development storm sewer project.	Estimate annual & maintenance expense of \$2,000.
WATER MAIN REPLACEMENT PROGRAM	\$7,007,000	WATER R & R FUND / CAPITAL PROJECTS FUND / SEWER R & R FUND	\$2,680,000	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	We estimate approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.

VILLAGE OF WHEELING, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

December 31, 2016

Taxpayer	Type of Business	2015 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 17,689,668	2.12%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	14,726,656	1.76%
Linda A Nagle Atty	Woodland Creek Apartments	11,541,249	1.38%
Allstate Insurance Co.	Real Estate Holdings	7,778,768	0.93%
Capstone Realty	Arlington Club/Village Green Apartments	7,391,126	0.88%
Mallard Lake Apartments	Mallard Lake Apartments	7,315,850	0.87%
Durable Inc.	Industrial	6,965,175	0.83%
Wheeling SC LLC	Retail Landlord	5,337,000	0.64%
Liberty Property Trust	Real Estate Holdings	4,903,363	0.59%
Pactiv Corp.	Aluminum Foil Products	4,793,002	0.57%
TOTAL		<u>\$ 88,441,858</u>	<u>10.58%</u>

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR**

DEPARTMENT or DIVISION	2011	2012	2013	2014	2015	2016	2017
Administration & BOT	5.5 ⁽¹⁾	5.5	5.5	5.5	5.5	5.5	5.5
Finance	8 ⁽²⁾	8	8	8	8	8	8
Information Systems	4	4	4	4	4	4	4
Human Resources	1.5 ⁽¹⁾	1.5	1.5	1.5	1.5	1.5	1.5
Comm. Devel.	15 ⁽³⁾	15	15	15.5 ⁽¹⁴⁾	15.5	12 ⁽¹⁷⁾	12
Village Engineering	0 ⁽³⁾	0	0	0	0	0	0
Senior Services	3.5 ⁽⁴⁾	3.5	2.5 ⁽¹¹⁾	2.5	2.5	2.5	2.5
Social Services	3.5 ⁽⁴⁾	3.5	3.5	3.5	3.5	3.5	3.5
Police	84 ^(4&5)	84	84 ⁽¹²⁾	85 ⁽¹⁵⁾	96 ⁽¹⁶⁾	96	95 ⁽¹⁸⁾
Fire	53 ⁽⁶⁾	53	53	53	53	53	53 ⁽¹⁹⁾
Capital Projects & Design	4	4	3 ⁽¹³⁾	2.5 ⁽¹⁴⁾	2.5	0 ⁽¹⁷⁾	0
PW/Administration	4 ⁽⁷⁾	4	4	4	4	4	4
Engineering/CIP	0	0	0	0	0	4 ⁽¹⁷⁾	4
Bldg. Services	6	6	6	6	6	6	6
Fleet Services	5	5	5	5	5	5	5
Street	5 ⁽⁸⁾	4.5 ⁽¹⁰⁾	4.5	4.5	4.5	4.5	4.5
Forestry	5 ⁽⁸⁾	4.5 ⁽¹⁰⁾	4.5	4.5	4.5	4.5	4.5
Total Budgeted Personnel - General Fund	207	206	204	205	216	214	213
Water	9 ⁽⁹⁾	9	9	9	9	9	9
Sewer	9 ⁽⁹⁾	9	9	9	9	9	9
Total Budgeted Personnel - Enterprise Fund	18	18	18	18	18	18	18
TOTAL	225	224	222	223	234	232	231

Footnotes:

1. Created assistant village manager/director of human resources position.
2. Elimination of one (1) finance clerk position.
3. Elimination of engineering tech/inspector and permit specialist positions; moved two (2) remaining positions (village engineer & civil engineer I) from Village Engineering Division to the Community Development Department.
4. Created Human Services Department, which includes the Senior Services and Social Services Divisions. Police Department social worker positions and Senior Services social worker position moved to Social Services Division; director of human services position budgeted equally between Social Services and

Senior Services.

5. Elimination of three (3) police officer positions; (1) one community service officer position; and the records supervisor position.
6. Elimination of one (1) full-time fire inspector position.
7. Elimination of clerk/typist position.
8. Restructuring of Streets and Forestry Divisions: Elimination of street supervisor; forestry supervisor; crew leader; and two (2) maintenance operator positions. Created superintendent of streets/forestry and foreman positions. All ten (10) positions are shared equally between the Streets and Forestry Divisions.
9. Restructuring of Water and Sewer Divisions: Elimination of two (2) utility field supervisor and two (2) maintenance operator positions. Created a foreman position. All 18 positions are shared equally between the Water and Sewer Divisions.
10. Elimination of one (1) maintenance operator in the Streets/Forestry Division.
11. Elimination of full-time staff secretary position; addition of four (4) newly created part-time positions: p/t congregate meals site supervisor; (2) p/t senior center clerks; p/t staff secretary.
12. Addition of one (1) police sergeant; elimination of one (1) police officer.
13. Elimination of the civil engineer II position in the Capital Projects & Design Division.
14. Position of engineering tech/inspector is budgeted equally between Community Development and the Capital Projects & Design Division.
15. Upgrade of part-time community service officer position to full-time.
16. Addition of eleven (11) new radio operator positions for the 911 Communications Center due to an Intergovernmental Agreement to provide police dispatch services to the City of Des Plaines.
17. Restructuring of the Community Development Department by eliminating the village planner and associate planner positions and replacing them with the senior planner position; eliminating the capital projects & design manager position; transferring the village engineer, civil engineer I and the engineering tech/inspector positions to the newly created Engineering/CIP Division of the Public Works Department. The part-time plumbing inspector position was upgraded to full-time and the electrical inspector position was changed to part-time.
18. Restructuring the Police Department by eliminating (1) sergeant, (1) records clerk, and the FBR liaison positions and adding the newly created positions of 911 communications manager and records supervisor.
19. Replacing the staff secretary position with the newly created position of management analyst.

VILLAGE OF WHEELING
PROPOSED FY 2017
BUDGET

PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 5, 2016, in the Board Room of the Village Hall, 2 Community Boulevard, Wheeling, Illinois for the purpose of hearing written and oral comments from the public concerning the proposed annual budget for the fiscal year beginning January 1, 2017 and ending December 31, 2017.

A copy of the proposed FY 2017 budget has been available since October 26, 2016 at the Village Hall, 2 Community Boulevard, Wheeling, Illinois during normal business hours, on the Village's website, and at the Indian Trails Public Library, 70 West Dundee Road, Buffalo Grove, Illinois, and will remain available for public inspection up to the time of the public hearing.

All interested persons are invited to attend the meeting and may present either written or oral comments. Written comments should be addressed to Michael Mandachain, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090. Etaine E. Simpson
Village Clerk
Village of Wheeling
Published in Daily Herald
November 25, 2016 (4457909)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the DAILY HERALD. That said DAILY HERALD is a secular newspaper and has been circulated daily in the Village(s) of Algonquin, Antioch, Arlington Heights, Aurora, Barrington, Barrington Hills, Lake Barrington, North Barrington, South Barrington, Bartlett, Batavia, Buffalo Grove, Burlington, Campton Hills, Carpentersville, Cary, Deer Park, Des Plaines, South Elgin, East Dundee, Elburn, Elgin, Elk Grove Village, Fox Lake, Fox River Grove, Geneva, Gilberts, Grayslake, Green Oaks, Gurnee, Hainesville, Hampshire, Hanover Park, Hawthorn Woods, Hoffman Estates, Huntley, Inverness, Island Lake, Kildeer, Lake Villa, Lake in the Hills, Lake Zurich, Libertyville, Lincolnshire, Lindenhurst, Long Grove, Mt. Prospect, Mundelein, Palatine, Prospect Heights, Rolling Meadows, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake park, Schaumburg, Sleepy Hollow, St. Charles, Streamwood, Tower Lakes, Vernon Hills, Volo, Wauconda, Wheeling, West Dundee, Wildwood, Sugar Grove, North Aurora, Glenview

County(ies) of Cook, Kane, Lake, McHenry

and State of Illinois, continuously for more than one year prior to the date of the first publication of the notice hereinafter referred to and is of general circulation throughout said Village(s), County(ies) and State.

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published November 25, 2016 in said DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY *Danula Baltz*
Authorized Agent

Control # 4457909

ORDINANCE No. 5663

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017

WHEREAS, the Corporate Authorities of the Village of Wheeling have heretofore deemed it to be in the best interest of the Village of Wheeling to require a budget ordinance rather than an appropriation ordinance be passed pursuant to State Statute, 65 ILCS 5/8-2-9.1 et seq.; and

WHEREAS, the Corporate Authorities of the Village of Wheeling has made the proposed annual budget available for public inspection at the Village Hall and at the Indian Trails Public Library for a period in excess of one month prior to final consideration of the proposed budget; and

WHEREAS, the Corporate Authorities of the Village of Wheeling held a public hearing for the purpose of obtaining public comment on the proposed budget on December 5, 2016; and

WHEREAS, the Corporate Authorities have complied with all of the requirements of our local ordinances and State Statutes regarding compilation and contents of the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WHEELING, COUNTIES OF COOK AND LAKE, STATE OF ILLINOIS as follows:

Section 1: That the proposed budget for the Village of Wheeling for the fiscal year 2017, a copy of which is on file with the Village Clerk, in the total amount of EIGHTY THREE MILLION EIGHTY TWO THOUSAND SEVENTY DOLLARS (\$83,082,070) of which FORTY MILLION ELEVEN THOUSAND SEVEN HUNDRED FIFTY THREE DOLLARS (\$40,011,753) is for the General Fund, TWO MILLION ONE HUNDRED FIFTY EIGHT THOUSAND THREE HUNDRED NINETY DOLLARS (\$2,158,390) is for the Special Revenue Funds, TWO MILLION EIGHT HUNDRED SIXTY SIX THOUSAND FOUR HUNDRED NINE DOLLARS (\$2,866,409) is for the Debt Service Funds, NINETEEN MILLION SEVEN HUNDRED EIGHTY SIX THOUSAND THIRTY THREE DOLLARS (\$19,786,033) is for the Capital Project Funds; TEN MILLION SIX HUNDRED TWELVE THOUSAND NINE HUNDRED SEVEN DOLLARS (\$10,612,907), is for the Enterprise Funds, ONE MILLION FIVE HUNDRED NINETY FIVE THOUSAND FIVE HUNDRED FORTY SEVEN DOLLARS (\$1,595,547) is for the Internal Service Funds, and SIX MILLION FIFTY ONE THOUSAND THIRTY ONE DOLLARS (\$6,051,031) is for the Pension Trust Funds, a summary of which is attached hereto and marked as Attachment 1, is hereby adopted and approved.

Section 2: That this ordinance shall be in full force and effect after the passage and publication pursuant to the laws of the State of Illinois and the Village of Wheeling.

Trustee GRAY moved, seconded by Trustee VOSEL, that Ordinance No. 5063 be passed.

President Argiris Age

Trustee Brady Age

Trustee Krueger Age


Trustee Lang Age

Trustee Papantos Age

Trustee Vito Age


Trustee Vogel Age

APPROVED this 19th day of December, 2016, by the President and Board of Trustees of the Village of Wheeling, Illinois



Dean S. Argiris
Village President

ATTEST:



Elaine E. Simpson
Village Clerk

APPROVED AS TO FORM:



Village Attorney



PUBLISHED in pamphlet form this 20th day of December, 2016, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

GLOSSARY OF TERMS

Accrual: Refers to the process of matching revenues and expenditures (expenses) to the period in which they were earned or incurred, regardless of whether or not cash has changed hands.

Appropriation: An authorization from a specific fund to a specific department or program to make expenditures/incur obligations for a specified purpose and period of time. These appropriation items are limited to one year, unless otherwise specified.

Assessed Valuation: The valuation set upon real estate by the Assessor as a basis for levying property taxes.

Asset: Resources owned or held by a government which have monetary value.

Balanced Budget: A balanced budget occurs when projected revenues are equal to projected expenditures within a given fund.

Bonds: Municipalities issue bonds as a means of raising funds needed to finance a major capital project. Bonds are debt obligations which require the payment of principal and interest on specified dates in the future. They are often purchased by individuals or corporations as an investment and in the case of general obligation bonds, are secured by the taxing authority of the Village.

Budget: A budget is an itemized description of anticipated revenues and expenditures for a given time period (e.g. fiscal year). The budget describes the programs and services intended to be funded by the Village for period in question.

CERF: The Capital Equipment Replacement Fund. It is an internal service fund set up to provide for the purchase of all major (>\$10,000) capital equipment in the Village. Contributions are made to the fund by each operating function based on the replacement cost of the item and the expected life of the equipment. The intent is to even out the year to year expenditures in the contributing funds.

Capital Improvement: Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.

Capital Improvement Program (CIP): A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

Capital Outlay: Refers to the purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of three (3) years or more and belong to the classes of property commonly considered as fixed assets.

Capital Projects Funds: These funds are used to account for financial resources used to construct or acquire major capital facilities.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Commodities: All expenditures for materials, parts, and supplies except those incidentally used by outside firms performing contractual services for the Village.

Community Development Block Grant (CDBG): A federal entitlement grant distributed to municipalities on the basis of a formula that considers population, housing condition, and poverty. CDBG funds are then distributed by the Village for activities that benefit low and moderate-income families.

Contractual Services: Expenditures for services from outside vendors that are obtained by an express or implied contract.

Debt: A financial obligation that results from borrowing. Debts of government include bonds, notes, and land contracts.

Debt Service Funds: Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.

Deficit Budget: A deficit budget occurs when projected expenditures are expected to exceed projected revenues within a given fund.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation and is unique in its delivery of services.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear or obsolescence. Depreciation expense is typically assigned to various accounting periods based on the historical or purchase price of an asset.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Downstate Pension Funds: State statute requires that the sworn Police and Fire employees belong to their own locally controlled and administered pension funds. These are defined benefit funds administered pursuant to state statute.

Draw Down: The use of prior year fund balance for current year expenditures.

Enterprise Funds: These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Equalized Assessed Valuation: The total taxable property value. It is a combination of the market value of a property as determined by the county assessor, multiplied by a fraction depending on the classification of the property and adjusted by a multiplier determined by the state to equalize valuations across the state. It is the final value against which the total tax rate is multiplied to determine the property taxes due.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiduciary Funds: One of three fund types (i.e. the others include Governmental Funds and Proprietary Funds) that includes trust and agency funds.

Fiscal Year: A twelve- (12) month period between settlements of financial accounts. Prior to Fiscal Year 2003, the Village's fiscal year began May 1st and ended April 30th of each calendar year. Fiscal Year 2003 was an eight (8) month fiscal year due to the Village Board's decision to change the Village's fiscal year to coincide with the calendar year. The change was effective January 1, 2004.

Foreign Fire Insurance Fund: The Village receives tax revenue from companies located outside of Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance: The net unrestricted monies remaining in a fund after the year's expenditures and revenues have been tallied.

GASB 34: The Village implemented Government Accounting Standards Board (GASB) Statement No. 34 for its Fiscal Year Ended December 31, 2003. This accounting standard requires the Village to report the value of its infrastructure assets in the governmental financial statements and depreciate them over their estimated useful life. Projects that do not extend the useful life of the asset (e.g. overlay of a road) are expensed rather than capitalized. GASB 34 also requires the Village to prepare government-wide financial statements and a section entitled "Management's Discussion and Analysis" (MD&A) which provides an overview of the financial statements.

General Fund: The general fund is used to account for all revenues and expenditures of the Village that are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.

General Obligation Bond (G.O. Bond): A long-term security where the general taxing power of the Village is pledged to pay both principal and interest.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Goal: A goal is a desired result that an individual, department or organization envisions, plans and commits to achieve.

Government Finance Officers Association (GFOA): The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's nearly 18,000 members are federal, state/provincial, and local finance officials involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.

Governmental Funds: One of three fund types (i.e. the others are proprietary and fiduciary) that includes the General Fund, Debt Service Funds, Special Revenue Funds and Capital Projects Funds.

Home Rule: A status granted by the Illinois Constitution which gives cities of a certain size or by referendum broad powers not otherwise available to local municipalities. For instance, there is no statutory limit to the property tax levy nor is there any requirement to seek referendum approval for increasing the levy or issuing debt.

Home Rule Sales Tax: An additional tax levied by the home rule municipality on retail sales within its jurisdiction. The tax, levied in 0.25% increments with no limit, is on all items except those that have a title (autos, boats, etc.) and groceries and drugs. It is collected by the state from the retailer and returned to the municipality.

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under State statutes, provides employees of local governments (excluding police and firefighters) in Illinois with a system for the payment of retirement annuities, disability, and death benefits. All employees (other than those covered by the Police or Firefighters' plans) hired in positions that meet or exceed an annual hourly standard (1,000 hours) must be enrolled in IMRF as participating members. Participating members of IMRF must contribute 4.5% of their salary to the pension fund. The employer pays a percentage that varies each year and is dependent on a report prepared by a professional actuary.

IMRF also provides disability and surviving spouse benefits if certain requirements are met. More information on IMRF is available at their website (www.imrf.org).

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, and communication systems.

Interfund Transfer: A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the sending fund. This is sometimes referred to as an overhead transfer.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Funds: These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Examples include the Liability Insurance Fund.

Levy: An imposing and collecting of a tax. In Illinois, the property tax is determined by the local unit of government, levied by the county clerk, and collected by the county treasurer. Taxes levied for any particular year are collected in the following calendar year.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Line-Item Budget: A form of budget that allocates money for expenditures to specific items or objects of cost.

Longevity: An additional compensation amount granted to any employee after 12 years of continuous service. The amount the employee is entitled to varies depending on the number of years he or she has served.

MABAS: Mutual Aid Box Alarm System. A mutual aid system which has been in existence since the late 1960s. Member agencies provide mutual aid response for fires, emergency medical services (i.e. paramedic service) and specialized incidents (e.g. hazardous materials, underwater rescue/recovery, technical rescue, etc.).

Major Fund: The concept of major fund reporting was introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Rather than require each type of fund to be individually presented, Statement 34 requires the individual presentation of *only* major funds, with all other funds combined into a single column.

GASB defines major funds as those meeting the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. A government does not have the option, however, to not report a fund as major if it meets the criteria above.

Metra: The regional agency in charge of the suburban commuter rail transit system.

Modified Accrual Accounting: A method of accounting used to recognize revenue and expenditures. Funds that use the modified accrual basis of accounting recognize revenues when measurable and available (i.e. collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized (with some exceptions) when the related liability is incurred.

Motor Fuel Tax (MFT): The State returns a portion of the gas tax to the municipalities on a per capita basis for use in the maintenance and construction of public roads.

Operations and Maintenance Department: The prior designation for the Public Works Department.

Other: Includes operating charges primarily of a fixed nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements. Examples include overhead, contingency reserve, and the Northwest Water Commission water charge.

Overhead: This refers to an interfund transfer from a particular fund (e.g. Water and Sewer) to the General Fund to pay for its share of expenses such as accounting services, equipment costs etc. that are recognized in the General Fund.

Pavilion: The Village of Wheeling senior center. Built by a combination of Federal Revenue Sharing and local funds, it is currently funded by local taxes, membership fees, fund-raising events and contributions. Provides activities and programs for Village seniors.

Personnel Services: Expenditures directly attributable to Village employees, including salaries, overtime, training, and the Village's contribution to the Illinois Municipal Retirement Fund and Social Security.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Funds: One of the three fund types (i.e. the others include Governmental and Fiduciary Funds) that include Enterprise and Internal Service Funds.

Restaurant and Other Places for Eating Tax: In October 2005, the Village implemented a 1% Restaurant and Other Places for Eating Tax (i.e. "food and beverage" tax). The tax applies to the sale of "prepared food", which is defined as food or liquid, including alcoholic beverages, that are prepared for immediate consumption at "Restaurants and Other Places for Eating." "Places for Eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bond: A long-term security where the revenue from the project, as opposed to the Village's taxing authority, is pledged to pay both principal and interest expenses on the debt.

Sales Tax: A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 6.25% state levy, 1.00% regional transit agency tax, and 0.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 9.00%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

In the Lake County portion of Wheeling, the total tax is comprised of a 6.25% state levy, .75% regional transit agency tax and 1.00% home rule tax. The total tax on most items in the Lake County portion of Wheeling is 8.00%; on autos and boats it is 7.00% (no home rule tax); and on groceries and drugs it is 1.75% (no state, county, or home rule component).

The Village receives 1% of the sales tax on groceries and drugs in Cook County (2.25% total) and Lake county (1.75% total).

Source: State of Illinois (Department of Revenue) Tax Rate Finder

Special Revenue Funds: Funds used to account for sources of revenue that are restricted or committed for a specific purpose (other than capital projects or debt service). Examples include the Motor Fuel Tax Fund, Foreign Fire Insurance Fund, Emergency Telephone System Fund and Grant Fund.

Surplus Budget: A surplus occurs when revenues are expected to exceed expenditures within a given fund.

SWANCC: Solid Waste Agency of Northern Cook County. An intergovernmental agency formed to dispose of residential household solid waste generated by its municipal members.

Tax Increment Financing (TIF): Tax increment financing is a redevelopment method, authorized by Illinois State Statutes that allows municipalities to encourage new development by using the new incremental property taxes generated by development to make public improvements, assemble property, or incur authorized costs in order to attract the development.

Tax Levy: The total amount to be raised by general property taxes for operating, pension and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trend Adjustment: An adjustment made to a department's budget request to more accurately reflect historical expenditures.

Trust & Agency Funds: Accounts for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds. The Police and Firefighters' Pension Funds are examples of pension trust funds.

ACRONYMS

ASCAP: American Society of Composers, Authors and Publishers

APWA: American Public Works Association

AV: Assessed Valuation

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

CBA: Collective Bargaining Agreement

CERF: Capital Equipment Replacement Fund

CIP: Capital Improvement Plan

EAB: Emerald Ash Borer

EAV: Equalized Assessed Valuation

FICA: Federal Insurance Contributions Act

FLSA: Fair Labor Standards Act

FBI: Federal Bureau of Investigation

FT: Full-time

GAAP: Generally Accepted Accounting Principals

GASB: Governmental Accounting Standards Board

GIS: Geographic Information System

GFOA: Government Finance Officers Association

G.O. - General Obligation

HVAC: Heating, Ventilation Air Conditioning

ICMA: International City/County Management Association

IEPA: Illinois Environmental Protection Agency

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

MABAS: Mutual Aid Box Alarm System

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

PT: Part-time

SLDPA: Sick Leave Deferred Payment Account

SWANCC: Solid Waste Agency of Northern Cook County

TIF: Tax Increment Financing

VOCA: Victims of Crime Act

VMA: Village Manager Adjustment

W/S: Water/Sewer